

Bart L. Graham
Commissioner

State of Georgia
Department of Revenue

Suite 15300
1800 Century Boulevard
Atlanta, Georgia 30345
(404) 417-2100

March 17, 2006

[REDACTED]

Re: Request for a Refund of Intangible Recording Tax paid on September 26, 2005, totaling [REDACTED] when recording a Security Deed between [REDACTED] (Grantee) and [REDACTED] (Grantor) dated September 23, 2005

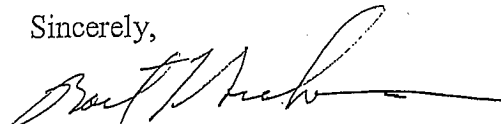
Dear [REDACTED]

I have carefully considered your request for a refund of intangible recording tax paid when a security instrument between the parties was recorded on September 26, 2005. Your request has been considered based upon your letter dated February 17, 2006, with accompanying documentation.

It is my determination that the Department cannot authorize a refund because it does not have jurisdiction under law in your request. Per O.C.G.A. § 48-6-76, the Department can only consider a claim for refund of intangible recording tax when the tax has been paid under protest and a timely claim for refund is received. This determination is made without consideration as to whether the transaction at issue should have been exempt from payment of intangible recording tax.

A copy of this determination is being provided to the Clerk of Superior Court, [REDACTED] for informational purposes.

Sincerely,



Bart L. Graham

BLG/RJL/mb

cc: Clerk of Superior Court, [REDACTED]