



State of Georgia

Department of Revenue

Legal Affairs & Tax Policy
1800 Century Blvd., N.E., Suite 15107
Atlanta, Georgia 30345
(404) 417-6649

Frank M. O'Connell
Director

Lynnette T. Riley
Commissioner

February 24, 2016

[REDACTED]

Re: A Real Estate Transfer Tax Claim for Refund per O.C.G.A. § 48-6-7(a) for a Limited Warranty Deed erroneously recorded, with tax paid, in [REDACTED] Georgia, on October 5, 2015. The subject property is located in [REDACTED] Georgia. Amount of refund sought is [REDACTED]

Dear [REDACTED]

Pursuant to the above-captioned matter, Commissioner Riley has received a formal request for refund of Real Estate Transfer Tax from claimant [REDACTED]. Upon review, their request, dated February 1, 2016, which seeks a refund in the amount of [REDACTED] has been approved by Legal Affairs & Tax Policy in accordance with O.C.G.A. § 48-6-7(c). Accordingly, please issue the refund to:

[REDACTED]

Per the face page of the enclosed, file-stamped "Limited Warranty Deed," [REDACTED] erroneously recorded that document plus a PT-61 with your office on October 5, 2015. At that time, they paid [REDACTED] in transfer tax.

When the claimant realized the subject property was located in [REDACTED] Georgia, they subsequently recorded both documents with the Clerk of Superior Court, [REDACTED] on February 10, 2016, and again paid [REDACTED] in transfer tax. Claimant has submitted copies of canceled checks evidencing the payments made to both [REDACTED] and [REDACTED]


Page Two

Upon filing your next Real Estate Transfer Tax Collection Report (PL65-RETT) with the Department, please take a "credit" for the amount of the refund and subtract the amount which represents the state's share.

Thank you for your help and cooperation.

Sincerely,


Frank M. O'Connell

cc: 

FOC/RJL/me

Enclosures