State of Georgia

Douglas J. MacGinnitie
Commissioner

# Department of Revenue

Administrative Division – Office of Tax Policy
1800 Century Blvd., Suite 15311
Atlanta, Georgia 30345-3205
(404) 417-6649

Frank M. O'Connell
Director

April 23, 2013

[redacted]

Re: An Intangible Recording Tax Protest per O.C.G.A. § 48-6-76(a) in the amount of [redacted] paid upon recording a Multi-County Deed to Secure Debt, Assignment of Rents, Security Agreement and Fixture Filing with the Clerk of Superior Court, [redacted] on March 15, 2013. Parties are [redacted] (Obligor) and [redacted] (Obligee)

Dear [redacted]

In response to the above-captioned matter, a letter dated March 26, 2013, was sent to you by the Department which contained an official Claim for Refund form. The form cites O.C.G.A. § 48-6-76(c) which statutorily requires that in order to "perfect" a Protest of intangible recording tax, a Claim for Refund must be filed within 30 days from the date of the Protest.

Because neither the Department or the Clerk of Superior Court, [redacted] have received a Claim for Refund to perfect the Protest, which was due on or before April 14, 2013, this letter is being sent to notify you that the Protest is legally void.

The Clerk of Superior Court, [redacted] is hereby permitted to remove the protested amount from the special escrow account into which it was deposited in conformance with O.C.G.A. § 48-6-76(b) and distribute it in accordance with the statute.

Sincerely,

Reg Lansberry

Reg Lansberry
Tax Policy Analyst

cc: Clerk of Superior Court, [redacted]