

A RESOLUTION
ADOPTING RULES AND REGULATIONS
GOVERNING ADMINISTRATION OF OCGA § 48-5-380

WHEREAS, OCGA § 48-5-380(a) provides, in relevant part, each county and municipality shall refund to taxpayers any and all taxes and license fees which are determined to have been erroneously or illegally assessed and collected from the taxpayers under the laws of this state or under the resolutions or ordinances of the county;

WHEREAS, OCGA § 48-5-380(a) also provides, in relevant part, each county and municipality shall refund to taxpayers any and all taxes and license fees which are determined to have been voluntarily or involuntarily overpaid by the taxpayers;

WHEREAS, OCGA § 48-5-380(b) provides, in relevant part, any taxpayer from whom a tax or license fee was collected who alleges that such tax or license fee was collected illegally or erroneously may file a claim for a refund with the governing authority of the county or municipality at any time within one year or, in the case of taxes, three years after the date of the payment of the tax or license fee to the county or municipality;

WHEREAS, OCGA § 48-5-380(b) also provides, in relevant part, the claim for refund shall be in writing and shall be in the form and shall contain the information required by the appropriate governing authority;

WHEREAS, OCGA § 48-5-380(b) also provides, in relevant part, the claim shall include a summary statement of the grounds upon which the taxpayer relies;

WHEREAS, OCGA § 48-5-380(b) also provides, in relevant part, in the event the taxpayer desires a conference or hearing before the governing authority in connection with any claim for a refund, the taxpayer shall so specify in writing in the claim;

WHEREAS, OCGA § 48-5-380(b) also provides, in relevant part, if the claim conforms to the requirements of OCGA § 48-5-380, the governing authority shall grant a conference at a time specified by the governing authority;

WHEREAS, OCGA § 48-5-380(b) also provides, in relevant part, the governing authority shall consider information contained in the taxpayer's claim for a refund and such other information as is available;

WHEREAS, OCGA § 48-5-380(b) also provides, in relevant part, the governing authority shall approve or disapprove the taxpayers claim and shall notify the taxpayer of its action;

WHEREAS, OCGA § 48-5-380(b) also provides, in relevant part, in the event any claim for refund is approved, the governing authority shall proceed under OCGA § 48-5-380(a) to give effect to the terms of OCGA § 48-5-380(a);

WHEREAS, OCGA § 48-5-380(d) provides, in relevant part, any refunds approved or allowed under this OCGA § 48-5-380 shall be paid from funds of the county, the municipality, the county board of education, the state, or any other entity to which the taxes or license fees were originally paid;

WHEREAS, OCGA § 48-5-380(d) also provides, in relevant part, refunds shall be paid within 60 days of the approval of the taxpayer's claim;