

WHEREAS, OCGA § 48-5-380(e) provides, in relevant part, the governing authority of any county, by resolution, shall adopt rules and regulations governing the administration of OCGA § 48-5-380;

WHEREAS, OCGA § 48-5-380(e) also provides, in relevant part, the governing authority of any county, by resolution, may delegate the administration of OCGA § 48-5-380 to an appropriate department in local government;

WHEREAS, OCGA § 48-5-380(e) also provides, in relevant part, the governing authority of any county, by resolution, may delegate the approval or disapproval of claims where the reason for the claim is based on an obvious clerical error to an appropriate department in local government;

WHEREAS, OCGA § 48-5-380(e) also provides, in relevant part, in disputed cases where there is no clerical error, the approval or disapproval of claims may not be delegated by the governing authority;

WHEREAS, OCGA § 48-5-380(f) provides, in relevant part, nothing contained in OCGA § 48-5-380(b) or (c) shall be deemed the exclusive remedy to seek a refund nor deprive taxpayers of the right to seek a refund by any other cause of action available at law or equity;

NOW THEREFORE, BE IT RESOLVED AND IT IS HEREBY RESOLVED by the Board of Commissioners of Lowndes County that the following rules and regulations governing the administration of OCGA § 48-5-380 are adopted.

Rules and Regulations Governing Administration of OCGA § 48-5-380

1. 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 Board of Commissioners 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 Lowndes County.
2. The claim for refund shall be in writing, shall identify the taxpayer, and shall include a summary statement of the grounds upon which the taxpayer relies.
3. The Board of Commissioners delegates the administration of OCGA § 48-5-380 to the Lowndes County Board of Tax Assessors as provided herein.
4. The Board of Commissioners also delegates to the Board of Tax Assessors the approval or disapproval of claims where the reason for the claim is based on an obvious clerical error.
5. The Board of Commissioners shall refer all claims for refund filed with the Board of Commissioners to the Board of Tax Assessors.
6. If the Board of Tax Assessors determines the claim is based on an obvious clerical error, the Board of Tax Assessors shall approve or disapprove the claim and shall report its decision approving or disapproving the claim to the Board of Commissioners.
7. If the Board of Tax Assessors determines the claim is not based on an obvious clerical error, the Board of Tax Assessors shall prepare a written report to the Board of Commissioners stating facts relevant to the claim known to the Board of Tax Assessors and the Board of Tax Assessors' analysis of the claim.