

8. Upon request of the Chairman of the Board of Commissioners, the County Attorney shall provide to the Board of Commissioners his or her legal opinion or opinions regarding the claim.
9. The Board of Commissioners shall consider information contained in the taxpayer's claim for refund and such other information as is available.
10. In the event the taxpayer desires a conference or hearing before the Board of Commissioners, the taxpayer shall so specify in writing in the claim.
11. If the claim conforms to the requirements of OCGA § 48-5-380 and specifies the taxpayer desires a conference or hearing before the Board of Commissioners, the Board of Commissioners shall grant a conference.
12. The place, date, and a time of such a conference shall be specified by the Board of Commissioners.
13. At such a conference, the taxpayer and a representative of the taxpayer will be allowed a reasonable time, determined by the Chairman of the Board of Commissioners, to address the Board of Commissioners to explain the taxpayer's claim.
14. A representative or representatives of the Board of Tax Assessors shall also attend such a conference to answer any questions members of the Board of Commissioners may have regarding the Board of Tax Assessors' report to the Board of Commissioners.
15. To maintain proper decorum at such a conference, questions shall be limited to questions members of the Board of Commissioners may have of the taxpayer and/or the taxpayer's representative, the representative of the Board of Tax Assessors attending the conference, and/or the County Attorney. All responses shall be directed to the Board of Commissioners.
16. The Board of Commissioners shall approve or disapprove the taxpayer's claim and notify the taxpayer of its action.
17. In the event any claim for refund is approved, the Board of Commissioners shall proceed under OCGA § 48-5-380(a) to give effect to the terms of OCGA § 48-5-380(a).
18. Any refunds approved or allowed under OCGA § 48-5-380 shall be paid from funds as provided in OCGA § 48-5-380(d).
19. Any refunds shall be paid within 60 days of the approval of the taxpayer's claim.

This Resolution shall become effective when adopted and shall repeal and supersede all previous County ordinances and resolutions concerning this subject.

This Resolution shall remain in full force and effect unless and until it is repealed or superseded by the Board of Commissioners.