

LOWNDES COUNTY BOARD OF COMMISSIONERS
COMMISSION AGENDA ITEM

SUBJECT: Resolution adopting Rules and Regulations
Governing Administration of OCGA § 48-5-380

DATE OF MEETING: December 12, 2017
BUDGET IMPACT \$ -0-

Regular Meeting (x)
Work Session (x)
Recommendation (x)
Policy/Discussion ()
Report ()
Other ()

FUNDING SOURCE
() Annual
() Capital
(x) N/A

COUNTY ACTION REQUESTED ON: Resolution adopting Rules and Regulations
Governing Administration of OCGA § 48-5-380

HISTORY, FACTS AND ISSUES:

OCGA § 48-5-380 authorizes taxpayers to file claims for refunds of property taxes with Board of Commissioners.

This Code section now provides the Board of Commissioners shall, by resolution, adopt rules and regulations governing the administration of the Code section.

A proposed Resolution adopting rules and regulations governing the administration of the Code section in Lowndes County is attached.

The proposed rules and regulations conform to OCGA § 48-5-380. They also establish the procedure for a conference of the taxpayer before the Board of Commissioners, which the Code section provides the Board of Commissioners shall grant if requested by the taxpayer.

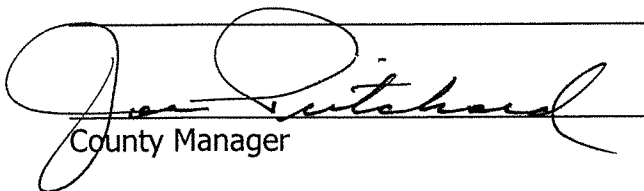
OPTIONS: 1. Adopt proposed Resolution as presented
2. Redirect

RECOMMENDED ACTION: Adopt proposed Resolution as presented

DEPARTMENT: County Manager

Department Head: Joe Pritchard

ADMINISTRATIVE COMMENTS AND RECOMMENDATION:


County Manager

Action Taken By Board: _____