

LUMPKIN COUNTY RESOLUTION NO. 2009-01

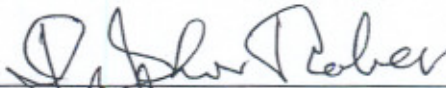
**A RESOLUTION AUTHORIZING THE CHIEF TAX ASSESSOR OF LUMPKIN COUNTY AND THE TAX COMMISSIONER OF LUMPKIN COUNTY TO APPROVE OR DISAPPROVE CERTAIN SPECIFIED CLAIMS FOR REFUNDS OF AD VALOREM PROPERTY TAXES PAID DUE TO CLERICAL ERROR**

**Whereas**, the governing authority of Lumpkin County is authorized under the Official Code of Georgia Annotated Section 48-5-380(e) to delegate the approval/disapproval of claims for refunds of ad valorem property taxes paid where the reason for the claim is based on an obvious clerical error to an appropriate department in the Lumpkin County Government; and,


**Whereas**, the governing authority of Lumpkin County now desires to delegate said power to the Chief Tax Assessor of Lumpkin County and the Tax Commissioner of Lumpkin County, acting jointly and in concurrence, each with the other;

**Now therefore, it is hereby resolved** that where the reason for the claim for a tax refund of ad valorem property taxes paid is based on an obvious clerical error the Board of Commissioners delegates its authority to approve or disapprove said claims for refunds of ad valorem property taxes jointly to the Chief Tax Assessor in the Lumpkin County Tax Assessors Office and the Lumpkin County Tax Commissioner in the Lumpkin County Tax Commissioners Office. Both the Chief Tax Assessor and the Tax Commissioner must agree on the approval or disapproval of a claim. In the event of a dispute between them, just as in a disputed case where there is no obvious error, the approval or disapproval of a claim must be made by the Board of Commissioners.

**Resolved, adopted and effective** this 22<sup>nd</sup> day of January, 2009.

  
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John Raber, Chairman  
Lumpkin County Board of Commissioners

Attest:

  
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Ruth A. Bohac  
Clerk, Lumpkin County