

**GLYNN COUNTY
RULES AND REGULATIONS GOVERNING THE
ADMINISTRATION OF REFUNDS OF TAXES AND LICENSE FEES
UNDER O.C.G.A. § 48-5-380**

Adopted June 21, 2018

Pursuant to O.C.G.A. § 48-5-380(e), Glynn County hereby adopts and establishes the following rules and regulations (hereinafter “*Rules and Regulations*”) governing the administration of refunds of taxes and license fees under O.C.G.A. § 48-5-380:

Section 1. **Authorization.** Pursuant to O.C.G.A. § 48-5-380, upon the receipt of a valid and timely taxpayer claim for the refund of taxes or license fees which has been properly submitted pursuant to these *Rules and Regulations*, the Glynn County Board of Commissioners shall refund to a taxpayer any and all taxes and license fees:

(a) which are determined by the Glynn County Board of Commissioners 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 Glynn County; or

(b) which are determined by the Glynn County Board of Commissioners to have been voluntarily or involuntarily overpaid by the taxpayer.

Section 2. **Claims.** 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 Glynn County 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 Glynn County. Untimely claims shall not constitute a valid claim for a refund. Glynn County shall consider information contained in the taxpayer's claim for a refund and such other information as is available when rendering a decision on a refund claim. No refund provided for under O.C.G.A. § 48-5-380 or these *Rules and Regulations* shall be assignable. Following the filing of a request for refund with Glynn County, no suit may be commenced until the earlier of Glynn County's denial of the request for refund or the expiration of ninety (90) days from the date of filing the claim. Submitting a request for refund to Glynn County is not a prerequisite to bringing suit.

Section 3. Contents and Form of Notice of Claim. All requests to Glynn County for refunds of taxes and/or license fees under O.C.G.A. § 48-5-380 and these *Rules and Regulations* must be in writing and include the following:

- (a) The name of the taxpayer seeking the refund;

- (b) The mailing address, phone number, and e-mail address of the taxpayer seeking the refund;

- (c) The name, mailing address, phone number, and e-mail address of the taxpayer's contact person or representative for the refund claim, if different from the taxpayer;

- (d) The parcel number(s), or account number, of the parcel(s) or account(s) for which a refund being is sought;

- (e) The tax year(s) for which the refund is sought;

- (f) The amount of the refund being requested. If there are multiple parcels or accounts involved, the claim should include the amount of the refund being requested for each individual parcel and/or account;

- (g) The specific date the taxes or license fees sought to be refunded were paid, specifying the method of payment;

(h) A summary statement of the grounds upon which the taxpayer relies for the refund claim;

(i) Whether the taxpayer appealed the assessment that resulted in the payment of the taxes for which the refund is sought, and if so, state the outcome of the appeal;

(j) Whether the taxpayer desires a conference or hearing before the Board of Commissioners; and

(k) Any other information or documentation the taxpayer wishes to be considered in evaluating the refund claim.

Section 4. Delivery and Receipt of Notice of Claim.

- (a) All claims for refund should be mailed or delivered in person to:

GLYNN COUNTY BOARD OF COMMISSIONERS
Attention: County Clerk / 48-5-380 Refund Claim
W. Harold Pate Building
1725 Reynolds Street
Suite 302
Brunswick, GA 31520

Faxes and e-mails are not accepted. The Notice of Claim shall be deemed received as of the date of the United States Postal Service postmark, receipt of delivery by statutory overnight delivery, or when actually received, if personally delivered. Upon receipt of a written claim, the claim shall be stamped by the County Clerk, showing the date received. The stamped date shall be considered for all purposes the filing date of such refund claim.

(b) Any refund claim that is not in writing and/or fails to include all of the required information set forth above in Section 3 of these *Rules and Regulation* shall not constitute a valid claim for a refund.

(c) Copies of the claim shall then be provided to the County Manager, the Finance Manager, the County Attorney, the Chief Appraiser, and the Glynn County Tax Commissioner for review and comment.

Section 5. Conference. If the taxpayer indicates a desire for a conference in the Notice of Claim, and the claim conforms to the requirements of O.C.G.A. § 48-5-380 and these *Rules and Regulations*, the Board of Commissioners shall grant a conference and will notify the taxpayer or the taxpayer's contact person (if one was identified) of the date and time of the conference.

Section 6. Improper Claims Denied. Notwithstanding the generality of Section 1 of these *Rules and Regulations*, claims that will be denied by the Board of Commissioners include, but are not necessarily, limited to:

(a) claims for the refund of taxes or license fees that have not been erroneously or illegally assessed and collected from the taxpayers under the laws of this state or under the resolutions or ordinances of Glynn County;

(b) claims for the refund of taxes or license fees that are determined not to have been voluntarily or involuntarily overpaid by the taxpayer;

(c) claims for refund based on a disagreement or dissatisfaction with the amount of the assessed value;

(d) claims for the refund of taxes paid more than 3 years before the claim was received by the Board of Commissioners;

(e) claims for the refund of license fees paid more than one year before the claim was received by the Board of Commissioners; and

(f) claims for the refund of taxes or license fees where the basis for denial of the refund is supported or established by the laws of this state.

Section 7. Proper Claims Decided. Proper claims will be approved or disapproved by the Board of Commissioners at a regularly scheduled meeting of the Board of Commissioners within ninety (90) days of receipt of the claim. The Board of Commissioners shall approve or disapprove the taxpayer's claim and shall determine the amount of the any refund due to the taxpayer, if warranted. The failure of the Board of Commissioners to approve or disapprove a refund claim within ninety (90) calendar days of receipt shall be considered a denial of that claim.

Section 8. Notification of Decision. Upon the approval or disapproval of a refund claim by the Board of Commissioners within 90 days of receipt of such claim, or upon the entry of a final decision in any suit for a refund of taxes and/or license fees, the County Clerk will notify the taxpayer in writing of such decision by written notice addressed to the taxpayer. The notice shall be mailed by the County Clerk via regular United States mail within ten (10) days after such decision by the Board of Commissioners, or within ten (10) days of the County's receipt of a final decision in a suit for refund, whichever may be applicable. Copies of the letter shall be sent to the County Attorney, the Finance Manager, County Manager, Tax Assessor's office, the Tax Commissioner's office, and the Glynn County Board of Education.

Section 9. Approved Refunds.

(a) Any refunds approved or allowed under O.C.G.A. § 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. Refunds shall be paid within sixty (60) days of the approval of the taxpayer's claim or within sixty (60) days of the entry of a final decision in any action for a refund.

(b) In the event that a refund is necessitated by the entry of a final judgment in a suit for refund, and that final judgment includes a specific total refund amount, the final judgment shall constitute the "final decision" in the action for refund referenced in O.C.G.A. §48-5-380(d). In the event that a refund is necessitated by the entry of a final judgment in a suit for refund, but a specific total refund amount is not included in the final judgment, the "final decision" in the action for refund referenced in O.C.G.A. § 48-5-380(d) shall not be deemed to have been made until a final calculation or determination of the specific total refund amount has been finally determined in such suit.

(d) Upon receipt of a copy of any letter notifying a taxpayer of a refund from the County Clerk, as referenced in Section 8 of these *Rules and Regulations*, the Tax Commissioner

will be requested to calculate and identify the *pro rata* share of the refund that is due from and to be paid by Glynn County and the Glynn County Board of Education, based on the millage rates in effect for the specific tax year at issue. The Tax Commissioner will also be requested to notify Glynn County and the Glynn County Board of Education in writing, within ten (10) days of receiving said letter from the County Clerk, of each entity's responsibility to issue a refund to the taxpayer, including the specific refund amount due from each entity.

(e) In the event that a refund is approved by the Glynn County Board of Commissioners, or required by the entry of a final decision in a suit for refund, it shall be the responsibility of Glynn County and the Glynn County Board of Education to each separately remit their respective pro rata share of the refund directly to the taxpayer within sixty (60) days of the date that the Board of Commissioners issued its approval for a refund or the date that a final decision in a suit for refund was entered, whichever is applicable.