

STATE OF GEORGIA

COUNTY OF CLAYTON

RESOLUTION NO. 2009 - 23

A RESOLUTION BY THE CLAYTON COUNTY BOARD OF COMMISSIONERS AUTHORIZING A REFUND OF AD VALOREM TAXES TO CORPORATE LEASING CORP. FOR TAX YEARS 2006, 2007 AND 2008; TO AUTHORIZE THE CHAIRMAN TO EXECUTE ALL DOCUMENTS NECESSARY AND OTHERWISE TO PERFORM ALL OTHER ACTS NECESSARY TO ACCOMPLISH THE INTENT OF THE RESOLUTION; TO AUTHORIZE THE FINANCE DIRECTOR TO AMEND THE BUDGET WHERE NECESSARY TO REFLECT AN APPROPRIATE REVENUE SOURCE AND EXPENSE, ALL AS MAY BE REQUIRED; TO AUTHORIZE THE TAX COMMISSIONER TO PERFORM ALL ACTS NECESSARY TO ACCOMPLISH THE INTENT OF THE RESOLUTION; TO PROVIDE AN EFFECTIVE DATE OF THIS RESOLUTION; AND FOR OTHER PURPOSES.

WHEREAS, the Corporate Leasing Corp. paid ad valorem property taxes to Clayton County for trucks physically located in Fulton County; and

WHEREAS, Fulton County has demanded payment from Corporate Leasing for tax years 2001 thru 2008; and

WHEREAS, it has been determined that the taxes were improperly paid to Clayton County; and

WHEREAS, by law the taxpayer is only entitled to taxes paid for the three years prior to filing the request for a refund; and

WHEREAS, the lawsuit filed by Corporate Leasing Corp., et. Al. v. Arthur E. Ferdinand and Terry Baskin as Tax Commissioner for Clayton County, Civil Action No. 2008-CV-153009, will be dismissed upon the refund of the taxes; and

WHEREAS, the Board of Commissioners deems it in the best interest of Clayton County, and the County will best be served by refunding the taxes as provided herein.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS
OF CLAYTON COUNTY, GEORGIA AND IT IS HEREBY RESOLVED

Section 1. The Board of Commissioners hereby authorizes the County to refund ad valorem property taxes paid by Corporate Leasing Corp. for tax years 2006, 2007 and 2008 in the amount of \$13,222.50. The Board of Commissioners hereby authorizes the Chairman to perform all acts necessary to accomplish the intent of this Resolution. Further, the Board of Commissioners hereby authorizes the Director of Finance to amend the budget where necessary to reflect an appropriate revenue source and expense, all as may be required. The Board of Commissioners hereby authorizes the Tax Commissioner to perform all acts necessary to accomplish the intent of this Resolution.

Section 2. This Resolution shall be effective on the date of its approval by the Board of Commissioners.


{SIGNATURES NEXT PAGE}


SO RESOLVED, this the 20th day of January, 2009.

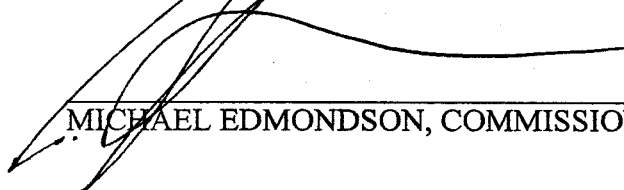
CLAYTON COUNTY BOARD OF COMMISSIONERS


ELDRIN BELL, CHAIRMAN


WOLE RALPH, VICE CHAIRMAN


GAIL B. HAMBRICK, COMMISSIONER


SONNA SINGLETON, COMMISSIONER


MICHAEL EDMONDSON, COMMISSIONER

ATTEST:


SHELBY D. HAYWOOD, CLERK