

# Tax Refund Request

Please review the Effingham County Ad Valorem Tax Refund Policy carefully. All taxes on the parcel in question must be paid in full prior to making a refund request. Refund request must be made within three (3) years of the tax payment. This form must be completely filled out.

Tax Payer Name: Cesar Luis Lopez & Kimberly Lopez

Mailing Address: 267 Moss Loop  
Rincon, GA 31326

(912) 484-7362 (Cesar)  
(912) 484-7365 (Kimberly)

Parcel Information (Information on parcel(s) to which refund is requested)

Parcel ID# (PIN#): 0452A 114

Taxes Paid Date: 11/13/2024

Amount Tax Due: 11,599.94

Amount Tax Paid: 11,599.94

Physical Address of Parcel: 267 Moss Loop Rincon

Summary Statement (Please provide factual or legal error which have resulted in erroneous or illegal taxation)

We live at this property and, when we first bought it, we rented the small area over the garage to afford the mortgage. This was temporary for 1 year and we did not know it would affect homestead, however, within 1.5 years we had no tenant and so we moved from that point until present. 5 or more years it has sat vacant but randomly the assessors office removed our homestead based on a very old rental listing. Homestead should not have been removed. Please refund homestead discount that was withheld on account of this error.

I would like to Request a Conference/Hearing with:

☐ Tax Assessor

☐ Tax Commissioner

☐ Board of Commissioner

Was the property appealed to:

☐ Board of Equalization

☒ Board of Assessors

☐ Superior Court

Result: denied b/c lost appeal in mail w/ no proof of sending.

Tax Payer Signature: [Signature] Date: 2/20/25

Please attach any additional information that you believe would be helpful to this Request Form and submit by mail or hand delivery to the Clerk of the Effingham County Board of Commissioners at the address listed above.

Request form shall be mailed to:  
Effingham County Board of Commissioners  
Stephanie Johnson County Clerk  
804 S Laurel St  
Springfield, GA 31329

Attached 3 received  
A) 2021 Homestead application - never rented during or after that year  
B) Listing used to determine erroneous removal of Homestead  
NOTE 2018

## AD VALOREM TAX REFUND POLICY

Effingham County, Georgia

**I. GENERAL.** Under O.C.G.A. § 48-5-380, a taxpayer can file claim for a refund of taxes that have been erroneously or illegally assessed and collected from the taxpayer, provided that certain statutorily mandated procedures are observed. The taxpayer may file a claim for a refund of taxes whether overpaid voluntarily or involuntarily. As summarized below, however, the circumstances under which a refund is permitted are limited.

**II. ELIGIBILITY.** In order to be considered for a refund of tax payments erroneously or illegally collected by the County, the following general conditions must be satisfied:

- (1) **Timeliness.** A claim for refund must be timely filed within three (3) years of the tax payment. Refund claims filed after this period are not eligible for consideration. A refund claim that is transmitted to the office of the Clerk of the Board of Commissioners by United States Postal Service or by a commercial carrier will be deemed filed on the date shown by the official postmark affixed by the United States Postal Service (not a private or commercial postage meter) or the date shown on the commercial carrier's transmittal form on the envelope or package in which the claim is transmitted, if the envelope or package is properly addressed, postage prepaid, and the postmark or transmittal date is legible. Otherwise, the document will be deemed filed on the date the claim is physically received in the office of the Clerk of the Board of Commissioners.
- (2) **Tax Payment Required.** The procedure authorized under O.C.G.A. § 48-5-380 is limited to refunds. Therefore, the taxes alleged by the taxpayer to be erroneous or illegal must be paid in full prior to the date a claim for refund is filed.
- (3) **Appropriate Matters.** A refund action under O.C.G.A. § 48-5-380 is limited in nature and reserved for claims of factual or legal error that have resulted in erroneous or illegal taxation. A refund can be requested only when the issue involves errors of fact or law. A refund claim cannot be granted based on claimed errors of judgment, i.e., the taxpayer does not agree with the valuation of property. A claim based on mere dissatisfaction with an assessment (i.e. valuation) or on an assertion that the assessors, although using correct procedures, did not take into account matters which the taxpayer believes should have been considered (e.g., different comparable sales, etc.) is not proper under O.C.G.A. § 48-5-380. Such valuation issues are properly contested through the commonly utilized appeals procedure discussed in Section IV below.

Examples of factual errors that can be raised in support of a refund request include:

appeals process is intended to provide the most expeditious resolution of a taxpayer's dissatisfaction with an assessment, preferably before taxes are paid. For further information regarding the procedures that must be followed in order to file an appeal of assessed value, the taxpayer should contact the office of the Effingham County Board of Tax Assessors.

Further, in the case of a factual error, O.C.G.A. § 48-5-303(a), the Board of Assessors has authority, without further approval of the Board of Commissioners, to "correct factual errors in the tax digest when discovered within three years [of the date of digest approval] and when such corrections are of benefit to the taxpayer."

Exhibit A

LGS-Homestead Rev 10-08

# APPLICATION FOR HOMESTEAD EXEMPTION

The homestead exemptions provided for in this Application form are those authorized by Georgia law. Counties are authorized to provide for local homestead exemptions that may vary from the ones shown on this application. Applicants seeking a local homestead exemption should contact the local Tax Commissioner or Tax Receiver for additional information. If this application is denied an appeal may be filed in accordance with O.C.G.A. § 48-5-311.

## SECTION A:

## APPLICANT INFORMATION

List below the address of any other property where you or your spouse have applied for and been granted a homestead exemption for the current year:  
None

Are you and your spouse a Georgia resident, US citizen or non-citizen with legal authorization from the US Immigration and Naturalization Service? ☒ YES ☐ NO  
If you are a non-citizen with legal authorization from the US Immigration and Naturalization Service, please provide your Legal Alien Registration # n/A

Applicant:	Name: LOPEZ KIMBERLY	Spouse:	Name: Cesar Luis Lopez
	Street Address: 267 Moss Loop		Street Address: 267 Moss Loop
	City, State, Zip: Rincon GA 31326		City, State, Zip: Rincon GA 31326
	Social Security No.: 7461 DL# 051706688		Social Security No.: 1949 DL# 54262286
	Year of Birth: 1973 Phone Number: (912) 484-7365		Year of Birth: 1969 Phone Number: (912) 484-7362
	County where you are registered to vote: Effingham		County where you are registered to vote: Effingham
	County where car is registered: Effingham	If you and/or your spouse are in the military service, list the state shown as your home of record:	

If you answer Yes to Question #1, please follow the instructions to determine if you qualify for an increased homestead amount. Please see the Tax Commissioner or Receiver for additional information and qualification requirements.

- |                           |   |
|---------------------------|---|
| <input type="radio"/> YES | 1. Were you or your spouse age 62 or older as of Jan 1 of the year of this application? Go to Sections C1 and/or C2 on the back of this application to determine whether you meet certain gross and/or net income requirements. |
| <input type="radio"/> YES | 2. Is the applicant or spouse a 100% disabled veteran or is the applicant the unremarried surviving spouse of a 100% disabled veteran?  |
| <input type="radio"/> YES | 3. Are you the unremarried surviving spouse of a US service member killed in action?  |
| <input type="radio"/> YES | 4. Are you the unremarried surviving spouse of a firefighter or peace officer killed in the line of duty?   |

## SECTION B:

## PROPERTY INFORMATION

Location of Property (Street Address): 267 MOSS LP	Lot Size or Number of Acres: 6.94
Date Property Purchased: 04/30/2018	Map/Parcel Number: 0452A114
Purchase Price: 315100	Land Lot Number: Land District Number: 9TH
Kind of Title Held: Fee Simple	Deed Recorded: Book: 2695 Page: 230
From Whom Purchased: LOPEZ CESAR LUIS AND ...	Amount of Lien: 315100
To Whom is Lien due: Now Homepoint	Is any part of the property rented? <input type="radio"/> YES <input checked="" type="radio"/> NO
Is any part of the property used for business purposes? <input type="radio"/> YES <input checked="" type="radio"/> NO	If yes, what part is rented?

## AFFIDAVIT OF APPLICANT

I, the undersigned, do solemnly swear that the statements made in support of this application are true and correct, that I am the bona fide owner of the property described in this application, that I shall occupy or actually occupied same on Jan 1 of the year for which application is made, that I am an eligible applicant for the homestead exemption applied for, qualifying or meeting the definition of the word "applicant" as defined in O.C.G.A. § 48-5-40 and that no transaction has been made in collusion with another for the purpose of obtaining a homestead exemption contrary to law.

Sworn to and subscribed to before me this 20 day of August, 20 21

Applicant's Signature: 

Tax Commissioner or Tax Receiver

☐ APPROVED ☐ DENIED

Board of Tax Assessors

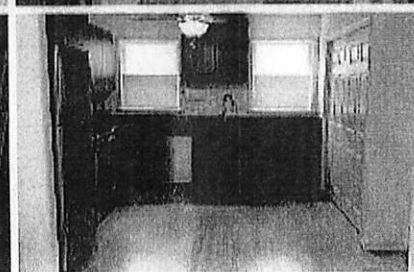
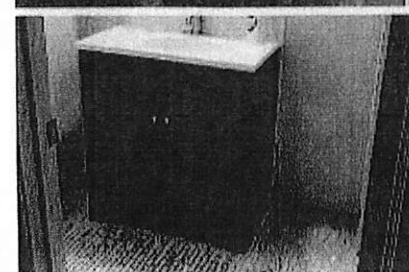
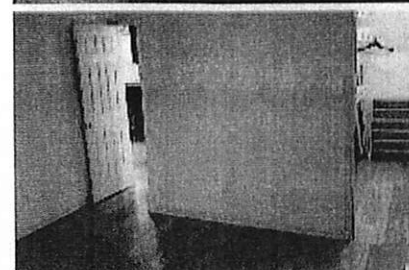
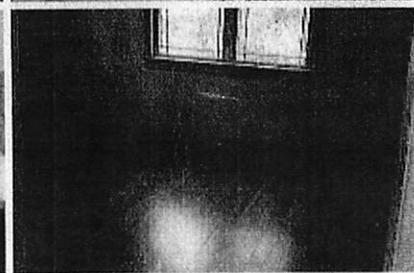
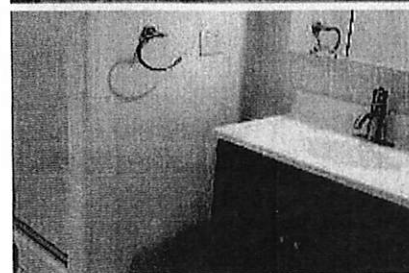
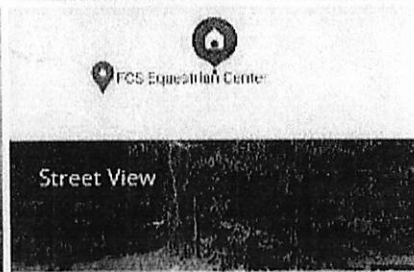
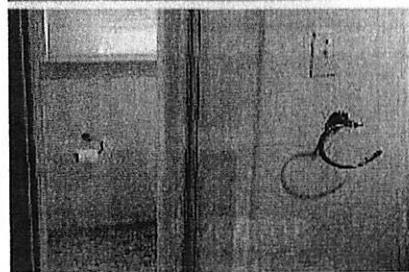
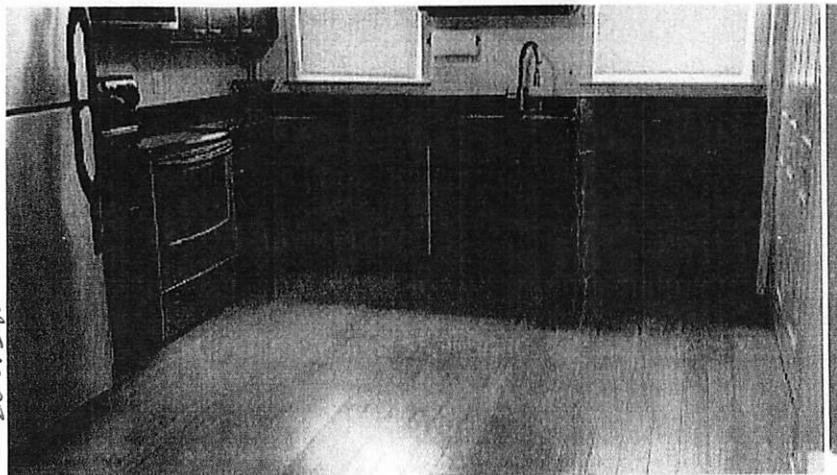
Date

## THIS SECTION FOR TAX ASSESSORS USE ONLY:

CODE	AMOUNT
STATE TAX >>	
COUNTY TAX >>	
SCHOOL TAX >>	



Exhibit B



1 bd | 1 ba | 806 sqft

267 Moss Loop, Rincon, GA 31326

● **Off market**

Zestimate®: **\$680,800** | Rent Zestimate®: **\$1,256**

Est. refi payment: \$3,905/mo ⓘ Refinance your loan

[Home value](#) [Owner tools](#) [Home details](#) [Neighborhood details](#)

## Price history

Date	Event	Price
9/26/2018	Listing removed	\$750 \$1/sqft
Source: Burnsed Realty, LLC #196264 Report		
9/10/2018	Price change	\$750 -16.7% \$1/sqft
Source: Burnsed Realty, LLC #196264 Report		
9/6/2018	Listed for rent	\$900 +38.5% \$1/sqft
Source: Burnsed Realty, LLC #196264 Report		
6/25/2018	Listing removed	\$650 \$1/sqft
Source: Burnsed Realty, LLC #192975 Report		
6/22/2018	Listed for rent	\$650 \$1/sqft