

Staff Report

Subject: Tax Refund Request

Author: Neal Groover

Department: Tax Assessor

Meeting Date: March 18, 2025

Item Description: Tax Refund Request

Summary Recommendation:

Chief Appraiser is recommending denial for request

Executive Summary/Background:

- We removed the 2024 Homestead due to property being rented
- Tru Roll our audit program flagged their homestead. There are 3 other individuals that have car tags registered at 267 Moss Loop
- Cesar Lopez & Kimberly Lopes failed to appeal during the 45-day period per our attorney Chris Rouse
- According to OCGA 48-5-311 (e)(i) Board of Equalization are to hear matters of...as to denials/removals of Homestead exemptions

Alternatives for Commission to Consider

1. Deny Mr. & Mrs. Lopez request for a tax refund. There are no alternative recommended based on advice from legal counsel.

Recommended Alternative: 1

Other Alternatives: None

Department Review: *(list departments)*

Tax Assessor, Board of Commissioners

Funding Source:

All Tax Districts

Attachments:

Email from Chris Rouse, 2024 Assessment Notice, Appeal, 2019 Homestead, Cars registered at 267 Moss Loop, Rental Listing, & Laws