
**CAMDEN COUNTY BOARD OF COMMISSIONERS
AGENDA MEMORANDUM**

SUBJECT: Request by Nathaniel Shivalier for Map/Parcel #082C 03 010 to waive of Interest and Penalties for years 1996-2007.

DEPARTMENT: Management Analyst

AUTHORIZED BY: Steve Howard – 510-0464 **CONTACT:** Adam Kabasakalian – 510-5010

MOTIONS/RECOMMENDATIONS:

Waive penalties and interest on 082C 03 010 for years 1996-2007.

BACKGROUND:

In 1967, Mr. Shivalier purchased parcel 082C 03 010. It is a land-locked .11 acre parcel of land on the East side of MLK just outside Kingsland City Limits. The appraised 100% value in 2008 was \$1,650. When the deed was recorded in Deed book 104 on Page 465, the change was never made to the digest. Tax bills were errantly sent to the former owner and have not been paid. Despite attempts to sell the property on three (3) separate occasions, the property has remained on the digest and tax bills have been written off in accordance with statutes of limitation. The deed change was not discovered during the title search because it typically looks back 20 years which had already been exceeded.

In 2006, Mr. Shivalier came to the Tax Commissioners office to let them know about the mistake. He paid the 2007 bill and thought he'd be sent future tax bills. When he got the 2008 tax bill, there were 10 years worth of penalties, interest, and fees. His request was to be relieved of taxes prior to 2006.

STAFF RECOMMENDATIONS:

The County Administrator's Advisory Committee recommended waiving the penalties and interest for years 1996 to 2007 which totals around \$225 depending upon when the bill gets paid.

ATTACHMENTS:

1. Citizen Letter including Tax bill history.

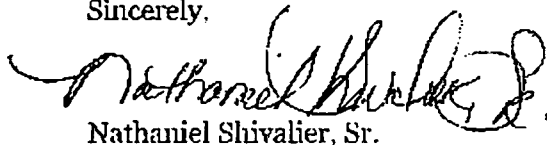
To: Camden County Tax Dispute Board
Attn: Katie Bishop
From: Nathaniel Shivalier, Sr.
Date: February 9, 2009
Re: Relief from past year taxes

I am writing to request relief of past years taxes. I visited the Tax office to inquire about taxes on my property, but the staff could not locate any information on it. I never received any notification of taxes for this property and as a result the taxes were unpaid. Upon the staff locating information on this property, I was informed that I would be relieved of past years taxes up to 2006 and that I would pay future taxes beginning with 2007. When I received a billing statement it included past years taxes, something I was informed would not happen.

My records show that I am consistent with paying my taxes in a timely manner and I am not a threat to not pay them.

Please consider my request for the relief of past years taxes. Thank you for your time and consideration.

Sincerely,



Nathaniel Shivalier, Sr.

Enclosure (2)

3701R08
SHIVALIER NATHANIEL & DOROTHY
PO BOX 683
808 EDMOND AVE
KINGSLAND GA 31548

DATE: 2009/01/23
VALID TO: 2009/02/14
MAP NO: 082C.03 010.
DESCR : V/L ERNEST FRAZIER HOMEPLA

THE FOLLOWING IS A QUOTE OF THE UNPAID TAXES FOR THE ABOVE
INDIVIDUAL OR BUSINESS.

PLEASE CHECK THE "VALID TO" DATE IN THE UPPER RIGHT.

BILL NUMBER	BASE AMT.	PENALTY	INTEREST	COSTS	PAYMENTS	TOTAL DUE
2008 024113	17.63	1.76	1.00			20.39
1996 011913	17.92	1.79	26.16	403.50		449.37
1997 012233	20.05	2.01	26.67	28.50		77.23
1998 012628	19.33	1.93	23.39	28.50		73.15
1999 012723	17.99	1.80	19.43	28.50		67.72
2000 012932	17.92	1.79	17.20	28.50		65.41
2001 013213	19.91	1.99	16.92	28.50		67.32
2002 013390	19.74	1.97	14.41	28.50		64.62
2003 012968	18.00	1.80	11.34	28.50		59.64
2004 013377	18.11	1.81	9.06	28.50		57.48
2005 014562	17.91	1.79	6.63	28.50		54.83
2006 015592	17.83	1.78	4.81	78.50		102.92
TOTALS	222.34	22.22	177.02	738.50		1160.08

Owner: SHIVALIER NATHANIE Parcel #: 082C-03-010
Grantor: SHIVALIER NATHANIE & DOROTHY DEED #: 104-465
Deedpage: 105 Saleprice: 0-15-00 C/S 25N 50 Rev

Buyer: SHIVALIER NATHANIE & DOROTHY
Seller: SHEFFIELD S C ETAL D/B/A
Sale Date: 01/07/1987

Sales Information:
Buyer: SHIVALIER NATHANIE & DOROTHY
Seller: SHEFFIELD S C ETAL D/B/A
Sale Date: 01/07/1987
Deed Book: 104-465
Plat Book:
Sale Price: 0-15-00
State (Y/N): N
Class: Strat
Reason: Person
Qualifier:

Comments

MODERN HOMES CONSTRUCTION WE CORRECTED OWNER BY DEED WE JUST RECEIVED. THIS 1987 DEED-OCT-2008