

**CAMDEN COUNTY BOARD OF COMMISSIONERS  
AGENDA MEMORANDUM**

**SUBJECT:** Consideration of correcting an erroneous assessment value and relief of interest and penalties for Michael and Jana Mancini, Map/Parcel No. 122E-102, Lot 102, Osprey Cove, Phase 3A.

**DEPARTMENT:** General Government

**AUTHORIZED BY:** Steve Howard      **CONTACT:** Steve Howard – 576-4021

**MOTIONS/RECOMMENDATIONS:**

Correct the erroneous assessment value relief of interest and penalties for Michael and Jana Mancini, Map/Parcel No. 122E-102, Lot 102, Osprey Cove, Phase 3A.

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**BACKGROUND:**

Please see attached letter submitted by the Tax Commissioner for background information.

It is my understanding that the assessment for the 2007 property taxes were based on the assumption, by the Property Appraiser sent to measure the Mancini's home, that the second floor was a full upstairs; the second floor of Mrs. Mancini's home is only one (1) finished room over the garage. A correction was made to reflect the correct square footage of the Mancini's home for digest year 2008, but not for digest year 2007.

**STAFF RECOMMENDATION:**

The correction of the erroneous assessment value due to error in the Tax Assessor's office, and relief of interest & penalties for Michael and Jana Mancini; Map/Parcel No. 122E-102, Lot 102 Osprey Cove, Phase 3A.

**ATTACHMENTS:**

1. Letter from Tax Commissioner Beth Soles.
2. Letter from Jana Mancini, dated February 15, 2008.



**OFFICE OF THE TAX COMMISSIONER  
POST OFFICE BOX 698  
WOODBINE, GEORGIA 31569**

September 4, 2008

Camden County Board Of Commissioners  
ATTN; Steve Howard, County Administrator  
P. O. Box 99  
Woodbine, GA 31569

RE: 2007 Property Tax Map # 122E-102, Mancini

Mr. Howard

On December 10, 2007 Ms. Mancini contacted this office and spoke with Butch Kennedy regarding her 2007 property tax bill. According to Ms. Mancini the square footage on her home, which her property assessment was based on, was incorrect. Mr. Kennedy contacted the Tax Assessors Offices regarding the error and advised Ms. Mancini to do the same. On December 30, 2008 Ms. Mancini made a partial payment in the amount of \$2000.00 on her 2007 tax bill. This payment was made in anticipation of a correction being made to the bill.

Upon speaking to Jimmy at the Tax Assessors Office I was informed that the correction had been made on the 2008 tax assessment but the 2007 assessment would not be corrected, even though the error was made in the Tax Assessors Office.

The 2007 original tax bill was \$4,257.36, a payment of \$2,000.00 was made on December 30, 2007. The amount now due is \$2,762.33, which includes interest, penalty, and cost in the amount of \$482.40. Ms. Mancini is requesting a correction on the 2007 assessment, and relief from interest, penalty, and cost.

According to the correction which was made by the Tax Assessors office the 2008 assessment is 324,702. Based on this assessment the amount of tax due for 2008 is \$3,147.92. The tax assessment for 2007 is 394,200. Should this same correction be made to the 2007 assessment the tax amount for 2007 would be corrected to \$3,506.78, a difference in the base amount of \$750.58.

Sincerely,

A handwritten signature in cursive script, appearing to read "Beth Soles".

Beth Soles

February 15, 2008

VIA HAND DELIVERY

Brenda S. Wainwright  
Camden County Tax Commissioner  
Post Office Box 698  
Woodbine, GA 31569-0698

RE: 2007 Ad Valorem Tax  
Bill No: 015391 for House and Lot located 102 Osprey Cove PH 3A  
Map No: 122E 102  
Owners: Michael J. and Jana A Mancini

Dear Tax Commissioner:

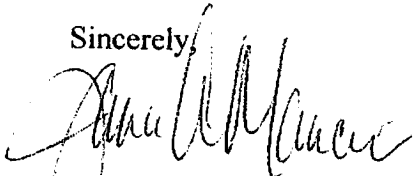
Please correct the assessment for 2007 as you have for 2008 on the above referenced property.

In good faith, I paid \$2,000.00 toward the amount due of the 2007 tax bill in order to allow time for you to correct your records. I have been trying to handle this issue verbally since November 2007. I have spoken with Jimmy, Blair, Preston Rhodes, and a female on more that one occasion. Do NOT place a tax lien on my property when I am not responsible for the inaccurate original assessment. I will pay the balance when you present an accurate billing statement.

For your records, please be advised that the above-referenced property is a 3 bedroom, 3.5 baths, 2537 square foot home (which includes the finished room over the garage).

If you have any questions, please do not hesitate to contact me at 912.227.2850.

Sincerely,



Jana A. Mancini  
373 Millers Branch Drive  
St. Marys, GA 31558-4165

CC: Board of Commissioners  
Camden County Tax Assessors Office  
Preston Rhodes