

**CAMDEN COUNTY BOARD OF COMMISSIONERS
AGENDA MEMORANDUM**

SUBJECT: Judith A. Jones and Wordie Hubbard – Presented by Adam Kabasakalian

DEPARTMENT: Tax Dispute Committee

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

MOTIONS/RECOMMENDATIONS:

Adjust the 2008 Ad Valorem taxes for parcel 135 098 down to \$1,406.50 from \$7,778.35 due to a Commercial classification when it is actually zoned Agricultural-Residential.

BACKGROUND:

On Monday, September 21, 2008, staff was contacted by Anthony Hubbard regarding his deceased father Wordie Hubbard, Sr.'s tax bill for digest year 2008. He explained that his father recently passed away and did not receive the bill until after his passing. He stated that his father had always responded to assessment notices from the Assessor's Office in a timely manner and paid his taxes on time. He explained that this year his father, as well as, his father's wife had both fallen ill. His father's wife passed away around the time that assessment notices went out and he believes that this, along with his father being ill himself, was the result of why the assessment notice was overlooked. Exactly 33 days after the passing of his wife Mr. Wordie Hubbard, Sr. passed away. After all the arrangements and grief had passed, his son Anthony Hubbard, began to get his estate in order. This leads up to the finding of the tax bill. When Anthony Hubbard discovered the tax bill he realized that a piece of property that his father shared ownership of with his cousin, Edith Jones, had received a commercial reassessment causing the property to go from a value of \$131, 695.00 in digest year 2007 to a value of \$724, 500.00 in digest year 2008. The result of this increase caused Mr. Hubbard, Sr.'s tax bill to rise from \$1, 422.00 to \$7, 778.35 in one digest year.



	2007 Appraisal	2008 Appraisal	Zoning per Tax Assessors	Zoning per Planning and Development
135 098	\$131,695	\$728,311	Commercial	Residential

STAFF RECOMMENDATION:

After thoroughly reviewing the claims and facts relating to this parcel, one circumstance stood out to the Tax Dispute committee which swayed a decision to recommend an adjustment of taxes due for 2008. This property is taxed as Commercial property when it is actually zoned Agricultural-Residential. Since the county would not allow a commercial usage without getting approval and paying a fee, and since as residential property it would not have been reassessed for the 2008 tax year, it seemed only fair to tax it based upon the same value last year.

ATTACHMENTS:

None