

**CAMDEN COUNTY BOARD OF COMMISSIONERS  
AGENDA MEMORANDUM**

**SUBJECT:** John D. Simmons (aka Camden Land LLC) – Presented by Adam Kabasakalian

**DEPARTMENT:** Tax Dispute Committee

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

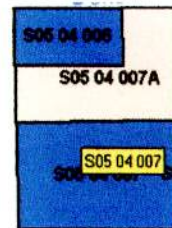
**MOTIONS/RECOMMENDATIONS:**

Adjust the 2008 Ad Valorem property taxes on S05 04 007 from \$4,998.24 to \$1,375.06.  
Adjust the 2008 Ad Valorem property taxes on S05 04007A from \$4,272.00 to \$1,375.06.

**BACKGROUND:**

Mr. Simmons purchased three parcels of land on Spur 40 between Doris and Davis Streets (across from Sonic's) in a single, arms-length transaction, for the sum of \$287,500 on February 21, 2008. The 2008 valuation was not available at the time of closing and the Assessment notice went to the owner of record as of January 1, which, is the normal process.

	2007 Appraisal	2008 Appraisal	Zoning per St. Marys	Zoning per Tax Assessor
S05 04 006	\$30,000	\$30,000	C3	R1
S05 04 007A	\$60,000	\$400,000	R1	C3
S05 04 007	\$70,200	\$468,000	C3	C3
	\$160,200	\$898,000		



Zoning Map from [www.CamdenCountyMaps.com](http://www.CamdenCountyMaps.com): Light = Residential Dark = Commercial

**STAFF RECOMMENDATION:**

After thoroughly reviewing the claims and facts relating to these parcels of land, the Tax Dispute Committee had three main circumstances that swayed a decision to recommend an adjustment of taxes:

- 1) Lot 7A was assessed \$2,000 per foot for frontage on Doris Street as well as Spur 40. A side-street is generally not as valuable as highway frontage.
- 2) Lot 7A was classified as commercial according to the tax record though it is zoned residential per the City of St Marys. The opposite is true of parcel 006 which should show commercial rather than residential.
- 3) Given the first two points, we took into consideration the sales price of \$287,500 in February for all three parcels. Without points 1 and 2 this request would not have been recommended for approval.

This recommendation represents a large tax increase from the prior year. The recommendation is to tax the property owner on the purchase price of \$287,500 instead of the assessed value the Tax Assessors Office has determined for 2008.

**ATTACHMENTS:** Letter from Tax Commissioner recalculating the bill.



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

November 12, 2008

Camden County Board of Commissioners  
ATTN: Adam Kabasakalian, Tax Dispute Committee; Chairperson  
P. O. Box 99  
Woodbine, GA 31569

RE: Camden Land, LLC, S05-04-006, S05-04-007A, S05,04,007

Adam,

Regarding the tax dispute on Camden Land, LLC, if the Board of Commissioners agrees to tax the property owner on the purchase price of \$287,500 instead of the assessed value the Tax Assessors Office has determined for 2008. The amounts would change as follows:

S05-04-006 would remain the same as the appraisal for 2007 and 2008 remain at \$30,000.

Upon taking the purchase price for all three parcels of \$287,500 and subtracting \$30,000 for map And parcel S05-04-006, using the remaining assessment of \$257,500 to calculate parcels S05-04-007, and S05-04-007A, dividing the assessment between the two parcels the new tax amounts would be as follows:

S05-04-007 would change from \$4,998.24 to 1,375.06.

S05-04-007A would change from \$4,272.00 to \$1,375.06.

Sincerely,

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

Beth Soles  
Camden County Tax Commissioner