

# Request for Board of Commissioners' Action

From: Faye Hughes, County Administrator

Date: August 28, 2017

Subject: Tax Release Application-Sherry Carter

Item Number: VII- A

## Cook County Board of Tax Assessors

August 25, 2017


Cook County Commissioners,

I strongly disagree with the statement in paragraph 2C claiming an error was made by the Tax Assessors Office. The Warranty Deed (Book 384 Page 54) from Sherry Carter to Evan Carter for one acre (Plat 153 page 6) includes an easement for ingress and egress shown as Tract 2 on the plat. Also recorded in deed book 384 page 56 is a Security Deed to Farmers and Merchants Bank which includes the easement. Another Security Deed (Book 667 Page 211) was given to JP Morgan Chase Bank which also includes the Tract 2 for easement.

I have no choice but to keep this Tract 2 as a separate tract from the farm. I am sure JP Morgan would not loan money on a property with no access. Nor would the County Code allow a property to have no access to it. Based on the Deeds recorded the property was split accordingly. Every year the taxpayer has a right to appeal the value of their property but none was ever submitted for this property. Now the taxpayer wants the Tax Assessors Office to go back and revalue this property and refund money.

I see no error on what we did after reviewing the Tax Assessors records. Therefore I strongly recommend the Governing Authority NOT grant this request.

Sincerely,



Larry Arnold  
Chief Appraiser

Motion made by \_\_\_\_\_

Second made by \_\_\_\_\_

Any discussion: \_\_\_\_\_

Votes \_\_\_\_\_ yes \_\_\_\_\_ no

Motion carried/ failed

**From:** daniel@bennettandconnell.com [mailto:daniel@bennettandconnell.com]

**Sent:** Tuesday, September 26, 2017 3:52 PM

**To:** Vicki <Vicki@cookcountyga.us>

**Subject:** RE:

If I sent this prior to now I apologize, but I am having email issues this week. I have met with Larry previously and do concur with his opinion based on the use and attached documentation.

**Daniel J. Connell, III**  
**Bennett & Connell, LLC**  
**201 E. 5th St.**  
**Adel, GA 31620**  
**(229)-896-5295**  
**(229)-896-5299 fax**

## TAX RELEASE APPLICATION

NUMBER \_\_\_\_\_

TAXPAYER NAME <i>Sherry B. Carter</i>	<input type="checkbox"/> REQUEST FOR TAX CREDIT <input type="checkbox"/> REQUEST FOR REFUND		
ADDRESS	DIGEST YEAR	BILL NUMBER	TAX AMOUNT DUE
	DUE DATE	DATE PAID	AMOUNT PAID

DESCRIPTION OF PROPERTY

*See attached detailed refund request for \$3,101.74 for tax years 2002 - 2016.*

I hereby request a (credit/refund) for State, County and School Taxes in the amount of \$ \_\_\_\_\_ illegally or erroneously assessed against me. My claim is based upon the following facts:

☐ DO ☐ DO NOT ☐ request a hearing before the county Governing Authority concerning this claim.

TAXPAYER'S SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_

NOTE: Request for a tax credit must be filed before the date taxes become delinquent, otherwise taxes must be paid as charged and a refund requested. Disagreement by Tax Collector/Commissioner and/or Board of Tax Assessors does not bar relief. The final authority to approve your request is vested with the County Governing Authority.

## DISPOSITION

TAX COLLECTOR/COMMISSIONER X <i>Tonya McConnell</i>	<input type="checkbox"/> AGREES <input checked="" type="checkbox"/> DISAGREES	DATE <i>8-24-17</i>
--	---	------------------------

COMMENTS:  
*Denial based on evidence provided by the Tax Assessor's Office.*

BOARD OF TAX ASSESSORS X <i>Ray W. Arnold</i>	<input type="checkbox"/> AGREES <input checked="" type="checkbox"/> DISAGREES	DATE <i>8-24-17</i>
--	---	------------------------

COMMENTS:  
*See Attached*

COUNTY GOVERNING AUTHORITY X	<input type="checkbox"/> GRANTED <input type="checkbox"/> DENIED	DATE
---------------------------------	--	------

COMMENTS

	ORIGINAL LIABILITY ON DIGEST	RELIEF GRANTED	REVISED LIABILITY
GROSS ASSESSMENT:			
TAX: State			
County M & O			
County Bond			
School M & O			
School Bond			

**LANGDALE VALLOTTON, LLP**

**ATTORNEYS AT LAW**

**A LIMITED LIABILITY PARTNERSHIP**

**1007 NORTH PATTERSON STREET**

**P. O. BOX 1547**

**VALDOSTA, GEORGIA 31603**

**TELEPHONE (229) 244-5400**

**FACSIMILE (229) 244-0453**

**JOSEPH E. VALLOTTON  
(1945-2006)**

**WILLIAM P. LANGDALE, JR.  
WILLIAM P. LANGDALE, III  
ROBERT A. PLUMB, JR.\*  
J. DANIEL SCHERT  
WILLIAM C. NIJEM, JR.  
JAMES R. MILLER, IV**

**\*GA, MD & DC**

**\*\*GA & FL**

**CHRISTINA L. FOLSOM  
JESSICA R. YOUNG\*\*  
KATHERINE A. GONOS  
AMY P. HOLBROOK  
DREW PARRISH-BENNETT\*\***

**August 7, 2017**

**IN REPLY PLEASE  
REFER TO FILE**

**170828/AH**

**Via Regular Mail and Certified Mail,  
Return Receipt No. 7016 0910 0002 1675 9851**

**Cook County Tax Commissioner  
209 North Parrish Avenue  
Adel, GA 31620**

**Re: DEMAND FOR REFUND PURSUANT TO O.C.G.A §48-5-380**

**Dear Sir/Madam:**

Please allow this correspondence to serve as a request for refund of over-paid ad valorem taxes on behalf of Sherry B. Carter concerning property in Cook County, Georgia, identified as Map & Parcel No. 0059 039 (the "Property"). Pursuant to O.C.G.A. §48-5-380, we are requesting a partial refund for property taxes for tax years 2002 – 2016. In each of those years, the Property was erroneously sub-divided out from the larger parcel of land that is owned by my client, identified as Map & Parcel No. 0059 010, though it was never conveyed to any other party. A Plat was prepared when my client conveyed one (1) acre of land to her son, Evan Carter, Map & Parcel No. 0059 040, and the Tax Assessor's office used this Plat to incorrectly subdivide out a 3.93 acre tract, the Property, even though no conveyance of the Property was ever made.

Because of this error, the Property was taxed as a residential lot and my client lost the opportunity to have the Property be included as conservation property along with the rest of her farm land, though the Property adjoins it and is part of the field on which she has a conservation use assessment. Therefore, not only should the Property be included with the larger tract, it should have been taxed in the same manner as her other property.

My client first began receiving an additional tax bill right after enclosing a space to her residence and assumed the tax bill was related to the enclosure. After receiving the additional bill, she called the Tax Assessor's office to inquire as to why the taxes were so expensive for the enclosure and she was not told that the tax bill was for a separate tract of land, but was only told that the tax bill is based on square footage and that is why her bill was so much. Therefore, she was under the impression for years that the additional tax bill was related to the enclosure on her home. It was not until very recently that she became aware of the egregious error that had been made.

I have compared all of the payments made by my client on the Property with the payments she made on the adjoining farm land and have determined that she overpaid in the amount of \$3,101.74 due to the error. Based on my calculation, my client should have paid the following each year:

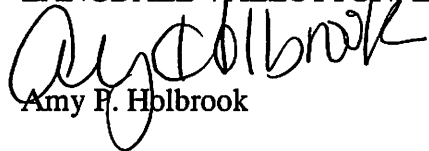
2016	\$7.27/acre	\$28.57	Difference of \$229.66
2015	\$6.87/acre	\$26.99	Difference of \$231.69
2014	\$6.88/acre	\$27.03	Difference of \$232.09
2013	\$6.46/acre	\$25.39	Difference of \$225.26
2012	\$6.28/acre	\$24.68	Difference of \$226.41
2011	\$5.62/acre	\$22.09	Difference of \$209.39
2010	\$5.62/acre	\$22.09	Difference of \$241.20
2009	\$5.47/acre	\$21.50	Difference of \$241.79
2008	\$5.50/acre	\$21.62	Difference of \$241.67
2007	\$4.93/acre	\$19.37	Difference of \$223.64
2006	\$22.77/acre	\$89.49	Difference of \$153.52
2005	\$4.80/acre	\$18.86	Difference of \$161.96
2004	\$4.44/acre	\$17.45	Difference of \$163.37
2003	\$4.46/acre	\$17.53	Difference of \$163.29
2002	\$4.15/acre	\$16.31	Difference of \$156.80

Therefore, the total refund due and owing to my client is \$3,101.74. She is demanding a refund in this amount at this time.

After inquiring with various members of the Tax Commissioner's office and the Tax Assessor's office, I understand that no particular form is required by the County for this refund request, and that the request should be transmitted to the Cook County Tax Commissioner's office. Please let me know if you need any further information from my office or if this request should be submitted to a different department of the County.

Sincerely,

LANGDALE VALLOTTON, LLP



Amy P. Holbrook

APH/kh

# Cook County Board of Tax Assessors

August 25, 2017

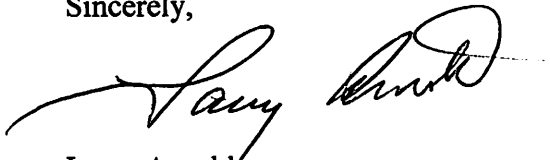
Cook County Commissioners,

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Sincerely,



Larry Arnold  
Chief Appraiser

*Richard Hargett*  
*Lee Folsom*  
*Frank O'Quinn*  
*Jennifer Thornton-Assistant Chief Appraiser*  
*Larry W. Arnold-Chief Appraiser*

.....

BOOK 384 PAGE 054

4. GEORGIA, COOK COUNTY  
OFFICE OF CLERK OF SUPERIOR COURT  
FILED FOR RECORD 6-30 2001  
AT 9:30 O'CLOCK A M  
RECORDED 5:30 2001 IN  
Dee BOOK 384 PAGE 54-5  
John H. Howard CLERK  
12-

INSTRUMENT NO. 1220

<http://search.gsccca.org/Imaging/HTML5Viewer.aspx?id=4395379&key1=384&key2=54&...> 8/9/2017

00384  
00055

BOOK 384 PAGE 055

AND THE SAID party of the first part, for his heirs, executors and administrators, will warrant and forever defend the right and title to the above described property, unto the said parties of the second part, as hereinabove provided, against the claims of all persons whomsoever.

IN WITNESS WHEREOF, the said party of the first part has hereunto set her hand(s) and seal(s), the day and year above written.

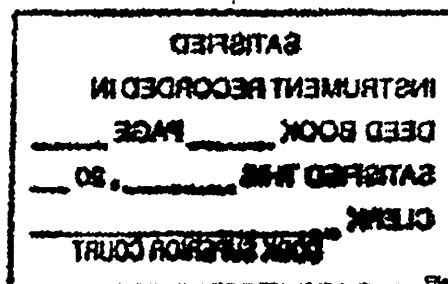
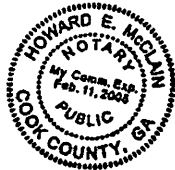
Signed, sealed and delivered in presence of:

Rosemary Law  
Unofficial Witness

Sherry B. Carter (Seal)  
Sherry Boyette Carter

[Signature]  
Notary Public

\_\_\_\_\_  
(Seal)



Filed 5/30 20 01 - 9<sup>30</sup> PM  
Recorder 5/30 20 01



00384  
00056

BOOK 384 PAGE 056

Howard E. McCain  
Attorney at Law  
P. O. Box 466  
Adel, GA 31620GEORGIA, COOK COUNTY  
OFFICE OF CLERK OF SUPERIOR COURT  
FILED FOR RECORD 5-30 2001  
AT 9:30 O'CLOCK A M  
RECORDED 6-30 2001 IN  
DEED BOOK 384 PAGE 56  
James H. Waller CLERKINSTRUMENT NO. 1226**SECURITY DEED**

THIS INDENTURE, made the 29th day of May in the year two thousand and one, between EVAN R. CARTER and KIMBERLY L. CARTER, of the County of Cook, and State of Georgia, as party of the first part, called Grantor, and FARMERS & MERCHANTS BANK, P. O. Box 560, Adel, GA 31620 as party or parties of the second part, hereinafter called Grantees or Grantee (and use of the Term "Grantee" shall include "Grantees" and use of the singular shall include the plural where appropriate):

WITNESSETH, that Grantor, for and in consideration of the sum of ONE HUNDRED TWENTY SIX THOUSAND DOLLARS (\$126,000.00) in hand paid at and before the sealing and delivery of these presents, the receipt whereof is hereby acknowledged, have granted, bargained, sold, aliened, conveyed and confirmed, and by these presents do grant, bargain, sell, alien, convey and confirm unto the said Grantee, his or its successors or assigns, the following described property, to wit:

All that tract or parcel of land situate, lying and being 1.00 acres in Land Lot 367, 9th Land District of Cook County, Georgia and being designated as Tract 1 on plat of survey prepared by Harper Surveying, Inc. dated May 7, 2001 and recorded in Plat File 63, page 6, Cook County Deed Records, which plat by reference thereto is incorporated herein and made a part of this description.

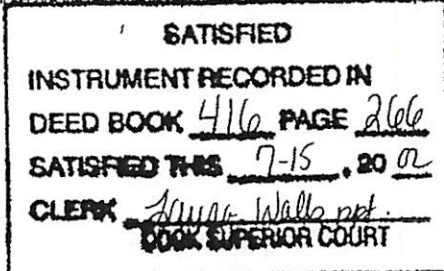
ALSO: an easement for ingress and egress along the 3.93 acre tract designated as Tract 2 on the above referenced plat.

By execution hereof by the grantor and acceptance hereof by the grantee, the parties hereto hereby affirmatively state that they intend to create and establish a perpetual or indefinite security interest in favor of grantee in said property, pursuant to OCGA Section 44-14-80 (A) (1) or Section 44-14-80 (A) (2), as applicable, and agree that title to said property conveyed hereby shall not revert to grantor until the expiration of the longest period of time permitted under whichever of said subsections as shall be applicable to this conveyance or, if later, the date determined in accordance with OCGA Section 44-14-80 (B) or Section 44-14-80 (C), as applicable, if any portion or all of the specific debt is extended or renewed.

TO HAVE AND TO HOLD the said bargained premises with all and singular the rights, members and appurtenances thereto appertaining, the only proper use, benefit and behoof of Grantee, his or its successors or assigns, in fee simple; and Grantor will warrant and forever defend the right and title to the above described property unto the said Grantee, his or its successors or assigns against the claims of all persons whomsoever, except as may be otherwise expressly stated herein.

1. This conveyance is intended to operate as a Georgia contract under the provisions of the existing Code of Georgia, and all acts amendatory thereof, to secure a debt evidenced by promissory note(s) bearing even date herewith, made by Grantor to the order of Grantee, described as follows: 11-21-01

2. This security deed shall secure the debt mentioned herein and all renewals of same, and any other



VOL. 667 - PAGE 0211

INSTRUMENT NO. 370

COOK COUNTY, GEORGIA  
INTANGIBLE TAX

DATE 3-4-2011

PAID \$318.00

Margaret E. Hendley Landry  
CLERK OF SUPERIOR COURTCOOK COUNTY, GEORGIA  
FILED IN OFFICE2011 MAR -4 PM 1:00  
Book 667 page 211-228April M. Ganett  
CLERK OF SUPERIOR  
& JUVENILE COURT

Return To: 11043787

LSI-LPS  
East Recording Solutions  
700 Cherrington Parkway  
Coraopolis, PA 15108Prepared By: Manny Martinez  
1820 E Sky Harbor Circle S Flr 2  
Phoenix, AZ 85034**Security Deed**

**Definitions.** Words used in multiple sections of this document are defined below and other words are defined in Sections 3, 11, 13, 18, 20 and 21. Certain rules regarding the usage of words used in this document are also provided in Section 16.

(A) "Security Instrument" means this document, which is dated February 24, 2011, together with all Riders to this document.

(B) "Borrower" is EVAN R CARTER and KIMBERLY L CARTER, AS TENANTS IN COMMON, FOR AND DURING THEIR JOINT LIVES, AND UPON DEATH OF EITHER OF THEM, THEN TO THE SURVIVOR OF THEM, IN FEE SIMPLE, TOGETHER WITH EVERY CONTIGENT REMAINDER AND RIGHT OF REVERSION, AND TO THEIR HEIRS AND ASSIGNS.. Borrower is the grantor under this Security Instrument.

(C) "Lender" is JPMorgan Chase Bank, N.A.. Lender is a National Banking Association organized and existing under the laws of the United States. Lender's address is 1111 Polaris Parkway, Floor 4J, Columbus, OH 43240. Lender is the grantee under this Security Instrument.

(D) "Note" means the promissory note signed by Borrower and dated February 24, 2011. The Note states that Borrower owes Lender one hundred five thousand six hundred ninety and 00/100 Dollars (U.S. \$ 105,690.00) plus interest. Borrower has promised to pay this debt in regular Periodic Payments and to pay the debt in full not later than March 1, 2041.

(E) "Property" means the property that is described below under the heading "Transfer of Rights in the Property."

(F) "Loan" means the debt evidenced by the Note, plus interest, any prepayment charges and late charges due under the Note, and all sums due under this Security Instrument, plus interest.

GEORGIA-Single Family-Fannie Mae/Freddie Mac UNIFORM INSTRUMENT

1957744550  
Form 3011 1/01  
09/10VMPB  
Walters Kluwer Financial Services

201102234.0.0.0.4002-J20101005Y

Initials: \_\_\_\_\_

Page 1 of 10

FRC  
KLC

VOL. 667 - PAGE 0228

Order No.: 11043787  
Loan No.: 1957744550

**Exhibit A**

The following described property:

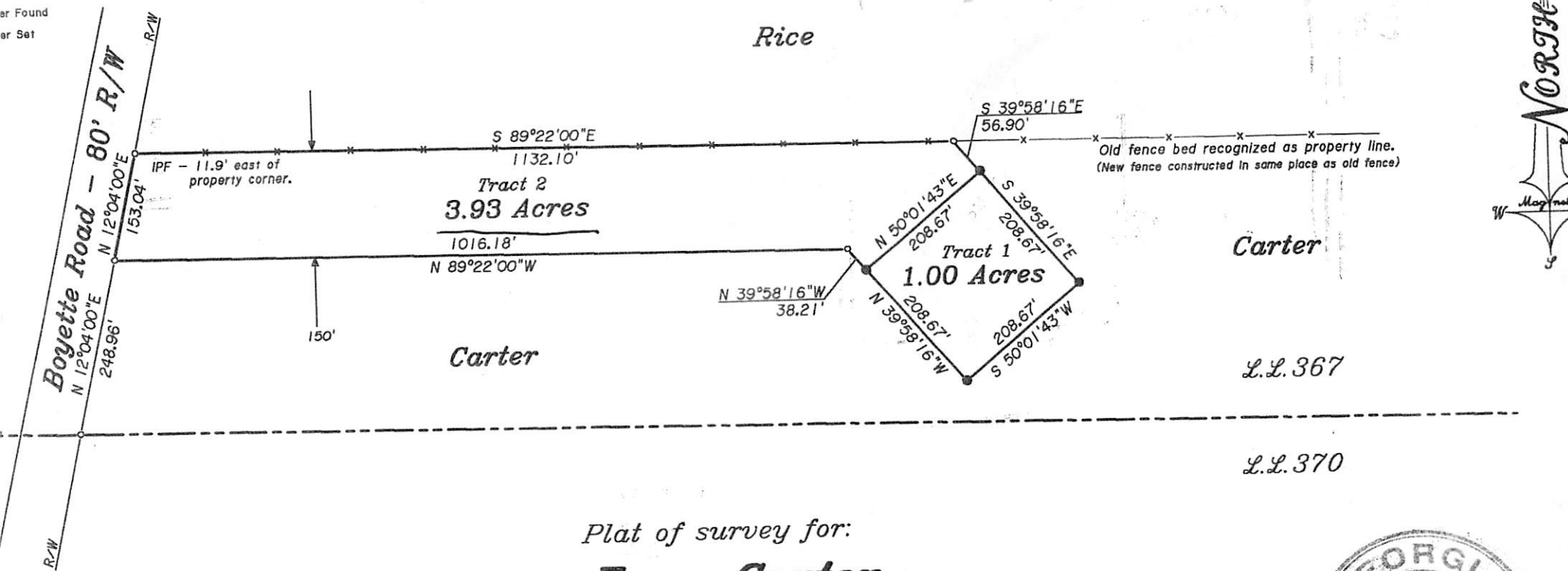
All that tract or parcel of land situate, lying and being 1.00 acres in Land Lot 367, 9th Land District of Cook County, Georgia and being designated as Tract 1 on Plat of Survey prepared by Harper Surveying, Inc. dated May 7, 2001 and recorded in Plat File 153, Page 6, Cook County Deed Records, which Plat by reference thereto is incorporated herein and made a part of this Description.

Also: an easement for ingress and egress along the 3.93 acre tract designated as Tract 2 on the above referenced Plat.

Assessor's Parcel No: 0059-040

Filed 3/4 20 11 at 1:00 P.M.  
Recorder 3/4 20 11

er Found  
er Set



Plat of survey for:

**Evan Carter**

Land Lot # 367, 9th L.D.,  
Cook County, Georgia.

May 7, 2001

Filed in office, this 30<sup>th</sup> day

of May 2001

Chlois Lolis

Clerk



**Harper Surveying,**

128 1st Street  
TIFTON, GEORGIA 31793

229 - 382 - 8674

Job # 100-0501.CRD/PL

THIS PLAT IS A CORRECT REPRESENTATION OF LAND  
BEEN PREPARED IN CONFORMITY WITH THE MINIMUM  
REQUIREMENTS OF LAW.

BEEN CALCULATED FOR CLOSURE AND FOUND TO BE  
ONE FOOT IN 50,000 FEET +

UPON WHICH THIS MAP OR PLAT IS  
CLOSURE PRECISION OF ONE FOOT IN 10,000+ FEET,  
ERROR OF 3" PER ANGLE POINT,  
ED USING THE COMPASS RULE.

TOPCON TOTAL STATION and PSION DATA COLLECTOR.  
(G & G Software)

