## SPECIAL MEETING OF THE COUNTY COMMISSIONERS

## Thursday, February 7, 1973

## ASSESSMENT APPEAL HEARING - (Frank G. Corder)

Present: Commissioner J. Wilmer Bowles, President

Commissioner J. S. Guy, Jr.

Mr. Frank Corder

Michelle Corder (Mr. Corder's daughter)

Mr. William F. Herbert, Supervisor of Assessments

Mr. William S. Lawrence, Assessor Judith A. Mullins, Recording Secretary

(Commissioner Aud was not present due to illness)

Frank Corder came before the County Commissioners to discuss the assessment on his property known as Lots 8 and 9 of Kloman's Subdivision in the Second Election District. Mr. Corder felt that his eroding property should not be assessed in the same method of non-eroding property. The three-year assessment is based upon the property size at the time of the assessment and, therefore, he is required to pay taxes on property he no longer owns. The annual rate of erosion of his property has been 3.5 feet, but a recentstudy showed a loss at an annual rate of one foot of depth per month.

Mr. Corder said he agreed with one comparable selected by the Assessment Office which is Lot 4, Potomac Shores. However, he felt the Assessment Office should have used Lots 6 and 7 of Kloman's Subdivision as comparables. Mr. Lawrence had explained to Mr. Corder that this was due to the fact that Lots 6 and 7 were not buildable property.

Commissioner Bowles told Mr. Corder that the Commissioners will make a decision and that he has a right to further appeal if he does not agree with our decision.

Present: Commissioner J. Wilmer Bowles, President
Commissioner J. S. Guy, Jr.
Mr. William F. Herbert, Supervisor of Assessments
Mr. William S. Lawrence, Assessor
Judith Mullins, Recording Secretary

Commissioner Guy made a motion to reduce the assessment of Frank Corder to \$4355 or a reduction of \$525. Commissioner Bowles seconded the motion. A letter was sent to Mr. Corder to that effect stating "by using the measurements obtained by the State Assessors as of February 5, 1973 of the land from the boundary line of the public road to the bank of the Potomac shore, which does not include any land beyond the bank or to the mean high water mark, the County Commissioners have directed the Supervisor of Assessments of St. Mary's County to reduce the assessment on your land to \$4335 or a reduction of \$525. We are in agreement with the Supervisor of Assessments that Lots 6 and 7 of Kloman Subdivision are not comparable to your property (Lots 8 and 9 of Kloman Subdivision) due to the

excessive erosion."

J. Wilmer Bowles

President