

Liberty County Grand Jury February, 2008 Term Presentment

On February 20, 2008, Dan Robles, prior Grand Jury Foreman, met with this Jury to review the findings of the previous Jury. Their findings were thorough leaving few questions unanswered. There continues to be concern over the operation of Liberty County Regional Medical Center.

Criminal Cases

The February, 2008 Grand Jury heard approximately 100 criminal cases returning indictments on most.

District Attorney's Office

Three members of the Grand Jury visited the District Attorney's Office on April 22, 2008. Several topics with discussed with Mr. Tom Durden:

The three divisions of the District Attorney's Office are Criminal, Child Support Services and Victim Witness Program. The six counties in the Atlantic Judicial Circuit are Liberty, Bryan, Tatnall, Long, McIntosh and Evans. Liberty County is the largest.

Other topics of discussion included the history and renovation of the office, housing of files, office space available in the six counties and plans for renovating the District Attorney's Office library.

The meeting concluded with a tour of the building. Mr. Durden reported the District Attorney's Office is at full staff.

The Grand Jury made no recommendations.

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LIBERTY CO. CLERK'S OFFICE

TAX COLLECTION OFFICE DISCUSSION AND RECOMMENDATION

INTRODUCTION:

The committee consisting of Mrs. Faye Dougherty, Mrs. Clara O. Dudley and Raymond W. Dent met with the Liberty County Tax Commissioner, Mr. Virgil Jones, on March 13, 2008 at 9:00 a.m. The members of the committee formulated five questions used to generate discussion; the response to those questions will serve as the findings of the report. Additionally the committee members spent approximately two hours asking a multitude of general questions generated to provide feedback for our recommendations. Because of the outstanding presentation of Mr. Virgil Jones' comments and demonstration of examples, this committee has determined that we have no recommendation at this time.

Following is several facts that were revealed from the additional questions category. The tax collecting office has two locations, 112 North Main Street, the main office with a total staff of fourteen. A satellite office on Fort Stewart located in the Soldier Service Center, Building # 253, Room #2064A. Both offices have a written standard operating procedure for handling and securing money on line as well as money in the save. Monies and the representative from the tax collectors office are escorted by an armed police officer each morning that the deposits are made.

The range of services provided includes:

- Issuing new license plates
- Renewing license plates
- Issue personalized license plates
- Providing Titles
- Collecting Insurance Fines
- Collecting Mobile Home Taxes
- Collecting Property Tax

FINDINGS:

The members of our committee were professionally received and provided with clear and concise responses. It is our findings that Mr. Virgil Jones is operating an outstanding and profitable operation.

The following five questions outline the reminding basis to our findings.

ARE TAXES DIFFERENT FOR HOMES ON STREETS WITH SIDEWALKS THAN WITH HOMES ON STREETS WITHOUT SIDEWALKS IN THE CITY LIMITS?

No. Sidewalks do not affect fair Market Values, which are used to determine taxes. The items used in determining a fair market value for taxes are:

- The homes square footage
- Number of bathrooms
- General construction quality
- Homes exterior surface (brick, stucco, vinyl siding, etc.)
- Land location

HOW CAN A HOME OWNER PROTECT OR APPEAL WHAT HE BELIEVES TO BE UNFAIR OR TOO HIGH TAXES?

Georgia law provides every property owner the right to appeal what they believe to be an unfair assessment. The appeal would be to disagree or question the fair market value of the property as opposed to the tax amount itself.

Each year the Tax Assessors Office is required by Georgia law to attempt to mail to each property owner an Annual Assessment Notice. This notice gives the previous year fair market value and the current year proposed value before the current year taxes are computed. The property owner then has 45 dates from the date of the notice to file an appeal. If the appeal is not filed by the deadline, the right to file an appeal will be lost.

Along the same lines of filing an appeal, a property owner should check their property record card to see what property and improvements are being included in the value for taxing. If a property owner finds something that appears to be an error, then they would perform what is called filing a "Return".

Also, if the property is a home in which the owner is eligible for one of the various homestead exemptions, they can file for the Kemp DeLoach William Tax Relief Act, also known as KDW. This exemption guarantees that the property value used for taxing will increase not more than 3% a year regardless of how much the fair market value increases.

HOW DO YOU BUY A HOME OR PROPERTY FROM OR AT A TAX SALE? WHAT IS THE PROCEDURES?

Georgia law allows for tax sales to be held on the first Tuesday of the chosen month beginning at 10 a.m. All properties to be sold at the sale must also be advertised in the local paper for the four consecutive weeks leading up to the sale date. Properties are auctioned off to the highest bidder and the prices begin at the amount owed to the county, which would include delinquent taxes, collection cost, advertising fees, etc.

The successful bidder must pay the bid amount by the end of the business day or the sale is voided. The successful bidder must also allow twelve months for the property owner to redeem the property.

The tax commissioner's office begins the tax sale procedures approximately 45-60 days prior to the day of the sale. A delinquent property can be paid in full and removed from the tax sale if they pay the required amounts any time prior to the date of the sale. The tax commissioner's office makes a diligent and reasonable effort to collect the taxes prior to sale to allow the property owner to retain their property.

HOW ARE PROPERTY TAXES DECIDED?

Property taxes are decided by three main factors: fair market value, mill rates and exemptions.

The fair market value is set by the Tax Assessors Office based on various characteristics of the home and neighborhood. Mill rates are set by the various entities, which levies against the county digest to produce tax revenue. In Liberty County, the following entities set it own mill rate: The Liberty County Board of Commissioners, the Liberty County Board of Education, the City of Hinesville (for all properties located within the city limits of Hinesville) the State of Georgia, the Industrial Authority and the Hospital Authority. Taxes are computed on 40% of the fair market value. Without any exemptions being applied, taxes are calculated by multiply the Assessed Value (40% value) by the combined mill rate. If an exemption applies, then the Assessed Value is reduced by the amount of the exemption and then the new Adjusted Assessed Value is multiplied by the combined mill rate.

Mill rates are decided by the taxing entities based on determining what rate is necessary to "levy" against the tax digest (which is the compilation of all taxable values and properties in the county) to obtain the rate that would produce the amount of revenue that each entity is wanting to receive from property taxes.

IF I CAN'T PAY MY TAXES ON TIME WHAT CAN I DO TO GET AN EXTENSION?

There is not a Georgia law that states that a person is to be granted an extension to pay property taxes when they simply are unable to pay. However, the State leaves it up to the tax commissioners to decide what to do in such cases. In Liberty County we allow customers extensions and occasionally a partial payment arrangement based on each individual. The tax office must feel comfortable that the property owner does not have the ability to pay and is in need of this type of assistance to protect their property. The property owner must make a commitment to pay the bill in a reasonable and timely manner.

LIBERTY COUNTY HOSPITAL AUTHORITY

The Grand Jury met with Mr. Jon Long, the Liberty County Hospital Authority (LCHA) Chairperson, on 24 July 2008. There were two primary areas of discussion with the first being the monetary shortfalls prior to 2007 and the second being the situation involving Dr. Carter.

In the discussion concerning the previous shortfalls and a profit for 2007, according to Chairman Long the major difference was revenue increases from the patient services, Georgia Indigent Care Trust Fund, Medical Office Building rental and pain management services.

A review of the 2007 Financial Statement listed the following increases of income as follows:

A. Patient Service Revenue:

- Medicare increased by 35%
- Medicaid increased by 18%
- Other contractual adjustments increased by 16%
- Georgia Indigent Care Trust Fund increased by 99%

B. Other Revenue:

- Rental income from pain management services increased by 202%
- Rental income from Medical Office Building increased by 36%

The reporting year for this report ended November 30, 2007 during the time LCHA was conducting hearings to increase the mileage rate from 2 miles to 7 miles.

In the discussion concerning the situation with Dr. Carter, Mr. Long was, at first, reluctant to discuss the case. He did not know that the restriction on the case had been rescinded. However, continued discussion with Mr. Long did not provide any additional information as to the possibility of reinstatement of Dr. Carter at Liberty Regional Medical Center (LRMC).

The Grand Jury continued its investigation into the situation and present the following:

In accordance with LRMC bylaws a Fair Hearing Committee was appointed to consider Dr. Carter's request for a hearing in regard to the recommendation by the Medical Executive Committee to permanently revoke Dr. Carter's clinical privileges. The committee consisted of two doctors, one nurse and two Liberty County residents. After two days of hearing evidence from Dr. Carter and LRMC Medical Executive Committee the Fair Hearing Committee unanimously recommended that Dr. Carter be conditionally reinstated with the understanding that he comply with LRMC policies and procedures. To date the LRMC has not attempted to follow the recommendations of the Fair Hearing Committee.

The provision of the Fair Hearing Committee in the LRMC by-laws does provide for an additional venue for employees and medical professionals to seek relief in disagreements with the hospital. However, since the findings and/or recommendations of the Fair Hearing Committee are not binding on either party the procedure has no merit and just adds additional operating costs. The Fair Hearing Committee portion of the LRMC by-laws needs to be revised to require both parties of the dispute to abide by their findings or eliminate the Fair hearing Committee altogether. In its present form it does not serve either side of a dispute equally.

Liberty County Sheriff's Department Review August 12, 2008

The review of the Liberty County Sheriff's Department was done with the total cooperation and support of the Liberty County Sheriff Don Martin. During the review of the sheriff's office located in the courthouse, the office was found to be very clean and orderly. The staff was very courteous and professional. According to the sheriff, citation monies are the monies collected at the courthouse sheriff's office. Therefore, we reviewed the process used for collection and disbursement of citation monies. These monies are recorded and turned into the Liberty County Clerk of Superior Court daily. After checking with the clerk's office, no improprieties were noted.

Expenditures were done by vouchers through the County Commissioner's office. We met with the Assistant County Administrator and the Chief Financial Officer.

The Liberty County Regional Jail was toured, escorted by Sheriff Martin, Deputy Chief Moran, Jail Administrator Doug Franks and others. The jail was very clean and pleasant smelling. The kitchen has a Sanitation Grade A for Excellent. Inmates working in kitchen, grounds, floors, and other places are receiving credit toward time to be served.

Money received from telephone service contract and vendors are credited to inmate fund. These monies are kept and disbursed at the jail for various inmate services such as cable television. An outside accounting firm audits this account.

Revenues received for housing out of county inmates are taken to the County Commissioner's office.

The security of staff as well as inmates was found to be adequate as it relates to the inmate staff ratio as well as the maintenance and logistics of the facility.

The committee would like to note that the Liberty County Sheriff's Office followed the recommendation of the last Grand Jury and hired a Registered Nurse and more health care staff to improve health care needs available for the inmates.

The committee makes the following recommendations:

1. The Sheriff's Department should pursue a contract with Board of Education to purchase fuel at bus shops for a much lower rate than is offered via private vendors.
2. That the District Office of Public Defenders comply with state law for visiting inmates and stop giving clients initial visits on day of inmate of their courtroom appearance.
3. That the Clerk of Court assists Sheriff's Department by holding low risk inmate court hearings at the courtroom located on the jail campus.
4. The Sheriff's Department needs additional transport deputy, but this is not recommended because use of the proposed on-site courtroom use that would alleviate this need.
5. Sheriff's Department follow through with plans for providing dental services at the jail with funds from jail concessions revenue.
6. Committee recommends that the county improve computer network services so that the jail can resume use of video conferencing which would alleviate need for additional transport deputies.

The following Jurors met with Liberty County Sheriff, J. Don Martin and employees. Bert Darden

Paul C. Johnson

Derrick S. Miller


Edna S. Walthour

**Grand Jury Members
February, 2008 Term**

Clifford L. Watson, Foreperson
Paul C. Johnson, Assistant Foreperson
Ruth T. Bitzer, Clerk
Ethel Jones, Assistant Clerk
Tyrone Billingsley
Bert R. Darden
Raymond W. Dent
Faye M. Dougherty
Clara O. Dudley
Patricia S. Graddy
Rene R. Harwell
Bobby A. Kindley

Dorothy Lewis
Margie D. Love
Derek K. Miller
Earl L. Moody
Patricia Naraine
Sanmukh Patel
Johnny Richardson
Barbara B. Sweat
Edna S. Walthour
Lewis L. Williamson, Jr.
James D. Wisner, Jr.

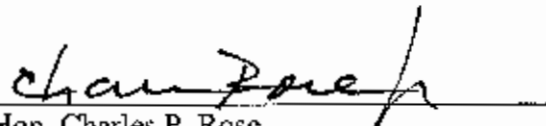
RESPECTFULLY SUBMITTED BY:


CLIFFORD L. WATSON, FOREPERSON

**ORDER FOR FILING AND PUBLICATION OF GRAND JURY
PRESENTMENTS**

The above and foregoing presentments of the Grand Jury for the February Term, 2008, of the Superior Court of Liberty County having been presented to the Court, it is hereby ordered that said presentments shall be filed by the Clerk of Superior Court and published in the legal organ of said county in the manner provided by law for legal advertisements.

So ordered on this 04th day of September 2008



Hon. Charles P. Rose
Judge of Superior Court,
Atlantic Judicial Circuit of Georgia

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