



Lula Lunsford Huff, C.P.A.
Tax Commissioner

Muscogee County Tax Commissioner
Columbus, Georgia 31902-1441

P.O. Box 1441
Tag Office (706) 653-4208
Tax (706) 653-4211
Fax (706) 225-3773

To: Council & Clerk of Council

October 23, 2020

Reference: Refund of Taxes
A0299601 Aircraft

Charles Wiggin
476 Miller Rd
Fortson GA 31808

Taxes Paid for year 2010-2016 \$4,269.08

Law: §OCGA 48-5-380 – Refund of Taxes...

A taxpayer shall be refunded any and all taxes or fees which are determined to have been **erroneously or illegally assessed** and collected.

Citizen Position: The aircraft was located at 476 Miller Road Fortson, GA 31808 not as indicated at 1000 Airport Thruway 1994-2019. Board of Assessors recommended refund.

Tax Commissioner Position: A refund is being requested for years 2010-2016. Board of Assessors did not recommend removal of taxes. It has not been determined that taxes were erroneously or illegally assessed for the years in question. Therefore, the taxpayer's claim for refund is denied.

Sincerely,

Lula Lunsford Huff
Muscogee County Tax Commissioner