

# Request for Waiver of Penalty and/or Interest

Return completed form to: Tax Commissioner's Office or mail to: PO BOX 1441, Columbus GA 31902

Taxpayer's Name or Business Entity & Phone Number: Wiggin, Charles, C

## PROPERTY (PT) TAXES

Parcel #: A0399601 Aircraft  
Address: 476 Miller Road  
Furtson GA 31808

## MOTOR VEHICLE (MV) TAXES

VIN / Tag #: \_\_\_\_\_  
Address: \_\_\_\_\_

Reason(s) for waiver request (Please be specific): Aircraft was erroneously listed as being located at 1000 Airport Twy, from 1994-2019 when in fact the aircraft was located on Mr. Wiggin's property at 476 Miller Road, Furtson GA 31808. Mr. Wiggin appeared before the Board of Tax Assessors on 25 November 2019. Per email received from Ms. Stacey Pollard on 28 Jan 20, the Board voted to recommend the Tax Commissioner's office remove all of the taxes due for the years 1994-2019; however according to the city Attorney legally only the 2017, 2018, and 2019 can be removed. (see attached email). The remaining issue was that Muscogee County had placed a lien on the aircraft for the back taxes and according to the Tax Commissioner the only way the lien could be removed was that all taxes must be paid or waived. Since the Board could only legally waive 3 years, Mr. Wiggin was advised to pay the remaining years, have the lien thus removed and then request a refund by submitting a public agenda application to the Clerk of Council.

Attachments:  YES  NO

Signature: Charles Wiggin

Date: 27 July 2020

### OFFICE USE ONLY

Received by & date: \_\_\_\_\_

Council appearance date: \_\_\_\_\_

Instructions for completing this request and appearance before Council. To prevent further penalty and/or interest, it is recommended that the penalty and/or interest be paid, if waiver is granted it will be refunded.

1. Complete and sign request for waiver.
2. Indicate if request will be in person or by letter.  In Person  By Letter
3. Return request form to Tax Commissioner's Office. Allow 10 workdays for Tax Commissioner to respond.
4. Requests are processed by Tax Commissioner's Office and forwarded to Clerk of Council for scheduling. It is important all requests be forwarded through this office. The Clerk of Council will schedule appearance before City Council, and notify the taxpayer. Clerk of Council phone number is 706-653-4013.

This request will be forwarded to the Clerk of Council for scheduling on City Council's agenda. The request for waiver will be processed in accordance with GA Code 48-5-242. Waivers are approved by City Council on a case-by-case basis.

27 July 2020

Muscogee County Tax Commissioner  
ATTN: Board of Tax Assessors  
PO Box 1441  
Columbus GA 31902-1441

Dear Board of Tax Assessors,

The purpose of the letter is to begin the process of requesting a refund by first submitting a public agenda application to the Clerk of Council per the letter from Stacy Pollard dated February 2020.

Property in question is an aircraft owned by Charles Wiggin (A0299601). Aircraft was erroneously listed as being located at 1000 Airport TWY, from 1994-2019 when in fact the aircraft was located on Mr. Wiggin's property at 476 Miller Road, Fortson Ga 31808.

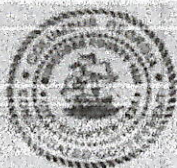
Mr. Wiggin appeared before the Board of Tax Assessors on 25 November 2019. Per email received from Ms. Stacey Pollard on 28 January 2020, the "Board voted to recommend the Tax Commissioner's office remove all of the taxes due for the years 1994-2019; however, according to the city Attorney legally only the 2017, 2018, and 2019 can be removed." (See attached email).

The remaining issue was that Muscogee County had placed a lien on the aircraft for the back taxes and according to the Tax Commissioner the only way the lien could be removed was that all taxes must be paid or waived. Since the Board could only legally waive 3 years, Mr. Wiggin was advised to pay the remaining years, have the lien thus removed and then request a refund by submitting a public agenda application to the Clerk of Council.

Respectfully,

//original signed//

Charles Wiggin  
USN, Retired



# Columbus, Georgia, Board of Assessors

GEORGIA'S FIRST CONSOLIDATED GOVERNMENT

City Services Center  
3115 Brown Way  
Columbus, GA 31906

Meeting Address  
707 East 14th  
Columbus, GA 31902

Customer Service Center  
1000 North 1st Street  
Columbus, GA 31902

### Board Members

Charles Brackley  
Chairman

Patricia Hunter  
Assessor

Tom J. Brown  
Assessor

Paul A. Johnson  
Assessor

James White  
Assessor

Chief Appraiser  
Suzanne Whitehouse

February 24, 2020

WIGGIN CHARLES C  
476 MILLER ROAD  
FORTSON, GA 31808

RE: Personal Property Valuation  
Account # A0299601

Dear Mr. Wiggin:

Pursuant to your request, we have reviewed the valuation of the above personal Property account for the 2017, 2018 & 2019 tax years. This correspondence is forwarded to document the revision and confirmation of the finalized 2017, 2018 & 2019 valuation as approved by the Board of Tax Assessors on February 24, 2020.

The original Fair Market Value was: \$ 20,000

The finalized Fair Market Value will be: \$ 0

40% Assessed Value: \$ 0

In the next few weeks, you should receive a revised tax bill for any prior years. Once the taxes have been paid you may begin the process of requesting a refund by first submitting a public agenda application to the Clerk of Council. The application may be obtained and submitted online <http://mtn.dyn.com:domino9.columbusga.org/APPL/cocpublicagenda.nsf>. If you have any questions regarding the application or the process, please contact the office of the Clerk of Council 706-225-4013.

If you have any questions regarding the valuation on your property, please do not hesitate to contact me.

Sincerely,

Suzanne Pollard

Personal Property Division Manager

706-225-3588

An Equal Opportunity / Affirmative Action Organization

MEMBERS: Georgia Association of Assessors/Clerks, International Association of Assessing Officers

From: Speciale, Ray <Ray.Speciale@aopa.org>  
Subject: FW: [EXTERNAL] Charles Wiggin  
Date: Mar 24, 2020 at 11:17:20 AM  
To: Brent Bracewell <brentbracewell@gmail.com>

It was good talking to you Brent. Please see below (email from county to me from 1/28/20).

And as discussed, I do recommend that you and Mr. Wiggin get a current tax due number from the county. Paying it and getting a refund may be the only way to get the necessary release of lien. I suspect that the county can't do anything with the earlier years because of a statute of limitations issue.

Thanks and I'll standby for any questions...Ray

RAY SPECIALE, Esq., CPA  
AOPA Legal Services Plan  
p: [301.695.2249](tel:301.695.2249) | c: [301.788.2406](tel:301.788.2406) | f: 240.367.9172  
a: 421 Aviation Way, Frederick, MD 21701  
[www.aopa.org/lps](http://www.aopa.org/lps)



AOPA LEGAL SERVICES PLAN

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**From:** Raymond Speciale <[specialelaw@msn.com](mailto:specialelaw@msn.com)>  
**Sent:** Tuesday, March 24, 2020 11:13 AM  
**To:** Speciale, Ray <[Ray.Speciale@aopa.org](mailto:Ray.Speciale@aopa.org)>  
**Subject:** Fw: [EXTERNAL] Charles Wiggin

Raymond C. Speciale, Esq., CPA  
3617 Byron Circle  
Frederick, MD 21704  
301/788-2406  
<http://www.airplanelawfirm.com>

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**From:** Stacy Pollard <[SPollard@columbusga.org](mailto:SPollard@columbusga.org)>  
**Sent:** Tuesday, January 28, 2020 8:28 AM  
**To:** [specialelaw@msn.com](mailto:specialelaw@msn.com) <[specialelaw@msn.com](mailto:specialelaw@msn.com)>  
**Cc:** Suzanne Widenhouse <[Widenhouse.Suzanne@columbusga.org](mailto:Widenhouse.Suzanne@columbusga.org)>

**Subject:** RE: [EXTERNAL] Charles Wiggin

Good Morning Mr. Speciale,

Yesterday the Board of Assessors met to discuss the past due taxes and liens on Charles Wiggins aircraft. After discussion, the Board voted to recommend the Tax Commissioner's office remove all of the taxes due for the years 1994-2019; however, according to the City Attorney legally only the 2017, 2018 and 2019 can be removed.

On Monday February 3, 2020 the Board of Assessors will be presented with a document for them to sign that will remove what they legally are able, which by law is 2017, 2018 and 2019.

Once I have more information on this matter, I will follow up with you.

Sincerely,

Stacy Pollard  
Personal Property Division Manager  
706-225-3588 Direct/706-653-4402 Office

**From:** Suzanne Widenhouse <[Widenhouse.Suzanne@columbusga.org](mailto:Widenhouse.Suzanne@columbusga.org)>  
**Sent:** Monday, January 27, 2020 2:11 PM  
**To:** Stacy Pollard <[SPollard@columbusga.org](mailto:SPollard@columbusga.org)>  
**Subject:** FW: [EXTERNAL] Charles Wiggin

Please respond to Mr. Speciale.

Thank you,

Suzanne

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**From:** Raymond Speciale <[specialelaw@msn.com](mailto:specialelaw@msn.com)>  
**Sent:** Friday, January 24, 2020 4:06 PM  
**To:** Suzanne Widenhouse <[Widenhouse.Suzanne@columbusga.org](mailto:Widenhouse.Suzanne@columbusga.org)>  
**Subject:** [EXTERNAL] Charles Wiggin

Good afternoon Ms. Widenhouse. I've been contacted by Charles Wiggin regarding a property tax appeal he has pending. He informed me you were evaluating his appeal.

His primary concern is the pending sale of his aircraft. That sale can't be made without a disposition in this matter. Apparently, liens have been filed.

Can you please provide an estimate of time before he'll hear from Muscogee County on this appeal?

Thank you,

Raymond C. Speciale, Esq., CPA  
3617 Byron Circle  
Frederick, MD 21704  
301/788-2406  
<http://www.airplanelawfirm.com>

**2019 PROPERTY TAX BILL**  
**LULA LUNSFORD HUFF**  
**Muscogee County Tax Commissioner**

P.O. Box 1441  
 Columbus, GA 31902-1441  
 Phone: (706) 553-4211 Fax: (706) 209-4772  
 Website: [www.muscogee.org/taxation](http://www.muscogee.org/taxation)



**Parcel ID:** A0299601  
**Tax Payer:** WIGGIN CHARLES C  
**Description:** AIRCRAFT  
**Location:** 1000 AIRPORT TWY  
**Account #:** A0299601  
**District:** USD01 - URBAN DIS 1

Building FMV	Land FMV	Total State FMV		Acres	Due Date	Payment Good Thru	Exemptions		
					12/02/2019	12/02/2019			
Empty		State FMV	Net 40% Assessment	Exemption	Taxable Value	Millage Rate	Gross Tax	Sales Tax Rollback	Net Tax
UTILITY OPERATING						.032770	0.00		0.00
SALES TAX ROLLBACK						.015590		0.00	
COPIES ROLLBACK						.000470	0.00		0.00
BOOKS OPERATING						.023321	0.00		0.00
<b>TOTALS</b>						.040971	0.00	0.00	0.00

To qualify for a HOMESITE EXEMPTION, you must own and occupy your personal residence as of January 1, be a U.S. Citizen or legal alien and apply by April 1 of the applicable tax year. You need apply only once for the exemption. Anyone who is 65 or older as of January 1, and files by April 1, meeting certain income requirements may qualify for the over 65 exemption.

Please verify if taxes are paid through an escrow account. If so, do not remit payment, retain bill for your tax records.

The "Payment Good Through" date is for the 2019 tax year indicated above only AND if the first installment is paid on time. If an amount appears in the "Back Taxes" column, a different due date is applicable.

The Board of Tax Assessors (706) 553-4346 determines the property values. If you do not agree with the values, contact the Tax Assessors Office between January 1 and April 1, to effect a possible change before the applicable year.

Current Due	\$0.00
Interest	\$0.00
Penalty	\$0.00
Other Fees	\$0.00
Previous Payments	\$0.00
* Back Taxes	\$4,269.08
<b>TOTAL DUE</b>	<b>\$4,269.08</b>

Muscogee County

JUN 12 2020

TAXES PAID

**2019 PROPERTY TAX BILL**

**LULA LUNSFORD HUFF**  
 Muscogee County Tax Commissioner  
 P.O. Box 1441  
 Columbus, GA 31902-1441

MAKE CHECK OR MONEY ORDER PAYABLE TO:

**Muscogee County Tax Commissioner**



A0299601

**WIGGIN CHARLES C**  
 476 MILLER RD  
 FORTSON GA 31808

Parcel ID	Minimum Due 10/01/2019	Balance Due 12/02/2019
A0299601	\$0.00	\$0.00
Total Due (includes Back Taxes)		Total Paid
\$4,269.08		

Account No: A0299601      Good Through: 12/02/2019  
 Location: 1000 AIRPORT TWY      Printed: 06/10/2020

If your billing address has changed, check the box and indicate the new address below.

**RETURN THIS PORTION WITH PAYMENT**

**LULA LUNSFORD HUFF**

Muscogee County Tax Commissioner  
 P.O. Box 1441  
 Columbus, GA 31902-1441  
 Phone: (706) 653-4211 Fax: (706) 225-3772  
 www.columbusga.org/taxcommissioner



**Parcel ID:** A0299601  
**Tax Payer:** WIGGIN CHARLES C  
**Description:** AIRCRAFT  
**Location:** 1000 AIRPORT TWY  
**Account Number:** A0299601  
**District:** USD01 - URBAN DIS 1

Building Value	Land Value	State Market Value	Acres	Due Date	Payment Good Thru	Exemptions
				06/20	12/02/2019	

Entity	State FMV	Net 40% Assessment	Exemption	Taxable Value	Millage Rate	Gross Tax	Sales Tax Rollback	Net Tax
COUNTY OPERATING					.032770	0.00		0.00
SALES TAX ROLLBACK					-.015590		0.00	
COUNTY BOND					.000470	0.00		0.00
SCHOOL OPERATING					.023321	0.00		0.00
<b>TOTALS</b>						.040971	0.00	0.00

To qualify for a HOMESTEAD EXEMPTION, you must own and occupy your personal residence as of January 1, be a U.S. Citizen or legal alien and apply by April 1 of the applicable tax year. You need apply only once for the exemption. Anyone who is 65 or older as of January 1, and files by April 1, meeting certain income requirements may qualify for the over 65 exemption.

Please verify if taxes are paid through an escrow account. If so, do not remit payment. retain bill for your tax records.

The "Payment Good Through" date is for the 2019 tax year indicated above only AND if the first installment is paid on time. If an amount appears in the "Back Taxes" column, a different due date is applicable.

The Board of Tax Assessors (706) 653-4398 determines the property values. If you do not agree with the values, contact the Tax Assessor's Office between January 1 and April 1, to effect a possible change before the applicable year.

Minimum Due 10/01/2019	\$0.00
Balance Due 12/02/2019	\$0.00
2019 Tax Due	\$0.00
Interest	\$0.00
Penalty	\$0.00
Other Fees	\$0.00
Previous Payments	\$0.00
* Back Taxes	\$4,269.08
<b>TOTAL DUE</b>	<b>\$4,269.08</b>