



**Muscogee County Tax Commissioner**  
Columbus, Georgia 31902-1441

P.O. Box 1441  
Tax (706) 653-4211  
Fax (706) 653-4152

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

To: Council & Clerk of Council

July 9, 2024

Ref.: **Refund of Penalty and/or Interest – Delinquent Real Property Taxes – 2022**

**Real parcel #: 185 022 012**

**Geoffrey & Jennifer Edsell**

1717 Wildwood Ave

Columbus, GA 31906

Total Penalty: \$252.90

Total Interest: \$206.00

**Total Refund Requested: \$458.90**

**Law:** In accordance with O.C.G.A. §48-2-44 (b)(1); O.C.G.A. §48-2-40 & Ordinance Number 22-035 Section 10, Taxes shall become due **October 17** and delinquent on October 18. Taxpayers shall have the option to pay 40% on or before **October 17** and 60% on or before December 1 without penalty. Upon failure to pay 40% by October 17 the total shall become delinquent. Upon payment of 40% by October 17, the remainder shall become delinquent December 2. Interest shall immediately begin to accrue on any delinquent tax; a penalty of 10% of the tax due shall accrue on taxes not paid on or before December 20, 2022, and Fi Fa costs will be added, all as provided by Georgia law.

**Citizen Position:** Citizen placed their payment in the mail; however, the check never cleared their bank.

**Tax Commissioner's Position:** Property tax payment was not received by the due date. Therefore, penalties and interest were applied in accordance with the above law.

This office finds **no evidence of gross or willful neglect or disregard of the law** by this property owner. In accordance with Georgia Code §48-5-242, please forward written direction (approval, denial, or no action) on the above waiver request to the Tax Commissioner.

Sincerely,

Lula Huff  
Tax Commissioner

Cf: Mayor, City Attorney, and City Manager