

# Muscogee County Tax Commissioner



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April 16, 2025

To: Council & Clerk of Council

Ref.: Refund of Penalty and/or Interest – Delinquent Real Property Taxes – 2023 & 2024

**FOUNDATION PROPERTIES, INC.**

4225 UNIVERSITY AVE  
Columbus, GA 31907

Address	Parcel #	Year	Tax	Penalty	Interest	Total Paid
1000 Broadway (The Rankin)	004 017 001	2024	\$79,812.44	<b>\$7,981.25</b>	<b>\$5,919.42</b>	\$93,713.11
3100 Gentian Blvd (Cunnigham Center)	069 022 002T	2023	\$41,104.56	<b>\$1,801.75</b>	<b>\$2,702.61</b>	\$45,609.92
Total Paid			\$120,917.00	<b>\$9,783.00</b>	<b>\$8,622.03</b>	\$139,323.03
			<b>TOTAL Requested Refund: \$18,405.03</b>			

**Law:** In accordance with O.C.G.A. §48-2-44 (b)(I); O.C.G.A. §48-2-40 & Ordinance Numbers 24-043 & 23-039, Taxes shall become due October 1<sup>st</sup> (2024) & October 16<sup>th</sup> (2023). Taxpayers shall have the option to pay 40% on or before October 1<sup>st</sup> (2024) & October 16<sup>th</sup> (2023) and 60% on or before December 2nd without penalty. Upon failure to pay 40% by October 1<sup>st</sup> (2024) & October 16<sup>th</sup> (2023) the total shall become delinquent. Upon payment of 40% by October 1<sup>st</sup> (2024) & October 16<sup>th</sup> (2023), the remainder shall become delinquent December 3rd. 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 20th and Fi Fa costs will be added, all as provided by Georgia law.

**Citizen Position:** Requesting refund of penalty and interest on parcels 004 017 001 & 069 022 002T. Application for tax exemption was not completed, causing taxes to become due.

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

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 refund request to the Tax Commissioner.

Sincerely,

David Britt  
Tax Commissioner  
cc: Mayor, City Manager, City Attorney