

INSOLVENT LIST FACT SHEET

Personal Property Definition:

“Everything that can be owned that is not real estate.” Example: business inventory, boats and watercrafts, aircrafts, and mobile homes. An exemption from all ad valorem taxation is provided if the actual fair market value of the **total** amount of taxable personal property does not exceed \$7,500.00 except motor vehicles, trailers, and mobile homes.

OCGA 48-5-129 provides for Council to place uncollectable personal property taxes on an insolvent list.

Insolvent list:

- 1) Is used to list uncollectable delinquent personal property taxes, either because no property was located, or the statute of limitations has expired.
- 2) Does not void the taxpayer’s obligation to pay the tax.
- 3) Is an acknowledgment that the delinquency may in fact never be collected
- 4) Needs to be removed from the Tax Commissioner’s accountability.
- 5) It is not “written off” as it still remains on the General Execution Docket (GED).

Insolvent List Preparation:

- 1) The listing represents uncollectable delinquent personal property FIFAs.
- 2) Tax Commissioner prepares and maintains a listing identifying the taxpayer, parcel number, tax year and dollar amount due at the time the listing is presented.
- 3) Uncollectable- A diligent search for the owner and property has been made and neither were found.
- 4) The search may include any or all: situs visits, checking telephone directory, motor vehicle files, voter registration records, business licenses, adjoining neighbors and/or relatives, attorneys, Secretary of State files, mortgage holders, locator search engines, etc.
- 5) The amount of research necessary is dependent upon the size of the tax bill.
- 6) The insolvent list of record continues to be housed and monitored should a collection source become available.

The “Certificate of Council of Insolvent Personal Property Accounts” presented to Columbus Council is an acknowledgement under oath that the Muscogee County Tax Commissioner has performed “due diligence” and cannot find the property or asset of the listed defendants on which to levy in order to satisfy the FiFas and therefore has requested the certificate be executed.

Lula Lunsford Huff
Muscogee County Tax Commissioner
12/13/2024

MUSCOGEE COUNTY TAX COMMISSIONER
 CERTIFICATE OF COUNCIL
 INSOLVENT PERSONAL PROPERTY ACCOUNTS

Personal Property (OASIS)* 2005-2009	Base Tax	Penalty	Interest	FIFA	Fees	Total Due
	\$ 4,282,011.36	\$ 409,582.27	\$ 3,219,415.55	\$ 149,502.47	\$ 187,639.50	\$ 8,248,151.15
Personal Property (IAS)* 2010-2016	Base Tax	Penalty	Interest	FIFA	Fees	Total Due
	\$ 1,655,388.31	\$ 160,452.36	\$ 1,469,079.79	\$ 85,727.47	\$ 75,130.00	\$ 3,445,777.93
Mobile Home (OASIS)* 1987-2009	Base Tax	Penalty	Interest	FIFA	Fees	Total Due
	\$ 369,422.00	\$ 34,508.09	\$ 36,734.12	\$ 41,976.01	\$ -	\$ 482,640.22
Mobile Home (IAS)* 2010-2016	Base Tax	Penalty	Interest	FIFA	Fees	Total Due
	\$ 82,033.25	\$ 8,195.46	\$ 69,533.70	\$ 13,219.00	\$ -	\$ 172,981.41
GRAND TOTAL INSOLVENT LIST	Base Tax	Penalty	Interest	FIFA	Fees	Total Due
	\$ 6,388,854.92	\$ 612,738.18	\$ 4,794,763.16	\$ 290,424.95	\$ 262,769.50	\$ 12,349,550.71

*Indicates Personal Property Software System

I swear I have made a diligent search and cannot find the property or assets of the above defendants on which to levy in order to satisfy the FIFA

Date: December 13, 2024



Lula Lunsford Huff
 Muscogee County Tax Commissioner

The City Council voted approval of the list of insolvent properties

Date: _____

 B.H. "Skip" Henderson, Mayor