



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

September 15, 2024

Ref.: **Waiver & Refund of Penalty and/or Interest – Delinquent Real Property Taxes – 2021 & 2022**

	<u>Refund</u>	<u>Waiver</u>
	2021	2022
Real parcel #: 080 003 112 12		
Losonsky Philip & Alana		
4720 Maple Ridge Trl. Unit 12	Penalty: \$242.04	\$473.87
Columbus, GA 31909	Interest: \$418.02	\$926.70
	Total: \$660.06	\$1,400.57

Law: In accordance with O.C.G.A. §48-2-44 (b)(1); O.C.G.A. §48-2-40 & Ordinance Numbers 21-039, Section 10 & 22-035, Section 6, Taxes shall become due October 1 (2021) & October 17 (2022) and delinquent on October 2 (2021) & October 18 (2022). Taxpayers shall have the option to pay 40% on or before October 1 (2021) & October 17 (2022) and 60% on or before December 1 without penalty. Upon failure to pay 40% by October 1 (2021) & October 17 (2022) the total shall become delinquent. Upon payment of 40% by October 1 (2021) & October 17 (2022), the remainder shall become delinquent December 2nd. 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: Per Citizen the 2022 tax bills were not received, possibly due to the mailing address being incorrect. Additionally, the citizen claims significant hardship (death of wife - 4/23/21 and brother/business partner - 8/14/21) and the lingering economic impacts of COVID) as reasons for his failure to timely pay taxes. Taxes were timely paid for forty plus years.

Tax Commissioner’s Position:

Property tax payments for years 2021 and 2022 were 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