



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

December 12, 2024

To: Council & Clerk of Council

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

Parcel #: 5 Parcels*

AARC HOLDINGS LLC

6724 Bridge Way

Columbus, GA 31906

Penalty: \$1,339.50

Interest: \$845.76

Total Refund Requested: \$2,185.26

Law: In accordance with O.C.G.A. §48-2-44 (b)(1); O.C.G.A. §48-2-40 & Ordinance Number 23-039 Section 10, Taxes shall become due **October 16** and delinquent on October 17. Taxpayers shall have the option to pay 40% on or before **October 16** 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 16, 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, 2023; and Fi Fa costs will be added, all as provided by Georgia law.

Citizen Position: Citizen stated due to high inflation, high interest rates, their customers' inability to pay timely rent, tenant evictions and required renovations they were unable to pay their property taxes in a timely manner but have now paid all their taxes.

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

*Attachment: "Attachment A" - Penalties and Interest for each of the 5 parcels
Cf: Mayor, City Attorney, and City Manager

Attachment A

| Parcel ID | Penalty | Interest | Total P & I |
|------------------|--------------------------------|------------------|------------------------|
| 073 022 018 05 | \$ 254.40 | \$ 158.74 | \$ 413.14 |
| 073 022 018 08 | \$ 255.37 | \$ 159.45 | \$ 414.82 |
| 073 022 018 13 | \$ 315.01 | \$ 205.60 | \$ 520.61 |
| 073 022 018 14 | \$ 257.28 | \$ 160.92 | \$ 418.20 |
| 073 022 018 21 | \$ 257.44 | \$ 161.05 | \$ 418.49 |
| | \$ 1,339.50 | \$ 845.76 | \$ 2,185.26 |
| | | | |
| 5 | Total Refund Requested: | | \$ 2,185.26 |