

RESOLUTION
NO. _____

**A RESOLUTION AUTHORIZING THE TAX COMMISSIONER OF
MUSCOGEE COUNTY TO WAIVE PENALTIES AND INTEREST ON CERTAIN TAXES
DUE FOR THE 2022 TAX YEAR.**

WHEREAS, ad valorem tax bills for the 2022 tax year were sent on August 17, 2022; providing that taxes for the 2022 year would be due on October 17, 2022 and taxpayers would have the option to pay in installments before December 1, 2022; and,

WHEREAS, it has been the long-time practice of the Tax Commissioner's Office to send a second notice indicating the remainder shall become due December 1; and,

WHEREAS, in the tax year 2022 there were technical issues which prevented the Tax Commissioner's Office from sending the second notice; and

WHEREAS, Official Code of Georgia Annotated §48-5-380 authorizes the governing authority of each county the authority to order a refund where the tax has been determined to be voluntarily or involuntarily paid by the taxpayer; and,

WHEREAS, pursuant to O.C.G.A. § 48-5-380(e), the local governing authority may delegate the power to the Tax Commissioner to approve refunds where the reason for the claim is based on an obvious clerical error.

**NOW, THEREFORE, THE COUNCIL OF COLUMBUS, GEORGIA HEREBY
RESOLVES AS FOLLOWS:**

- (1) Pursuant to the authority granted by O.C.G.A. §48-5-380(e), this Council finds that failure to send second notices of taxes due on December 1, 2022, was an obvious clerical error warranting a refund of any interest or penalty paid by a taxpayer due to the failure to timely pay the second installment of 2022 ad valorem taxes.
 - (2) This Council hereby grants the Tax Commissioner the limited authority, on its behalf, to refund interest and penalties actually paid on the second installment of ad valorem taxes that was due December 1, 2022; provided that such refund shall only be granted to taxpayers who timely paid their first installment of taxes by October 17, 2022 and who pay all taxes owed for any tax year 2022 or prior and request this refund prior to March 1, 2023.
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Introduced at a regular meeting of the council of Columbus, Georgia, held the 31st day of January, 2023 and adopted at said meeting by the affirmative vote of _____members of said Council.

Councilor Allen voting	_____.
Councilor Barnes voting	_____.
Councilor Cogle voting	_____.
Councilor Crabb voting	_____.
Councilor Davis voting	_____.
Councilor Garrett voting	_____.
Councilor House voting	_____.
Councilor Huff voting	_____.
Councilor Thomas voting	_____.
Councilor Tucker voting	_____.

Sandra T. Davis, Clerk of Council

B.H. "Skip" Henderson, III, Mayor