

## **Ordinance**

**No. \_\_\_\_\_**

An Ordinance amending Ordinance No. 26-032 which provided the establishment of taxing districts, including a county-wide general services district and three (3) urban services districts and three (3) Business Improvement Districts (BID); providing for the levy, assessment, and collection of taxes for Columbus, Georgia within such districts for the year 2026 as provided under the Charter of the Consolidated Government of Columbus, Georgia; providing penalties for violations of the provisions of said ordinance; and for other purposes.

**THE COUNCIL OF COLUMBUS, GEORGIA HEREBY ORDAINS:**

### **SECTION 1.**

SECTION 10 of Ordinance No.26-032 is hereby repealed and replaced with a new SECTION 10 to read as follows:

#### **“SECTION 10.**

The valuation of all property upon which taxes are herein above levied and assessed, and all tax liens, shall date and rank and become fixed as of January 1, 2026.

“Taxes shall become due on December 1 and delinquent if not paid before 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 21, 2026; and Fi Fa costs will be added, all as provided by Georgia law.

Where any person becomes liable for the payment to Columbus, Georgia of a tax on personal property for 2026, and between January 1, 2026 and September 1, 2026, such person is moving or about to move the personal property subject to such tax without the limits of Columbus, Georgia, the tax for said year on said personal property shall immediately become due, and execution shall be issued by the Tax Commissioner and levied by the Tax Commissioner instantler, and said property advertised and sold pursuant to the provisions regarding sales for taxes due said Columbus, Georgia.”

### **SECTION 2.**

The remainder of Ordinance N0. 26-032 shall remain in full force and effect as previously adopted on June 16, 2026.

Introduced at a meeting of the Council of Columbus, Georgia, held on the 14th day of July 2026; introduced a second time at a regular meeting of said Council held on the 28th day of July 2026, and adopted at said meeting by the affirmative vote of \_\_\_\_ members of said Council.

|                    |              |
|--------------------|--------------|
| Councilor Allen    | voting _____ |
| Councilor Anker    | voting _____ |
| Councilor Barnes   | voting _____ |
| Councilor Chambers | voting _____ |
| Councilor Cogle    | voting _____ |
| Councilor Crabb    | voting _____ |
| Councilor Davis    | voting _____ |
| Councilor Garrett  | voting _____ |
| Councilor Huff     | voting _____ |
| Councilor Tucker   | voting _____ |

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Lindsey G. McLemore, Clerk of Council

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B.H. “Skip” Henderson, III, Mayor