



Muscogee County Tax Commissioner
Columbus, Georgia 31902-1441

P.O. Box 1441
Tax (706) 653-4211
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Lula Lunsford Huff, C.P.A.
Tax Commissioner

June 18, 2024

To: Council & Clerk of Council

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

Real parcel #: 4 Parcels*

R. Murray Jones & Camp Conrad LLC

P.O. Box 4677

Columbus, GA 31914

Total Penalty*: \$438.45

Total Interest*: \$179.85

Total Refund Requested*: \$618.30

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 mailed 2 checks, for 4 parcels, on October 10, 2023, in the “outgoing” mail slot, inside the Hamilton Rd. United States Post Office. He realized the checks had not cleared in January 2024 when his bookkeeper balanced the checkbook

Tax Commissioner’s Position: First installment of 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 4 parcels
Cf: Mayor, City Attorney, and City Manager

Attachment A

Parcel ID	Penalty	Interest	Total P & I
008 007 003	\$ 2.56	\$ 0.91	\$ 3.47
008 007 004	\$ 96.85	\$ 39.61	\$ 136.46
008 007 008	\$ 13.07	\$ 4.99	\$ 18.06
008 007 009	\$ 325.97	\$ 134.34	\$ 460.31
	\$ 438.45	\$ 179.85	\$ 618.30

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Total Refund Requested: \$ 618.30