



**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

June 18, 2024

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

**Real parcel #: 25 Parcels\***

**Kenneth Harris & Linken Realty LLC**  
2645 Edgewood Rd  
Columbus, GA 31906

Penalty\*: \$2,580.60

Interest\*: \$699.06

**Total Refund Requested\*: \$3,279.66**

**Law:** In accordance with O.C.G.A §48-5-146 (b) and (c), (b) A check or money order, when authorized, shall be deemed to be payment as of the time it is received by the tax commissioner or tax collector, provided the check or money order is duly paid upon presentation to the drawee. The time of receipt as shown by the records of the tax commissioner or tax collector shall be prima facie correct as to the time of actual receipt. (c) If a check or money order so received is not duly paid, the person on whose account the check or money order was tendered shall remain liable for the payment of the tax or license fee and for all legal penalties and additions to the same extent as if the check or money order had not been tendered. Delay in the presentation of a check or money order for payment shall not remove this liability.

**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 they made “An Honest Mistake”. A stop payment was placed inadvertently on his property tax payments. These checks were included in a series of checks he had previously requested his bank to stop payment.

**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**

<b>Parcel ID</b>	<b>Penalty</b>	<b>Interest</b>	<b>Total P &amp; I</b>
041 029 005	\$ 68.85	\$ 24.04	\$ 92.89
041 029 006	\$ 59.65	\$ 15.11	\$ 74.76
042 007 029	\$ 94.18	\$ 23.86	\$ 118.04
058 009 001	\$ 82.22	\$ 20.82	\$ 103.04
058 010 001	\$ 101.92	\$ 25.82	\$ 127.74
059 011 017	\$ 68.05	\$ 23.76	\$ 91.81
059 013 007	\$ 78.78	\$ 19.96	\$ 98.74
059 013 008	\$ 77.88	\$ 19.73	\$ 97.61
059 013 015	\$ 64.76	\$ 22.61	\$ 87.37
059 026 025	\$ 63.27	\$ 16.03	\$ 79.30
059 032 001	\$ 72.00	\$ 18.24	\$ 90.24
059 034 015	\$ 89.78	\$ 22.75	\$ 112.53
059 035 010	\$ 122.42	\$ 31.02	\$ 153.44
059 035 018	\$ 98.72	\$ 25.01	\$ 123.73
059 039 010	\$ 99.23	\$ 25.14	\$ 124.37
059 044 012	\$ 142.27	\$ 36.04	\$ 178.31
059 044 013	\$ 140.09	\$ 35.49	\$ 175.58
059 046 013	\$ 155.15	\$ 39.31	\$ 194.46
059 056 003	\$ 80.01	\$ 20.27	\$ 100.28
059 060 001	\$ 89.86	\$ 22.76	\$ 112.62
059 064 006	\$ 121.88	\$ 30.88	\$ 152.76
059 068 021	\$ 84.58	\$ 21.42	\$ 106.00
062 049 019	\$ 87.53	\$ 30.56	\$ 118.09
088 029 007	\$ 141.42	\$ 35.83	\$ 177.25
120 004 018	\$ 296.10	\$ 92.60	\$ 388.70
	<b>\$ 2,580.60</b>	<b>\$ 699.06</b>	<b>\$ 3,279.66</b>