



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

To: Council & Clerk of Council

June 18, 2024

Ref.: **Refund of Penalty and/or Interest – Delinquent Real Property Taxes – 2018 & 2022**

Real parcel #: 101 014 092	2018	2022	Refund Requested
Ebonee Bryant	Penalty: \$264.90	\$264.49	
6586 Patriot Dr	Interest: \$669.88	\$209.52	
Columbus, GA 31909	Total: \$934.78	\$474.01	\$1,408.79

Law: In accordance with O.C.G.A. §48-2-44 (b)(1), O.C.G.A. §48-2-40 & Ordinance Numbers 18-34 & 22-035, taxes shall become due **October 15** (2018) and delinquent on October 16 (2018) & **October 17** (2022) and delinquent on October 18 (2022). Taxpayers shall have the option to pay 40% on or before **October 15** (2018) & **October 17** (2022) and 60% on or before December 1 without penalty. Upon failure to pay 40% by the due date, the total shall become delinquent. 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: and Fi Fa costs will be added, all as provided by Georgia law.

Citizen Position: Citizen did not pay 2018 property taxes because she thought they were included in 2017 bankruptcy. She did not pay 2022 taxes because she thought she would be granted a veteran surviving spouse tax exemption on 2022 taxes.

Tax Commissioner’s Position:

2018 Penalty & Interest: Taxes for 2018 accrued after bankruptcy filing and were not covered under the citizen’s bankruptcy filing. Penalty and interest accrued when payment was not received by the due date.

2022 Penalty & Interest: 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

Cf: Mayor, City Attorney, and City Manager