

A RESOLUTION

NO. _____

WHEREAS, the Chief Appraiser for the Muscogee County Board of Tax Assessors has appeared before this Council and presented the results of the 2022 Department of Audits Sales Ratio Study for Muscogee County which showed the assessment ratio in Muscogee County to be 34.27%; and

WHEREAS, she showed that such findings will prevent the public utilities in the County from being assessed at the legal 40% level causing a loss in tax revenue to the Columbus Consolidated Government in the amount of \$370,000 and a loss in tax revenue to the Muscogee County School District of \$540,000; and

WHEREAS, on August 21, 2023, the Board of Tax Assessors met and voted to recommend appeal of the results of this study; and

WHEREAS, the Board of the Muscogee County School District is expected to call a special meeting to authorize participation in the appeal and share equally with the Columbus Consolidated Government in the costs associated with the appeal; and

WHEREAS, the Columbus Council must authorize the appeal on behalf of the City/County government.

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

1. This Council hereby authorize the Chief Appraiser and other officials of the Tax Assessors Office, attorneys representing the Consolidated Government, and the outside expert retained in connection with Item 2 below to take all steps necessary to appeal the 2022 Georgia Department of Audits Sales Ratio Study for Muscogee County in accordance with the steps outlined in the Official Code of Georgia Annotated Section 48-5-274.
2. The Council further authorizes the expenditure of \$2,250 plus travel expenses which is the Columbus Consolidated Government's anticipated share to retain an expert to prepare documentation for the appeal and such other costs as may be necessary should the appeal proceed to arbitration.

Introduced on the Consent Agenda of a Work Session of the Council of Columbus, Georgia held on the 29th day of August, 2023 and adopted at said meeting by the affirmative vote of _ _ members of Council.

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

Sandra T. Davis,
Clerk of Council

B.H. "Skip" Henderson, III
Mayor