

Muscogee County Tax Commissioner



MUSCOGEE COUNTY
TAX COMMISSIONER

David A. Britt II, MBA, MPA
3111 Citizens Way
Columbus, GA 31901
taxcommissioner@columbusga.org

Motor Vehicle
Phone: (706) 653 - 4208
Fax: (706) 225 - 3772
Property Tax
Phone: (706) 653 - 4211
Fax: (706) 225 - 3773

March 18, 2026

To: Council & Clerk of Council

Re: Waiver of Tax, Penalty & Interest – Delinquent Real Property Taxes – 2023, 2024 and 2025

COLUMBUS BOTANICAL GARDENS INC.

3603 WEEMS RD, COLUMBUS GA 31909

Address	Parcel #	Year	Tax	Penalty	Interest	Balance
3605 WEEMS RD	072 016 015	2025	\$ 9,548.87	\$ 954.89	\$ 589.64	\$ 11,093.40
3605 WEEMS RD	072 016 015	2024	\$ 9,548.87	\$ 1,019.89	\$ 1,909.78	\$ 12,478.54
3605 WEEMS RD	072 016 015	2023	\$ 9,608.88	\$ 961.89	\$ 2,499.51	\$ 13,070.28
Total Due			\$ 28,706.62	\$ 2,936.67	\$ 4,998.93	\$ 36,642.22

TOTAL Requested Waiver (Penalty & Interest): \$ 7,935.60

Law: In accordance with O.C.G.A. §48-2-44 (b)(1); O.C.G.A. §48-2-40 & Ordinance Numbers 23-039 (Section 10), 24-043 & 25-037 (Section 6), taxes shall become due October 16th, October 1st and October 1st and delinquent on October 17th, October 2nd and October 2nd respectively. Taxpayers shall have the option to pay 40% on or before the October due date and 60% on or before December 2nd (3rd in 2024) without penalty. Upon failure to pay 40% by the October due date, the total shall become delinquent. Upon payment of 40% by the October due date, the remainder shall become delinquent December 2nd (3rd in 2024). 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 20th and Fi Fa costs will be added, all as provided by Georgia law.

Citizen Position: Requesting waiver of tax, penalty and interest. Prior Botanical Garden leadership failed to apply for tax exempt status in 2023, 2024, and 2025, causing taxes to be due. Taxes were not paid, resulting in penalties and interest. Citizen would like to apply for tax exempt status now but cannot because taxes are unpaid.

Tax Commissioner's Position: The property was not tax exempt for tax years 2023-2025. Accordingly, tax bills were mailed to the address of record. Property tax payments were not received by the due date. Therefore, penalties and interest were applied in accordance with the above laws and ordinances. Please note that OCGA §48-5-242 only applies to the waiver of penalty and/or interest. OCGA §48-5-242 does not include an allowance for the waiver of taxes. Additionally, OCGA §48-5-380 applies to refund of taxes that have been erroneously or illegally assessed or overpaid when taxes have been paid in full. (See BOA Response to Request to Waive Taxes.) Columbus Botanical Gardens' property taxes were not illegally or erroneously assessed or collected and have not been paid.

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,

David A Britt II, MBA, MPA
Muscogee County Tax Commissioner

BOA Response to Request to Waive Taxes

A public charity filing for a property tax exemption under O.C.G.A. § 48-5-41 must have the property in good standing, meaning all ad valorem taxes must be paid at the time of application to avoid penalties, even if an exemption is pending.

Requirements Regarding Taxes and Standing

- **Payment Requirement:** All taxes, including back taxes, must be paid at the time of application. If a tax bill is received while an exemption application is pending, the organization should pay the bill to avoid penalties. If the exemption is subsequently approved, a refund for paid taxes will be issued.
- **Active Use Requirement:** The property must be in active use for charitable purposes as of January 1 of the tax year. Under recent rulings, property under construction or renovation may not qualify for the exemption until it is fully operational for charitable use.
- **Application Deadline:** Applications for exemption must be received between January 1 and April 1 of the year for which the exemption is sought.
- **Income Restrictions:** The property cannot be used to produce private or corporate profit. Any income generated from the property must be used exclusively for the charitable institution's operation.

Essential Documentation for Filing

To establish standing, the Board of Tax Assessors requires:

- IRS 501(c)(3) Determination Letter.
- Articles of Incorporation/Charter.
- Proof of Property Ownership.
- Evidence of Use: Evidence that the property is used exclusively for charitable purposes.

Consequences of Non-Compliance

If an organization fails to pay taxes on time while waiting for an exemption ruling, they may be liable for interest and penalties. Furthermore, if a property was previously taxable and taxes were not paid, that liability does not vanish upon transfer to a new charitable owner, and could affect the new owner from being granted tax exemptions that they would otherwise be eligible for.

County governing authorities generally lack the authority to waive taxes once an exemption is denied by the Board of Assessors, as property tax exemptions are strictly governed by

state law and constitutional requirements. Once an exemption application is denied or fails, the tax is legally due, and there is no authority to waive it.

Tax Waivers:

- **Failed Application = Waiver:** If a taxpayer fails to file a timely application, or if the Board of Tax Assessors determines it to be invalid, the statute specifically states this constitutes a "waiver of the exemption" by the taxpayer.
- **Exemption Denied:** If an exemption is denied by the Board of Assessors, the taxpayer's legal recourse is to appeal to the county board of equalization, an arbitrator, or a hearing officer within 45 days, rather than seeking a waiver from the county governing authority.
- **No General Waiver Authority:** County authorities cannot simply waive taxes on a case-by-case basis if an exemption is denied. The Board of Tax Assessors oversees exemption eligibility, and once denied, the process moves to appeal, not administrative waiver.
- **Uniformity Clause Violations:** Tax exemptions or waivers granted by counties that are not authorized by the state constitution or legislature violate the uniformity requirement, which mandates that property tax assessments must be uniform. If a county taxing authority waives taxes without legal authority, they are infringing upon the state's uniform taxing scheme.

Summary

Strict Adherence to Law: Georgia courts, based on the principle of uniform taxation, require strict compliance with exemption eligibility (e.g., OCGA § 48-5-41 regarding public property/charity).

Assessment Approval: Taxable property must be assessed based on its fair market value and approved by the Revenue Commissioner; a county cannot arbitrarily waive or reduce this assessed value.

The correct process for a denied exemption is to appeal the denial through the established, legally prescribed assessment appeal process, rather than requesting a waiver.

Requesting a waiver or refund of taxes under O.C.G.A. § 48-5-380 applies to situations where property taxes have been **erroneously or illegally assessed, or overpaid**, rather than cases where a taxpayer simply cannot afford to pay. Under this statute, taxes must be **paid in full** before a refund request can be filed.

Applicable Case Law

Committee for Better Government v Black et al: Timely filing of applications, no authority to change due dates

Blevins v. Dade County Board of Tax Assessors: Prohibition on Retroactive Waivers: Boards of tax assessors are tasked with valuing property rather than waiving taxes, and allowing them to retroactively "waive" or decrease assessments, without specific legal authority, can be seen as an arbitrary act that breaks uniformity

Cherokee Brick & Tile Co. v. Redwine: The exemption from taxation must be strictly construed.

Athens City Water-works Co. v. City of Athens: Taxation is the rule and exemption the exception; and, under the constitution of this state, no property except that specifically mentioned can be exempted from taxation.

Brenau Association v. Harbison: The grant of an exemption from taxation rests upon the theory that such exemption will benefit the body of the people, and not upon any idea of lessening the burdens of the individual owners of property.

Request for Waiver of Penalty and/or Interest

Return completed form to **Tax Commissioner's Office** or mail to PO BOX 1441, Columbus GA 31902

Taxpayer's Name or Business Entity & Phone Number: Columbus Botanical Garden - 248-421-8514

PROPERTY (PT) TAXES

Parcel #: 072 016 015
Address: 3605 Weem Rd

MOTOR VEHICLE (MV) TAXES

VIN / Tag #: _____
Address: _____

Reason(s) for waiver request (Please be specific):

The Columbus Botanical Garden is appealing a property tax charge related to a five-acre parcel gifted to the Garden in December 2022, which serves as an undeveloped natural buffer preserved for public benefit. As a 501(c)(3) nonprofit organization, the Garden would not owe property taxes on this land if not for a clerical oversight under prior leadership, who failed to submit the required nonprofit exemption following the gift. This administrative error resulted in assessed taxes, interest, and penalties for 2023, 2024, and 2025. Since January 2025, new leadership has worked to correct this issue by submitting the exemption, which was denied due to the outstanding balance. Resolving this matter would allow the Garden to continue focusing its limited resources on serving the community through environmental education, youth programs, volunteer engagement, and fresh-food donations. The Garden respectfully asks for the City's support in addressing this issue in a way that reflects our shared commitment to community benefit and stewardship of public-serving spaces.

Attachments: YES NO
Signature: [Signature]
Date: 12/11/2026

OFFICE USE ONLY
Received by & date: _____
Council appearance date: _____

Instructions for completing this request and appearance before Council. To prevent further penalty and/or interest, it is recommended that the penalty and/or interest be paid, if waiver is granted it will be refunded.

1. Complete and sign request for waiver.
2. Indicate if request will be in person or by letter. In Person By Letter
3. Return request form to Tax Commissioner's Office. Allow 10 workdays for Tax Commissioner to respond.
4. Requests are processed by Tax Commissioner's Office and forwarded to Clerk of Council for scheduling. It is important all requests be forwarded through this office. The Clerk of Council will schedule appearance before City Council, and notify the taxpayer. Clerk of Council phone number is 706-653-4013.

This request will be forwarded to the Clerk of Council for scheduling on City Council's agenda. The request for waiver will be processed in accordance with GA Code 48-5-242. Waivers are approved by City Council on a case-by-case basis.