



Lula Lunsford Huff, C.P.A.
Tax Commissioner

Muscogee County Tax Commissioner
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**Response to Council Inquiry Tuesday, January 24, 2023 5:30 pm, Council Chambers
(Property Tax)**

Inquiry: Why were taxpayers not sent a 2nd notice for payment of taxes due 12/1/22.

Response: The Tax Commissioner's Office (TC) relies on Tyler an outside software vendor to calculate and process property tax bills in a timely fashion. A routine software update created an unforeseen system migration issue during a critical period of the property tax billing and collection season. The migration issue affected 35% of the property parcels resulting in delayed posting of tax payments. The delayed posting hindered the ability to produce bills with the correct amount due. Once the migration issue was addressed, there was insufficient time, to (1.) print the 2nd notice for payment and (2.) account for postal service delivery time, for taxpayers to receive notice prior to the December 1st due date.



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Response to Council Inquiry Tuesday, January 24, 2023 5:30 pm Council Chambers
(External Auditors)

Inquiry: Why was FY22 financial data not reported timely to the external auditors?

Response:

A: Limited access to skilled labor.

- The Tax Commissioner's (TC) delay in submitting financial data is directly related to challenges in securing skilled labor. It is difficult to find individuals with the needed skillset for the pay grade offered.
- In 2016, the office faced the departure of 3 key personnel including the accountant.
- The COVID-19 pandemic exacerbated the inherent recruiting challenges.
- Within the last year, the accountant position has been filled (3) times. Most recently 9/26/2022.

B: Insufficient employees.

Consolidated Government	2022		2014		2002*	
	Population	EE's	Population	EE's	Population	EE's
Columbus	212,408	30	190,000	30	186,505	32
Macon	157,346	48	154,903	41	97,073	43
Augusta	202,081	54	200,000	49	199,048	37
Savannah	294,815	63+		63+	289,430	63

Macon-Bibb County 2002 cost study of Tax Commissioner's operations in seven comparable counties in Georgia

- This comparison shows the magnitude of labor required to run an office of comparable population size. The TC needs **additional** people with a **higher skillset**.

- Additional responsibilities required include but are not limited to:
 - TAD and BID management (collection and distribution)
 - Processing titles
 - TAVT collections
 - Operating GRATIS and DRIVES, motor vehicle softwares, simultaneously
 - In house programming for property tax software
 - Providing custom reports to agencies via property tax software
- In-person customers are top priority. Closely followed by depositing and disbursing funds to the State, City, and MCSD. A high level of coordination is required to ensure integrity, accuracy, timeliness and adherence internally. This system is disrupted and delayed when key personnel are pulled to assist in-person customers during high volume periods.

Continuous Improvement:

- Accounting software is being upgraded
- Working with financial institutions to increase efficiencies
- Working with Tyler Technologies to provide user-friendly reports and training support
- Budgeting in FYE 2024 an analyst with accounting and IT strengths