

**AN ORDINANCE**  
**NO. \_\_\_\_\_**

An Ordinance providing for the levy, assessment, and collection of taxes for the public school system of Columbus, Georgia; and for other purposes.

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THE COUNCIL OF COLUMBUS, GEORGIA HEREBY ORDAINS:

SECTION 1.

There is hereby levied and shall be collected on all real estate and personal property, tangible or intangible, in Columbus, Georgia, on the 1st day of January, 2021, a tax of 23.321 mills on each dollar of valuation of such property for current operation of schools. This rate has been set and certified by the Muscogee County Board of Education for FY 2022.

SECTION 2.

As to all funds from taxes on intangible property paid to Columbus, Georgia, by the State of Georgia, the division of said total millage for each particular purpose shall be the same as levied for Urban Services District #1 and the General Services District, under separate ordinance, and for schools under Section 1 of this Ordinance.

SECTION 3.

Claims for exemption from taxation by Columbus, Georgia for the year 2021 on personal property shall be controlled by applicable state law.

SECTION 4.

Returns of tangible property, including description of real estate, shall be made on oath to the Tax Commissioner between the 1st day of January, 2021, and the 1st day of April, 2021, and in default of such return, the property shall be assessed by the Tax Assessor. Should any person, firm or corporation fail to make returns of property for taxation as required by this Ordinance, the Tax Commissioner shall use the value as shown on the prior year's return. A failure to pay the tax on said property at the returned or assessed value shall subject such property to the same liability and sale as other like property regularly assessed or returned where the same was in Columbus, Georgia, on January 1, 2021.

## SECTION 5.

It shall be the duty of the Tax Commissioner carefully to scrutinize each return and to see that no real estate is returned at a value less than fixed by the Board of Tax Assessors and that all personal property embraced in the return is fixed at its true market value. Review of any return shall be made in accordance with the provisions of the Columbus Charter and applicable state law. If in any case the Board of Tax Assessors of Columbus, Georgia, is not satisfied with the accuracy of the tax returns herein provided for, Columbus, Georgia, through its officers, agents, employees, or representatives, may inspect the books of the business for which the returns are made. The Board of Tax Assessors shall have the right to inspect the books or records for the business of which the return was made in Columbus, Georgia, and upon demand of the Board of Tax Assessors such books or records shall be submitted for inspection by the representative of Columbus, Georgia, within 30 days. ALL TAX RETURNS ACCEPTED SUBJECT TO AUDIT.

Whenever any persons are called in to arbitrate and fix the value of any personal property embraced in the return of any taxpayer, such persons shall take an oath, before some officer of the State authorized to administer oaths, to do justice between Columbus, Georgia, and the taxpayer touching the true assessment of the property embraced in the return.

The Board of Tax Assessors shall have mailed notices of assessment in accordance with O.C.G.A. § 48-5-306 and shall present the books to the Tax Commissioner for examination and approval. The Tax Commissioner shall forward the books to the State Revenue Commissioner for examination and approval.

## SECTION 6.

The valuation of all property upon which taxes are herein above levied and assessed, and all tax liens, shall date and rank and become fixed as of January 1, 2021.

Taxes shall become due October 1, and delinquent October 2, but the Taxpayer shall have the option to pay 40% of the total due on or before October 1 and 60% of the total due on or before December 1 without penalty. Upon failure to pay 40% by October 1, the total shall become delinquent. Upon payment of 40% by October 1, the remainder shall become due on December 1 and delinquent if not paid before December 2nd. 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, 2021; and Fi Fa costs will be added, all as provided by Georgia law.

Where any person becomes liable for the payment to Columbus, Georgia, of a tax on personal property for 2021, and between January 1, 2021, and September 1, 2021, such person is moving or about to move the personal property subject to such tax without the limits of Columbus, Georgia, the tax for said year on said personal property shall immediately become due, and execution shall be issued by the Tax Commissioner and levied by the Tax Commissioner instanter, and said property advertised and sold pursuant to the provisions regarding sales for taxes due said Columbus, Georgia.

SECTION 7.

All ordinances or parts of ordinances in conflict with this ordinance are hereby repealed.

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Introduced at a meeting of the Council of Columbus, Georgia, held on the 15<sup>th</sup> day of June, 2021; introduced a second time at a regular meeting of said Council held on the 22nd day of June, 2021, and adopted at said meeting by the affirmative vote of \_\_\_\_\_ members of said Council.

Councilor Allen	voting	_____
Councilor Barnes	voting	_____
Councilor Crabb	voting	_____
Councilor Davis	voting	_____
Councilor Garrett	voting	_____
Councilor House	voting	_____
Councilor Huff	voting	_____
Councilor Thomas	voting	_____
Councilor Tucker	voting	_____
Councilor Woodson	voting	_____

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Sandra T. Davis  
Clerk of Council

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B.H. "Skip" Henderson, III  
Mayor