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Columbus Board of Tax Assessors v. Medical Center Hospital Authority

Supreme Court of Georgia - October 16, 2017 - S.E.2d - 2017 WL 4582405

Hospital authority brought declaratory judgment action against board of tax assessors, city, and county tax commissioner, seeking declaration that its leasehold interest in a continuing care retirement facility was public property exempt from ad valorem taxation.

The Superior Court granted summary judgment in favor of authority. Tax board appealed. The Court of Appeals affirmed. Tax board petitioned for writ of certiorari, which was granted.

The Supreme Court of Georgia held that bond validation proceedings did not conclusively render hospital authority's leasehold interest public property exempt from taxation.

Fact that bonds used to finance construction on property were validated as having a public purpose did not conclusively render hospital authority's leasehold interest in a continuing care retirement facility public property exempt from ad valorem taxation. Question of whether a hospital authority's property interest qualified for ad valorem tax exemption as "public property" was a separate and distinct question from the issues presented in a bond validation proceeding.

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