

# **Bond Case Briefs**

*Municipal Finance Law Since 1971*

---

## **TAX - GEORGIA**

### **Fulton County Bd. of Tax Assessors v. Piedmont Park Conservancy**

**Court of Appeals of Georgia - July 16, 2015 - S.E.2d - 2015 WL 4314595**

Charitable corporation appealed county board of tax assessor's denial of its charitable tax exemption as to its building in park owned by the corporation but occupied in part by lessees operating two restaurants. The trial court granted the corporation a tax exemption as to those portions of the building not occupied by the restaurants. Board appealed.

The Court of Appeals held that corporation was entitled to a proportional ad valorem tax exemption.

Charitable corporation was entitled to a proportional ad valorem tax exemption as to portions of its building not occupied by income producing restaurant tenants, where its building remained devoted entirely to its mission of furthering recreational and educational activities in park, its activities continued to be undertaken for the benefit of the public, and the organization's use of income generated at the property was used in furtherance of its religious, educational, and charitable purposes.