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Columbus, Georgia, Bd. of Tax Assessors v. Medical Center Hosp. Authority

Court of Appeals of Georgia - March 22, 2016 - S.E.2d - 2016 WL 1102625

Hospital authority and city tax board appealed county board of equalization decision finding one of eight parcels exempt from ad valorem taxes. The Superior Court entered summary judgment that all eight parcels were exempt public property. Board appealed.

The Court of Appeals held that:

- Authority parcels that contained parking lots and walking trails, but generated no income, were "public property" exempt from taxes, and
- Parcel purchased by authority with non-profit hospital and for-profit clinic was exempt from taxes.

Hospital authority parcels that contained parking lots and walking trails, but generated no income, were "public property" exempt from ad valorem property taxes. Even if the authority could not justify use as a free benefit to patients, the parking lots furthered hospital function by providing free parking for doctors patients, visitors, and employees, and walking trails in wooded lot on hospital grounds were available to patients, visitors, and employees.

Parcel purchased by hospital authority with non-profit hospital and for-profit clinic in separate buildings was exempt from ad valorem property taxes, where clinic square footage was less than half that of the hospital's square footage.

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