

Bond Case Briefs

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Columbus, Georgia Board of Tax Assessors v. Medical Center Hospital Authority

Court of Appeals of Georgia - July 7, 2016 - S.E.2d - 2016 WL 3654495

Hospital authority filed action against board of tax assessors, city, and county tax commissioner, seeking a 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 for the authority. Tax board appealed.

The Court of Appeals held that hospital authority's leasehold interest was public property exempt from ad valorem taxation.

Hospital authority's leasehold interest in a continuing care retirement facility was public property exempt from ad valorem taxation. Revenue bond validation proceedings had conclusively established that the retirement facility furthered a legitimate function of the hospital authority.

Under state constitution, a judgment in a revenue bond validation proceeding is conclusive as to all questions which could and should have been asserted and adjudicated during the bond validation proceedings.