

House Bill 852

By: Representative Glanton of the 75<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Code Section 6-3-21 of the Official Code of Georgia Annotated, relating to lands  
2 acquired, owned, leased, controlled, or occupied by local governments deemed for public  
3 purposes and effect on ad valorem taxation, so as to revise the taxability of certain publicly  
4 held lands; to provide for related matters; to provide for an effective date; to repeal  
5 conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Code Section 6-3-21 of the Official Code of Georgia Annotated, relating to lands acquired,  
9 owned, leased, controlled, or occupied by local governments deemed for public purposes and  
10 effect on ad valorem taxation, is amended as follows:

11 "6-3-21.

12 Any lands or facilities located on such lands acquired, owned, leased, controlled, or  
13 occupied by counties, municipalities, or other political subdivisions for the purpose or  
14 purposes enumerated in Code Section 6-3-20 shall be and are declared to be acquired,  
15 owned, leased, controlled, or occupied for public, governmental, and municipal purposes;  
16 provided, however, that ~~with respect to facilities located on such lands, which lands a~~  
17 political subdivision's lands or facilities located on such lands that are located outside of  
18 the territorial limits of the political subdivision ~~that leases such lands and which are leased~~  
19 ~~to, controlled, or occupied by private parties, the interests created in such private parties,~~  
20 ~~for the purpose of ad valorem taxation only,~~ are declared not to be used for public,  
21 governmental, or municipal purposes and ~~said resulting interests, so long as the interests~~  
22 ~~create an estate in land,~~ are subject to ad valorem taxation; ~~provided, further, that the~~  
23 ~~underlying fee interest in such property which remains vested in the county, municipality,~~  
24 ~~or other political subdivision shall be deemed to be used for public, governmental, and~~  
25 ~~municipal purposes. Provided, further, that a~~ The municipality's interest in lands ~~and the~~  
26 or facilities located thereon on such lands located inside the territorial limits of a

27 municipality which are owned by that municipality for the purposes enumerated in Code  
28 Section 6-3-20, are declared to be used for public, governmental, or municipal purposes  
29 and are not subject to ad valorem taxation."

30 **SECTION 2.**

31 This Act shall become effective upon its approval by the Governor or upon its becoming law  
32 without such approval.

33 **SECTION 3.**

34 All laws and parts of laws in conflict with this Act are repealed.