

House Bill 399 (AS PASSED HOUSE AND SENATE)

By: Representatives Knight of the 130<sup>th</sup>, Hamilton of the 24<sup>th</sup>, Stephens of the 165<sup>th</sup>, Kaiser of the 59<sup>th</sup>, Stephens of the 164<sup>th</sup>, and others

A BILL TO BE ENTITLED  
AN ACT

1 To amend Article 2 of Chapter 3 of Title 6 of the Official Code of Georgia Annotated,  
2 relating to powers of local governments as to air facilities, so as to clarify which type of  
3 interests in real property may be subject to ad valorem taxation; to provide for related  
4 matters; to provide for an effective date; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 SECTION 1.

7 Article 2 of Chapter 3 of Title 6 of the Official Code of Georgia Annotated, relating to  
8 powers of local governments as to air facilities, is amended by revising Code Section 6-3-21,  
9 relating to lands acquired, owned, leased, controlled, or occupied by local governments  
10 deemed for public purposes, as follows:

11 "6-3-21.

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

27 Section 6-3-20, are declared to be used for public, governmental, or municipal purposes  
28 and are not subject to ad valorem taxation."

29 **SECTION 2.**

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

32 **SECTION 3.**

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