In the Supreme Court of Georgia

Decided: November 8, 2010

S10G0448. NUCI PHILLIPS MEMORIAL FOUNDATION, INC. v. ATHENS-CLARKE COUNTY BOARD OF TAX ASSESSORS

CARLEY, Presiding Justice.

Linda Phillips established the Nuci Phillips Memorial Foundation, Inc. in honor of her son, Nuci Phillips, a talented young musician who suffered from depression, which ultimately led to his suicide while he was a student at the University of Georgia. The Foundation owns and operates a facility called Nuci's Space, which provides a healthy, safe place for the Athens community where musicians and others may come to seek help for anxiety, depression or other emotional disorders. The Foundation applied for an exemption from ad valorem taxation for the property on which its facility is located, and the exemption was granted by the Athens-Clarke County Board of Equalization. The Athens-Clarke County Board of Tax Assessors (Board) challenged the grant

of exemption in the trial court, which affirmed the exemption. The Board appealed from the trial court's ruling to the Court of Appeals, which reversed in Athens-Clarke County Bd. of Tax Assessors v. Nuci Phillips Memorial Foundation, 300 Ga. App. 754 (686 SE2d 371) (2009). The Court of Appeals found that since the Foundation rents out rehearsal space as well as space for private birthday parties and wedding receptions, then the Foundation does not use its property exclusively in furtherance of its charitable pursuits as required by OCGA § 48-5-41 (d) (2) in order to qualify for an exemption from ad valorem taxation. Athens-Clarke County Bd. of Tax Assessors v. Nuci Phillips Memorial Foundation, supra at 755. We granted certiorari to consider whether the Court of Appeals erred in applying OCGA § 48-5-41 (d) (2).

1. "[W]hen we are interpreting a statute, we must presume that the General Assembly had full knowledge of the existing state of the law and enacted the statute with reference to it. [Cits.]" Chase v. State, 285 Ga. 693, 695 (2) (681 SE2d 116) (2009). Furthermore, when construing statutes, "'their meaning and effect is to be determined in connection, not only with the common law and the constitution, but also with reference to other statutes and the decisions of the courts.' [Cit.]" Chase v. State, 285 Ga. 693, 695-696 (2) (681

SE2d 116) (2009). Therefore, in order to discern the meaning and effect of the 2006 and 2007 amendments to OCGA § 48-5-41, we must look to the history of the statute and the decisions of the courts that have interpreted it.

The General Assembly, pursuant to the Georgia Constitution of 1877, exempted from ad valorem taxation the property of "all institutions of purely public charity . . . provided, the . . . property so exempted be not used for purposes of private or corporate profit or income." (Emphasis in original.) Ga. L. 1878-79, pp. 32, 33, § 1. Thereafter, the decisions of this Court construed the statute as disallowing the use of exempted property from any type of private or corporate income-producing activity, whether the activity was charitable or non-charitable. Mundy v. Van Hoose, 104 Ga. 292, 299 (30 SE 783) (1898) (superseded by statute as stated in Elder v. Henrietta Egleston Hosp. for Children, 205 Ga. 489, 492 (53 SE2d 751) (1949)).

After passage of the Georgia Constitution of 1945, the General Assembly amended the above-quoted statute to allow exempt institutions to raise income as long as "any income from such property is used exclusively for religious, educational and charitable purposes, or . . . for the purpose of maintaining and operating such institution. . . ." Ga. L. 1946, pp. 12, 13, § 1 (a). In York Rite

Bodies of Freemasonry of Savannah v. Bd. of Equalization of Chatham County, 261 Ga. 558 (2) (408 SE2d 699) (1991), this Court summarized the requirements for an institution to qualify as a "purely public charity" for an ad valorem tax exemption under the exemption statutes from 1946 to the pre-2006 exemption statute, OCGA § 48-5-41. "First, the owner must be an institution devoted entirely to charitable pursuits; second, the charitable pursuits of the owner must be for the benefit of the public; and third, the use of the property must be exclusively devoted to those charitable pursuits." York Rite Bodies of Freemasonry of Savannah v. Bd. of Equalization of Chatham County, supra. Under the exemption statutes from 1946 to 2006, those institutions that qualified as purely public charities were allowed to use their property to produce income as long as the primary purpose of the property was not to secure income, the income-producing activity was consistent with its charitable activities, and the income was used exclusively for the institution's charitable purposes. Former OCGA § 48-5-41 (a) (4), (c), (d). As long as these three income rules were satisfied, then a charitable organization that raised income would be considered as using its property "exclusively" for its charitable purposes and thus remain a purely public charity. See Fulton County Bd. of Tax Assessors v. Visiting

Nurse Health System of Metropolitan Atlanta, 256 Ga. App. 475, 477 (2) (b) (568 SE2d 798) (2002); Chatham County Bd. of Tax Assessors v. Southside Communities Fire Protection, 217 Ga. App. 361, 364-365 (457 SE2d 267) (1995). Compare Rabun Gap-Nacoochee School v. Thomas, 228 Ga. 231, 235, 241 (1) (a, e), 245-246 (2) (c) (184 SE2d 824) (1971); Cobb County Bd. of Tax Assessors v. Marietta Educational Garden Ctr., 239 Ga. App. 740, 741, 745 (2) (521 SE2d 892) (2000).

In response to a referendum approved in November 2006, the General Assembly amended OCGA § 48-5-41 to add subsection (d) (2), which, according to its terms, applied only to institutions that qualify as "purely public charities" pursuant to OCGA § 48-5-41 (a) (4), and provided that

> real estate or buildings which are owned by a charitable institution that is exempt from taxation under Section 501 (c) (3) of the federal Internal Revenue Code and used by such charitable institution for the charitable purposes of such charitable institution may be used for the purpose of securing income so long as such income is used exclusively for the operation of that charitable institution.

Ga. L. 2006, pp. 376, 377, § 1. However, not long after this amendment was passed, the legislature further amended OCGA § 48-5-41 (d) (2) to state that

> a building which is owned by a charitable institution that is otherwise qualified as a purely public charity and that is exempt

> from taxation under Section 501 (c) (3) of the federal Internal Revenue Code and which building is used by such charitable institution exclusively for the charitable purposes of such charitable institution, and not more than 15 acres of land on which such building is located, may be used for the purpose of securing income so long as such income is used exclusively for the operation of that charitable institution.

Ga. Laws 2007, p. 341, § 1.

According to the Board and the dissent, the amendments to OCGA § 48-5-41 (d) (2) in 2006 and 2007, more than 15 years after this Court's decision in York Rite, did not alter the requirements for exemption of an institution that has qualified as a "purely public charity" under OCGA § 48-5-41 (a) (4) but also uses its property to produce income. However, this interpretation would render the amendments completely meaningless and would contravene the intent of the legislature and contradict basic principles of statutory construction. "All statutes are presumed to be enacted by the legislature with full knowledge of the existing condition of the law and with reference to it.' [Cit.]" Inland Paperboard & Packaging v. Ga. Dept. of Revenue, 274 Ga. App. 101, 104 (616 SE2d 873) (2005). Furthermore, "when a statute is amended, '"(f)rom the addition of words it may be presumed that the legislature intended some change in the

existing law."' [Cit.]" Board of Assessors of Jefferson County v. McCoy Grain Exchange, 234 Ga. App. 98, 100 (505 SE2d 832) (1998).

As a result of the added language in OCGA § 48-5-41 (d) (2), the only changes to the qualifications for exemption status for a charitable institution are that it must be designated a Section 501 (c) (3) organization under federal law, and any building and not more than 15 acres of land owned by the institution may now be used "for the purpose of securing income so long as such income is used exclusively for the operation of that charitable institution." Following the principles of statutory interpretation set out above, we must presume that the General Assembly had full knowledge that statutory law and case law has, for over sixty years, allowed charitable institutions to use their property to raise income as long as that income was raised by acts consistent with the charitable purpose of the institution and used exclusively for those charitable pursuits. See Roberts v. Ravenwood Church of Wicca, 249 Ga. 348, 353-354 (292 SE2d 657) (1982); Church of God of the Union Assembly v. City of Dalton, 216 Ga. 659, 662 (119 SE2d 11) (1961); Peachtree on Peachtree Inn v. Camp, 120 Ga. App. 403, 410-11 (170 SE2d 709) (1969); Central Bd. on Care of Jewish Aged v. Henson, 120 Ga. App. 627, 630 (1) (171 SE2d 747) (1969). Furthermore, we

must assume that by adding new language to the statute, the General Assembly intended to broaden the ability of charitable institutions to use their property to raise income. Therefore, the General Assembly must have intended to allow those institutions that otherwise qualify as a purely public charity to use their property to raise income from activities that are not necessarily charitable in nature so long as the "primary purpose" of the property was charitable and any "income is used exclusively for the operation of that charitable institution." OCGA § 48-5-41 (d) (1), (2).

The Board and the dissent apparently agree that the 2006 amendment would have allowed exempt charitable institutions to raise income from non-charitable activities, but believe that the subsequent 2007 amendment returned the law to its pre-2006 form so as to restrict income-producing activities once more to only those that are consistent with the charitable purposes of the institution. The legislature did add language to OCGA § 48-5-41 (d) (2) when it passed the 2007 amendment, and, thus, the principle cited above that an addition of words should be presumed to effect a change of existing law seems to apply. However, this principle is a presumption of change only and may be rebutted by evidence that the legislature in fact did not intend a change. A

reading of the preamble to the 2007 amendment clearly rebuts the presumption of change. See Concerned Citizens of Willacoochee v. City of Willacooche, 285 Ga. 625, 626 (680 SE2d 846) (2009) (pointing to language in preamble to buttress conclusion that amendment did not intend to change previous law). The preamble specifically states that the 2007 amendment is "to clarify an ad valorem tax exemption for certain charitable institutions." Ga. L. 2007, p. 341. To "clarify" something means "to explain clearly: make understandable," as opposed to effecting a "change," which means "to make different." Webster's New Third International Dictionary 373, 415 (3rd ed. 1966). Therefore, when it passed the 2007 amendment, the General Assembly did not intend a change to the effect of OCGA § 48-5-41 (d) (2), but only sought to make clear that, in order to be granted an exemption, any charitable institution must be "otherwise qualified as a purely public charity," which includes meeting the requirement of York Rite that the property be used "exclusively" for the charitable pursuits of the institution. The conclusion that the 2007 amendment did not effect a change to existing law is further supported by the fact that a charitable institution, even before the 2007 amendment, had to qualify as a purely public charity under OCGA § 48-5-41 (a) (4) because, according to its terms, OCGA § 48-5-41 (d)

(2) would not even apply unless the former provision was first satisfied. Moreover, the 2006 amendment to OCGA § 48-5-41 added a new subsection (d) (2). However, although the 2007 amendment added language to (d) (2), it did not delete this subsection. Therefore, if the General Assembly intended to return the law to its pre-2006 form, it could have just deleted (d) (2) in its entirety in order to effectuate that purpose. However, the General Assembly kept (d) (2) and, therefore, we can presume that it intended to retain the effect of the 2006 amendment, but clarify its application.

By emphasizing in the 2007 amendment the previous qualifications for a "purely public charity," including that the property must be used "exclusively" for the charitable purposes of the institution, the General Assembly sought to clarify that the tax exemption continues to be unavailable to certain charitable institutions. First, an exemption is still unavailable in those situations where a public charity owns property, but does not use the property in its charitable purposes. See Thomas v. Northeast Ga. Council, Inc., Boy Scouts of America, 241 Ga. 291, 293 (244 SE2d 842) (1978) ("Mere latent ownership of property by an institution of public charity will not entitle it to an exemption. . . ."). Second, certain institutions are not allowed to qualify for the exemption even

though substantial charitable activity takes place on the property if the property is not used exclusively for charitable purposes. See Board of Equalization v. York Rite Bodies of Freemasonry of Savannah, 209 Ga. App. 359, 360 (433 SE2d 299) (1993) (denying exemption to a Masonic lodge because it also devoted numerous resources to pursuits that benefitted only its members).

Finally, the Board argues that allowing an institution that otherwise qualifies as a purely public charity to raise income from non-charitable activities, including rental of property, would lead to a greatly expanded tax exemption and would be vulnerable to abuse by commercial developers wishing to evade property tax. However, even though we conclude that OCGA § 48-5-41 (d) (2) allows charitable institutions to raise income from non-charitable activities, including the rental of property, we also note that all previous requirements for qualifying as a purely public charity under OCGA § 48-5-41 (a) (4) still apply, including OCGA § 48-5-41 (d) (1), which states that the tax exemption "shall not apply to real estate or buildings which are rented, leased, or otherwise used for the primary purpose of securing an income thereon." Therefore, a commercial developer could not abuse subsection (d) (2) by qualifying for the exemption even though a charitable purpose is only an

incidental use of the property, because the primary use of that property would be commercial and thus disqualify it from the exemption under subsection (d) (1). Furthermore, OCGA § 48-5-41 (c) prohibits the use of exempt property to raise income distributable to shareholders or other owners of the property, which severely restricts any profit-making from the property by a corporation or individual. Finally, we emphasize that "'the facts of each case must be viewed as a whole and all of the circumstances surrounding the institution must be considered. (Cits.)' [Cit.]" Chatham County Bd. of Tax Assessors v. Southside Communities Fire Protection, supra at 363.

2. To summarize, in order for an institution to be granted a property tax exemption pursuant to OCGA § 48-5-41 (a) (4), it must satisfy the York Rite factors and OCGA § 48-5-41 (c), (d) (1) and (2).

As to the York Rite factors, the property owned by the Foundation is devoted entirely to charitable purposes. The building provides a safe haven for musicians, or others, who are coping with mental illness. The Foundation conducts a referral program whereby trained staff are available to assist those with mental disorders and refer them to the appropriate health care facilities, and will pay for this care if the patient is in need of funds. The activities cited by the

Board, such as rehearsal space and party rentals, are an incidental use of the property and have the sole purpose of raising funds to be used for the organization's charitable services. As long as the service of people who do pay is not the primary purpose of the institution, then the institution can be said to be purely charitable. Fulton County Bd. Of Tax Assessors v. Visiting Nurse Health System of Metropolitan Atlanta, supra at 476 (2) (b).

The charitable purposes of the Foundation are for the benefit of the public. Help is available to all who walk through the door. Although the Foundation works primarily with musicians and artists, anyone who seeks help is assisted. Moreover, "to qualify as public it is not necessary that the home be open to the entire public. It is sufficient that it be open to the classes for whose relief it was intended. [Cits.]" Central Bd. on Care of Jewish Aged v. Henson, supra at 629-630 (1). The Foundation's use of its property is exclusively devoted to its charitable purpose of providing a safe environment as well as assistance to those suffering from mental illness. Most activities that take place on the property, such as the professional counseling assistance program, the provision of group meeting space for Survivors of Suicide and other groups, and the career resources board, are at the core of the organization's charitable purposes. In

light of the 2007 amendment to OCGA § 48-5-41 (d) (2), any non-charitable activities, such as party and rehearsal rentals, which have the sole purpose of raising income to be utilized in furtherance of the organization's charitable purposes, now qualify as activities exclusively devoted to the institution's charitable pursuits. Therefore, the Foundation qualifies as a "purely public charity" under the York Rite factors.

The Foundation is not disqualified from the tax exemption under the restrictions in OCGA § 48-5-41 (c) and (d) (1). The institution issues no stock, makes no profit, does not distribute any dividends or any income to members, accumulates no retained earnings, and has a Board of Directors whose members serve without compensation. Although the organization periodically rents out part of its building to third parties, the primary purpose of the building is not to raise income but to provide services for those seeking mental health assistance. Any income raised is incidental to the primary use of the property, and the purpose of raising the income is to help fund the organization's charitable services, including the payment for direct professional therapy for those who cannot afford it. See Roberts v. Ravenwood Church of Wicca, supra. Moreover, OCGA § 48-5-41 (d) (1) prefaces its restrictions with the phrase

"[e]xcept as otherwise provided in [(d)] (2)," which we have already shown permits the securing of income by non-charitable activities if used exclusively for the operation of the charitable institution. The building is solely used for the provision of charitable services, and it is undisputed that no donor receives part of any income from the property.

Finally, the Foundation fulfills the requirements of OCGA § 48-5-41 (d) (2). As discussed above, the organization qualifies as a purely public charity, and there is no dispute that it is exempt from federal taxation as a Section 501 (c) (3) charity. The second prong of subsection (d) (2) is the same as the third prong of York Rite, which we have already established is satisfied in this case. Finally, the Foundation has provided evidence that all income obtained from the property is used in furtherance of its charitable services or to offset expenses incurred in the maintenance of the organization's property, and "no part of its income [is] being distributed to any person with an interest therein." Peachtree on Peachtree Inn v. Camp, supra.

The Foundation has established that it qualifies as a purely public charity pursuant to OCGA § 48-5-41 (a) (4) and fulfills the requirements in OCGA § 48-5-41 (c), (d) (1) and (2). Therefore, the trial court correctly affirmed the

decision of the Athens-Clarke County Board of Equalization to grant the Foundation an exemption from ad valorem taxation, and the Court of Appeals erred in reversing the ruling of the trial court.

Judgment reversed. All the Justices concur, except Nahmias, J., who concurs in judgment only and Hunstein, C. J., Benham and Hines, JJ., who dissent.

S10G0448. NUÇI PHILLIPS MEMORIAL FOUNDATION, INC. v. ATHENS-CLARKE COUNTY BOARD OF TAX ASSESSORS

HUNSTEIN, Chief Justice, dissenting.

Because the majority incorrectly analyzes the recent amendments to OCGA § 48-5-41 (d) and fails to rely upon the plain language of the current statute in reaching its result, I must respectfully dissent.

1. OCGA § 48-5-41 (a) (4) provides that "[a]ll institutions of purely public charity" are exempt from ad valorem property taxes in Georgia. This Court has held that

> [i]n determining whether property qualifies as an institution of "purely public charity" as set forth in OCGA § 48-5-41 (a) (4), three factors must be considered and must coexist. First, the owner must be an institution devoted entirely to charitable pursuits; second, the charitable pursuits of the owner must be for the benefit of the public; and third, the use of the property must be exclusively devoted to those charitable pursuits.

York Rite Bodies of Freemasonry of Savannah v. Bd. of Equalization of Chatham County, 261 Ga. 558 (2) (408 SE2d 699) (1991). Recent amendments to OCGA § 48-5-41 (d) have attempted to clarify the effect that income generated by property claimed to be exempt pursuant to OCGA § 48-5-41 (a)

(4) has on the property's status as either taxable or tax exempt. In November 2006, the following statewide referendum question was posed:

> Shall the Act be approved which grants an exemption from ad valorem taxation on property owned by a charitable institution which generates income when that income is used exclusively for the operation of such charitable institution?

Ga. L. 2006, p. 377, § 2. Voter approval resulted in the amendment of OCGA § 48-5-41 (d) (the "2006 amendment"), effective January 1, 2007, to add the following as subsection (d) (2):

> With respect to [OCGA § 48-5-41 (a) (4)], real estate or buildings which are owned by a charitable institution that is exempt from taxation under Section 501 (c) (3) of the federal Internal Revenue Code and used by such charitable institution for the charitable purposes of such charitable institution may be used for the purpose of securing income so long as such income is used exclusively for the operation of that charitable institution.

Ga. L. 2006 at 377, § 1. However, OCGA § 48-5-41 (d) (2) was subsequently amended by the General Assembly (the "2007 amendment"), effective May 23, 2007, as follows[1]:

> With respect to [OCGA § 48-5-41 (a) (4)], a building which is owned by a charitable institution <u>that is otherwise qualified as a purely public charity and</u> that is exempt from taxation under Section 501 (c) (3) of the federal Internal Revenue Code and which building is used by such

[1] A law reducing or repealing an exemption granted to institutions of purely public charity need only be approved by two-thirds of the members of each branch of the General Assembly. Ga. Const. of 1983, Art. VII, Sec. II, Par. IV.

> charitable institution exclusively for the charitable purposes of such charitable institution, and not more than 15 acres of land on which such building is located, may be used for the purpose of securing income so long as such income is used exclusively for the operation of that charitable institution.

(Emphasis supplied.) Ga. L. 2007, p. 341, §§ 1, 2. The emphasized changes are critical in that they plainly restrict the circumstances under which income-generating property will be exempt from taxation. They are also noteworthy in that they, in essence, encompass the provisions of York Rite, supra, 261 Ga. at 558 (2).[2]

The majority errs by addressing the separate 2006 and 2007 amendments to OCGA § 48-5-41 (d) as if they are one, Maj. Op. at 6-8, and by relying on the preamble to the 2007 amendment in an attempt to rebut the presumption that the addition of words therein was intended to effect a change in the law. Maj. Op. at 8-9; see East Georgia Land and Development Co. v. Baker, 286 Ga. 551, 553 (2) (690 SE2d 145) (2010) ("it is fundamental that the preamble or caption of

[2]Specifically, the requirement that the charitable organization itself be qualified as a purely public charity tracks the language of the first two York Rite factors, i.e., that the property owner be an institution devoted entirely to charitable pursuits and that those charitable pursuits be for the benefit of the public. The requirement that the organization's property be used exclusively for its charitable purposes tracks that of the third York Rite factor.

an act is no part thereof and cannot control the plain meaning of the body of the act").

2. As this Court has recently reiterated, "where the language of a statute is plain and unambiguous, judicial construction is not only unnecessary but forbidden." (Citation and punctuation omitted.) Anthony v. American General Financial Services, 287 Ga. 448, 450 (1) (a) (697 SE2d 166) (2010). See also Telecom*USA v. Collins, 260 Ga. 362, 363-364 (1) (393 SE2d 235) (1990) ("golden rule" of statutory construction requires Court to follow literal language of statute unless it produces contradiction, absurdity or such an inconvenience as to insure that the legislature meant something else). The majority points to no ambiguity or conflict in the language of OCGA § 48-5-41.

The plain language of OCGA § 48-5-41 (d) (2) provides that property subject to the tax exemption for "institutions of purely public charity" may be used to secure income only if the following criteria are all met:

> (1) the property is owned by a Section 501 (c) (3) charitable institution that is otherwise qualified as a purely public charity;
> (2) the property is used by such charitable institution exclusively for the charitable purposes of such charitable institution; and
> (3) such income is used exclusively for the operation of that charitable institution.

Pretermitting whether the first and third criteria have been met here, I agree with the Court of Appeals that the Foundation has failed to show that the Nuçi's Space property is used exclusively for its charitable purposes. See York Rite, supra, 261 Ga. at 559 (2) (a) (facts of each case must be viewed as a whole and property owner has the burden of proving entitlement to tax exemption).

Although there may be only limited circumstances under which a given use of property is both income-generating and "for the charitable purposes of [the] charitable institution," OCGA § 48-5-41 (d) (2), I would recognize that the two need not be mutually exclusive. As this case demonstrates, Nuçi's Space obtains income from several sources that might be considered consistent with its purpose of providing a safe haven for musicians and others to gather, e.g., the receipt of donations at its coffee bar, the sale of limited music supplies, and the rental of rehearsal space.[3] However, providing a venue for private birthday

[3]I disagree with the Court of Appeals to the extent it held that the rental of rehearsal space within the Nuçi's Space facility constitutes a use that is inconsistent with the charitable purposes of the Foundation. The Court relied in part on Cobb County Bd. of Tax Assessors v. Marietta Educational Garden Center, 239 Ga. App. 740 (2) (521 SE2d 892) (1999), which predates OCGA § 48-5-41 (d) (2), citing it for the proposition that the rental of a facility owned by a nonprofit organization precludes application of the ad valorem property tax exemption. Athens-Clarke County Bd. of Tax Assessors v. Nu[ç]i Phillips Memorial Foundation, 300 Ga. App. 754, 755 (686 SE2d 371) (2009). This reading of Marietta Educational Garden Center is overly broad and I would emphasize that the specific facts of each case must be analyzed.

parties and wedding receptions cannot be viewed as advancing the Foundation's mission. I would reject the Foundation's argument that these events are consistent with its charitable purposes in that they serve to further "destigmatize" Nuçi's Space, as this stretches the definition of such purposes to include almost any use of the property. Because the Nuçi's Space property is not used by the Foundation exclusively for its charitable purposes, I would hold that the property is not entitled to exemption from ad valorem taxation and would affirm the decision of the Court of Appeals.

In briefs filed in support of the Foundation, amici argue that affirming the Court of Appeals would have "catastrophic" consequences for countless charitable organizations throughout Georgia, rendering many unable to continue their valuable work.[4] However, the Legislature in its wisdom chose to amend OCGA § 48-5-41 (d) (2) in 2007 to restrict the circumstances under which income-generating property will be tax exempt, and I would hold that the Court is "constrained by the language of the statute to reach this result." Beneke v. Parker, 285 Ga. 733, 735 (684 SE2d 243) (2009). Accordingly, I dissent.

[4]The record reflects that Nuçi's Space opened in September 2000 and filed its application for an exemption from ad valorem property taxes on February 28, 2007, after the January 1, 2007 effective date of the 2006 amendment to OCGA § 48-5-41 (d).

I am authorized to state that Justices Benham and Hines join in this dissent.