

**FIFTH DIVISION  
MCFADDEN, P. J.,  
RICKMAN, P. J., and MERCIER, J.**

NOTICE: Motions for reconsideration must be *physically received* in our clerk's office within ten days of the date of decision to be deemed timely filed.  
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**December 3, 2025**

## In the Court of Appeals of Georgia

A23A1370. GATEWAY PINES HAHIRA, LP v. LOWNDES  
COUNTY BOARD OF TAX ASSESSORS.

RICKMAN, Presiding Judge.

This case concerning the ad valorem tax assessment of a rent-restricted apartment complex is before us on remand from the Supreme Court of Georgia. In *Gateway Pines Hahira, LP v. Lowndes County Bd. of Tax Assessors*, 372 Ga. App. 705, 705 (906 SE2d 421) (2024), this Court affirmed the trial court's grant of partial summary judgment to the Lowndes County Board of Tax Assessors. In Division 2 of our opinion, we held that the trial court did not err by finding that "the income approach [to valuation of property] is inapplicable and may not be used based on the current structure of the tax credits which does not provide any actual income to the taxpayer." *Id.* at 711 (2) (punctuation omitted).

Our Supreme Court granted certiorari to consider whether “tax assessors [are] permitted to use the income approach to determine the fair market value of a property with low-income housing tax credits.” The Supreme Court answered the certiorari question in the affirmative, reversed the judgment of this Court, and remanded the case for further proceedings consistent with its opinion. *Gateway Pines Hahira, LP v. Lowndes County Bd. of Tax Assessors*, 322 Ga. 442, 448-51 (3) (920 SE2d 140) (2025). On remand, we vacate Division 2 of our opinion and adopt the Supreme Court’s opinion as our own with respect to that division. Divisions 1 and 3 of our opinion were not affected by the Supreme Court’s decision and thus remain in effect. See *Shadix v. Carroll County*, 274 Ga. 560, 563-64 (1) (554 SE2d 465) (2001).

*Judgment affirmed in part and reversed in part, and case remanded. McFadden, P. J., and Mercier, J., concur.*