

## 2025 Georgia Legislative Session

### **Bills relating to real property law that have passed one or both legislative bodies of the General Assembly**

**as of March 6, 2025**

This document has been prepared by a subcommittee of the Executive Committee of the Real Estate Section of the State Bar of Georgia to identify bills that relate to real property law and that are being considered by the Georgia Legislature in the 2025 session. It is not intended to provide legal analysis of or to advocate for or against any particular bill.

In the interest of time, the subcommittee has utilized Google NotebookLM's artificial intelligence capability to assist in generating summaries of the bills. Though believed to be accurate, the summaries may contain some discrepancies.

The bills are listed two categories: those that have statewide application and those that have local application. Links to the text of the bills are included in the summaries and should be reviewed for any bill of interest. If the links do not work, the bills are available online through the Georgia General Assembly and can be found with the Search Legislation function at [www.legis.ga.gov](http://www.legis.ga.gov).

**The subcommittee recommends for your special consideration the following bills:**

**HB 377, HB 618, SB 119, SB 201**

Note: it is generally understood that, in response to the recent flash flood issues posed in Tennessee and North Carolina, the General Assembly is proactively attempting to address flood disaster laws/flood-related areas of law (e.g. disaster funding/relief) by passing various legislation, such as the mobile home related legislation and various consumer protection and disclosures.

Currently, the subcommittee is carefully monitoring the proposed scope of HB 618, which would carve out a portion of Georgia's general caveat emptor standard to property sales and/or leasing.

The legislative process is fluid. The summaries of the bills and the versions of the bills linked in the summaries may not reflect changes to the bills that are made during the legislative process.

We have included bills that appear to relate in some way to real estate law without any assessment of the likelihood of passage for any particular bill.

Despite our efforts, this report may not be comprehensive. If you are aware of any other bills that should be included in future updates of this report, please email Joey Strength at [jstrength@huntermaclean.com](mailto:jstrength@huntermaclean.com).

If you have comments on or wish to advocate for or against any particular bill, the subcommittee recommends you communicate directly with your legislative representatives. The ability of the Real Estate Section of the State Bar of Georgia, or any of its committees, to take a formal position on legislation is limited by *Keller v. State Bar of California*, 496 U.S. 1 (1990), and other applicable rules.

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## **House Bill 52 [PASSED HOUSE 3/6] - Ad valorem tax; qualified disabled veterans; extend homestead exemption to unremarried surviving spouses or minor children**

### Bill Information:

- Subject: Homestead Exemption for Disabled Veterans, Surviving Spouses, and Minor Children Act
- Number: House Bill 52
- Sponsors: Representatives Rice of the 139th, O'Steen of the 169th, Reeves of the 99th, Cannon of the 172nd, and Bonner of the 73rd
- Link: <https://www.legis.ga.gov/legislation/69349>

### Summary:

House Bill 52 (HB52) focuses on amending the homestead exemption for disabled veterans as outlined in Code Section 48-5-48 of the Official Code of Georgia Annotated. The bill seeks to extend homestead exemptions to unremarried surviving spouses or minor children of disabled veterans, including any future homestead.

The bill ensures that any disabled veteran who is a Georgia resident and citizen receives a homestead exemption of either \$32,500.00 or the maximum amount granted under Section 2102 of Title 38 of the United States Code. As of January 1, 2004, the maximum amount under federal law is \$50,000.00.

The unremarried surviving spouse or minor children of a disabled veteran are also entitled to the same exemption, provided they continue to own and occupy the home as their residence. The exemption is extended to the unremarried surviving spouse or minor children at the time of the veteran's death, as long as they continue to own and occupy the home. If they own and occupy a new homestead, they must file for the exemption in the county containing the new homestead, which will then be automatically renewed each year.

HB52 addresses situations where a disabled veteran receives a retroactive disability determination from the Department of Veterans Affairs. In such cases, the veteran, surviving unremarried spouse, or minor children are entitled to a refund of ad valorem taxes paid during the retroactive period. The refund is limited to the three tax years preceding the application for the homestead exemption. The Act requires a two-thirds majority vote in both the Senate and the House of Representatives to become law. Furthermore, it will be submitted to the electors of the entire state for approval or rejection in an election conducted by the Secretary of State on the Tuesday after the first Monday in November, 2026. If more than half of the votes cast are for approval, Section 1 of the Act becomes effective on January 1, 2027.

As of February 13, 2025.

## House Bill 90 [PASSED HOUSE 2/20] - Revenue and taxation; increase maximum acreage to qualify for assessment and taxation as a bona fide conservation use property

### Bill Information:

- Subject: Increase to Maximum Acreage for Bona Fide Conservation Use Property
- Number: House Bill 90
- Sponsors: Representatives Efstrotation of the 104th, Dickey of the 134th, Hagan of the 156th, and Buckner of the 137th
- Link: <https://www.legis.ga.gov/legislation/69429>

### Summary:

House Bill 90 (HB90) aims to amend Code Section 48-5-7.4 of the Official Code of Georgia Annotated, which pertains to preferential assessment for bona fide conservation use property and bona fide residential transitional property. The primary objective of this bill is to increase the maximum acreage that can qualify for assessment and taxation as bona fide conservation use property.

Currently, the law stipulates that not more than 2,000 acres of tangible real property of a single person can be considered for bona fide conservation use, provided its primary purpose involves good faith production of agricultural products or timber. HB90 proposes to increase this limit to 4,000 acres. This adjustment affects several subsections within Code Section 48-5-7.4, including those related to family-owned farm entities and environmentally sensitive properties.

Under the proposed changes, individuals with interests in family-owned farm entities can allocate unused portions of their acreage limitation, potentially allowing these entities to receive bona fide conservation use assessment on more than the current 2,000-acre limit, up to the new 4,000-acre threshold. Furthermore, the bill addresses environmentally sensitive properties, increasing the acreage limit for properties maintained in their natural condition or used for pollution control to 4,000 acres.

HB90 also addresses the aggregate number of acres for which a single owner can enter into covenants, increasing the limit from 2,000 to 4,000 acres. The commissioner will maintain a central registry of conservation use property to ensure compliance with the 4,000 acre limitations.

The Act's effective date is contingent upon the ratification of a constitutional amendment by voters in November 2026, which would authorize the increased acreage. If the amendment fails to pass, the Act will not take effect and will be repealed.

As of February 13, 2025.

## House Bill 134 [PASSED HOUSE 2/26] - Sales and use tax; manufactured homes; revise and expand exemption

### Bill Information:

- Subject: Sales and Use Tax Exemption for Manufactured Homes
- Number: House Bill 134
- Sponsors: Representatives Camp of the 135th, Jasperse of the 11th, Burchett of the 176th, Corbett of the 174th, and Williams of the 148th
- Link: <https://www.legis.ga.gov/legislation/69533>

### Summary:

House Bill 134 (COMMITTEE SUBSTITUTE) amends Title 48 of the Official Code of Georgia Annotated, specifically revising paragraph (102) of Code Section 48-8-3, concerning exemptions from sales and use tax. Sponsored by Representatives Camp of the 135th, Jasperse of the 11th, Burchett of the 176th, Corbett of the 174th, Williams of the 148th, and others, this bill revises and expands a sales tax exemption for manufactured homes under certain conditions.

The amendment introduces a 50 percent sales price exemption for a manufactured home if it is installed pursuant to Code Section 8-2-160 and converted to real property under Code Section 8-2-183.1 within 30 days of the retail sale. A 'manufactured home' is defined as a transportable dwelling on a permanent chassis with essential systems and specific design features, including an angled roof and at least 650 square feet. Sellers must file the Certificate of Permanent Location within 30 days; failure to do so results in the recovery of 1.5 times the exempted taxes. Furthermore, homes exempted under this provision cannot revert to personal property without paying the exempted taxes. Importantly, this exemption does not apply to sales and use taxes levied in areas less than the entire state, such as those authorized by constitutional amendment or specific legislative acts.

As of March 6, 2025.

## House Bill 159 [PASSED HOUSE 3/6] - Georgia Housing and Finance Authority; increase outstanding bond limit

### Bill Information:

- Subject: Georgia Housing and Finance Authority; increase outstanding bond limit
- Number: House Bill 159
- Sponsors: Representatives Crowe of the 118th, Reeves of the 99th, Camp of the 135th, and New of the 40th
- Link: <https://www.legis.ga.gov/legislation/69597>

### Summary:

House Bill 159 focuses on amending Chapter 26 of Title 50 of the Official Code of Georgia Annotated, which pertains to the Georgia Housing and Finance Authority. The primary aim of the amendment is to increase the outstanding bond limit for the authority. Specifically, the bill revises subsection (i) of Code Section 50-26-10, which deals with obligations not subject to the “Georgia Uniform Securities Act of 2008,” payment of operating costs, the authority’s revenue, bond anticipation notes, terms of bond, replacement of bond, validation, and interest rates.

The bill proposes to increase the aggregate amount of outstanding bonds and notes for the single-family residential housing program from \$3 billion to \$12 billion, excluding bonds and notes issued to refund outstanding bonds and notes. The bill maintains the limitation of \$140 million for bonds and notes for financing enterprises other than health facilities and housing, and it stipulates that no such bonds or notes can be issued after June 30, 1995, with the exception of those issued to refund outstanding bonds and notes. The bill also maintains the \$30 million limit for bonds and notes for financing health care services, excluding those issued to refinance outstanding bonds and notes.

Furthermore, the bill states that limitations with respect to interest rates or any maximum interest rate do not apply to bonds of the authority. This includes limitations found in Article 3 of Chapter 82 of Title 36, the “Revenue Bond Law,” the usury laws of Georgia, or any other laws of the state.

The act will become effective upon approval by the Governor or if it becomes law without such approval. All conflicting laws are repealed.

As of February 13, 2025.

## **House Bill 169 [PASSED HOUSE 2/27] - Ad valorem tax; breach of a covenant for bona fide conservation use related to solar generation of energy; limit exceptions**

### Bill Information:

- Subject: Ad Valorem Taxation and Solar Energy Generation
- Number: House Bill 169
- Sponsors: Representatives Cannon of the 172nd, Dickey of the 134th, Corbett of the 174th, O'Steen of the 269th, Huddleston of the 72nd, and others
- Link: <https://www.legis.ga.gov/legislation/69646>

### Summary:

House Bill 169 seeks to amend the provisions governing preferential assessment for bona fide conservation use property and bona fide forest land conservation use property concerning the use of a portion of such property for solar energy generation. The proposed changes stipulate that beginning on July 1, 2026, the allowance for using part of the property for solar energy generation and sale will only apply to contracts entered into prior to this date. An exception is made for property with an option contract for a lease for solar generation that is recorded in the county's land records. This allowance for solar generation will be repealed on July 1, 2036. Importantly, the portion of the property where solar energy generating equipment is installed, as determined by a boundary survey, cannot remain under the existing covenant. Upon installation, this portion will be removed from the covenant and will be subject to penalties for breach and ad valorem taxation at fair market value.

As of March 6, 2025.

## **House Bill 240 [PASSED HOUSE 2/28] - Mortgage lenders and brokers; prohibit unfair or deceptive practices in consumer transactions related to mortgage trigger leads**

### Bill Information:

- Subject: Mortgage lenders and brokers; prohibit unfair or deceptive practices in consumer transactions related to mortgage trigger leads
- Number: House Bill 240
- Sponsors: Representatives Williams of the 148th, Ridley of the 6th, Rhodes of the 124th, Douglas of the 78th, Hilton of the 48th, and others
- Link: <https://www.legis.ga.gov/legislation/69845>

### Summary:

House Bill 240 (HB240) amends both the Fair Business Practices Act (Title 10) and the chapter concerning the licensing of mortgage lenders and brokers (Title 7) within the Official Code of Georgia Annotated. The core of the bill addresses unfair or deceptive practices related to mortgage trigger leads.

HB240 defines key terms such as “mortgage broker,” “mortgage lender,” and “mortgage trigger lead,” aligning the first two definitions with those in Code Section 7-1-1000. A “mortgage trigger lead” is specified as a consumer report obtained in response to a credit application, but excludes reports obtained by a lender or broker with whom the applicant has already applied or who services an existing credit extension.

The bill outlines specific actions that constitute unfair or deceptive practices when using mortgage trigger leads to solicit consumers. These include failing to disclose non-affiliation with the consumer’s initial lender or broker, not adhering to laws regarding prescreened solicitations, using information from consumers who have opted out of prescreened offers or are on the do-not-call registry, and offering rates or terms with the intent to change them to the consumer’s disadvantage.

Furthermore, HB240 amends Code Section 7-1-1013, which pertains to prohibited acts for licensed mortgage lenders and brokers. It adds a new paragraph that explicitly prohibits engaging in unfair or deceptive acts or practices that violate Code Section 10-1-393.20. Non-compliance with the provisions outlined in HB240 is deemed an unlawful act or practice, punishable under existing provisions.

As of February 13, 2025.

## House Bill 360 [PASSED HOUSE 3/6] - Revenue and taxation; rehabilitation of historic structures; revise tax credit

### Bill Information:

- Subject: Tax Credits for Rehabilitation of Historic Structures
- Number: House Bill 360
- Sponsors: Representatives Efration of the 104th, Stephens of the 164th, Jones of the 25th, Blackmon of the 146th, Williamson of the 112th, and others
- Link: <https://www.legis.ga.gov/legislation/70122>

### Summary:

This bill proposes to amend Article 2 of Chapter 7 of Title 48 of the Official Code of Georgia Annotated regarding income tax matters. The amendment pertains to Code Section 48-7-29.8, which deals with tax credits for the rehabilitation of historic structures. The bill aims to revise the existing tax credit and authorize it to be claimed in the taxable year when a certificate of occupancy is obtained for certain preapproved rehabilitations. Specifically, the bill provides that any taxpayer preapproved by the commissioner before December 31, 2026, to claim tax credits for certified structures (excluding historic homes) and who obtains a certificate of occupancy on or before December 31, 2026, can claim these tax credits in the first taxable year beginning on or after January 1, 2026.

As of February 13, 2025.

## House Bill 370 [PASSED HOUSE 3/6] - Ad valorem tax; school districts; state-wide base year homestead exemption; provisions

### Bill Information:

- Subject: Ad Valorem Property Tax Bill Requirements
- Number: House Bill 370
- Sponsors: Representatives Gaines of the 120th, Jones of the 47th, Williamson of the 112th, Efstration of the 104th, Kelley of the 16th, and others
- Link: <https://www.legis.ga.gov/legislation/70132>

House Bill 370 (HB 370) seeks to amend Code Section 48-5-34 of the Official Code of Georgia Annotated, which concerns the ad valorem property tax bill form. The bill aims to require specific information on property tax bills for certain political subdivisions and school districts.

Specifically, for any school district that opts out of the state-wide base year homestead exemption as per Code Section 48-5-44.2, the ad valorem property tax bill must state in bold print the total amount of the school district's reserve funds as of January 1 of the tax year.

Additionally, for each governing authority of a county, consolidated government, municipality, or school district that opted out of the homestead exemption provided in Code Section 48-5-44.2 and does not have a base year value or adjusted base year value homestead exemption that is equally or more beneficial to the taxpayer, the ad valorem property tax bill must include a statement in bold print: “[Name of the political subdivision] chose to opt out of property tax relief in 2025 by a vote of [name of the governing authority of the political subdivision] on [the date of opt out vote]. If you have concerns about that decision, please call [the main phone number for the levying or recommending authority of the political subdivision].”

HB 370 becomes effective upon approval by the Governor or if it becomes law without such approval, and it applies to taxable years beginning on or after January 1, 2025. All conflicting laws are repealed.

As of February 13, 2025.

## House Bill 377 [PASSED HOUSE 2/28] - Buildings and housing; manufactured homes; provisions

### Bill Information:

- Subject: Manufactured Homes and Real Property Status
- Number: House Bill 377
- Sponsors: Representatives Leverett of the 123rd, Burchett of the 176th, Bonner of the 73rd, Wade of the 9th, Frye of the 122nd, and others
- Link: <https://www.legis.ga.gov/legislation/70139>

### Summary:

This bill addresses the circumstances under which a manufactured home can be considered real property in Georgia. The bill revises Code Section 8-2-181, 8-2-182, and 8-2-183 of the Official Code of Georgia Annotated. Under the current law, a manufactured home is treated as personal property until it is converted to real property. HB 377 stipulates that a manufactured home becomes real property if it is permanently affixed to real property, and the homeowner has an ownership interest in the real property. To complete the conversion, the owner must execute and file a Certificate of Permanent Location with the county's real estate records and with the commissioner. The certificate must include specific information such as the owner's name and address, the security interest holders' information, the title number, and a property description.

Upon proper filing, the clerk of the superior court records the certificate and provides a certified copy to the owner. The commissioner then files and retains a copy of the Certificate of Permanent Location and will not accept further title filings unless to correct errors. The commissioner will also notify security interest holders that the certificate has been filed and the title surrendered. The clerk of the superior court must also provide a copy of the Certificate of Permanent Location to the board of tax assessors. Once these steps are complete, the manufactured home is legally part of the real property.

The bill clarifies that the rights of prior lien holders are preserved, allowing them to maintain their rights and remedies as if the home were still personal property until their interests are satisfied. These holders can remove the home from the property without the real property owner's consent and can apply for a certificate of title. The bill also states that holders of personal property liens or security interests are not subject to additional licensing or conduct requirements.

As of February 13, 2025.

## **House Bill 399 [PASSED HOUSE 3/3] - Property; require certain residential landlords to have in-state staff to manage tenant communications**

### Bill Information:

- Subject: Out -Of-State Staff for Landlords
- Number: House Bill 399
- Sponsors: Representatives Oliver of the 84th, Olaleye of the 59th, Burnough of the 77th, Blackmon of the 146th, Frye of the 122nd, and others
- Link: <https://www.legis.ga.gov/legislation/70200>

### Summary:

House Bill 399 (Committee Substitute) proposes an amendment to Article 1 of Chapter 7 of Title 44 of the Official Code of Georgia Annotated, concerning landlords and tenants. The proposed legislation, if enacted, would impose a new requirement on certain non-resident landlords operating in Georgia. Specifically, any landlord not residing in the state who owns or operates 25 or more single-family or duplex residential rental properties within Georgia would be mandated to employ a licensed broker and at least one individual physically located within the state.

This in-state person would be responsible for receiving, coordinating, managing, and responding to communications from tenants concerning maintenance and other property-related issues. The bill explicitly states its purpose is to provide for related matters and to repeal any conflicting laws. This legislation aims to ensure that tenants of larger, out-of-state landlords have access to local personnel for communication regarding essential property matters.

As of March 6, 2025.

## **House Bill 463 [PASSED HOUSE 3/4] - Ad valorem tax; certain senior citizens who volunteer with local governments; provide homestead exemption**

### Bill Information:

- Subject: Homestead Exemption for Senior Citizen Volunteers
- Number: House Bill 463
- Sponsors: Representatives Blackmon, Burns, Hatchett, Gilliard, Stephens, and others
- Link: <https://www.legis.ga.gov/legislation/70350>

### Summary:

This proposed legislation, House Bill 463 (Committee Substitute), seeks to amend Title 48 of the Official Code of Georgia Annotated to provide a state-wide homestead exemption from ad valorem taxes for certain senior citizens. To qualify, an individual must be 65 years of age or older and must have performed volunteer work for the local government from which they seek the exemption during the year prior to application. The amount of the exemption will be determined by the local governing authority through ordinance or resolution, but it cannot exceed the lesser of \$500.00 or the total ad valorem taxes owed per year.

The implementation of this exemption is contingent upon several factors. Firstly, the governing authority of the relevant county, consolidated government, municipality, or local school district must adopt the exemption by ordinance or resolution, specifying the maximum exemption amount, the maximum number of eligible seniors (if any), an hourly credit for volunteer work (not exceeding \$10.00 per hour), the application deadline, and eligible types of volunteer work. Secondly, the Act itself is subject to a two-thirds majority vote in both the Senate and the House of Representatives. Finally, it must be approved by the electors of the entire state in a referendum to be held on the Tuesday next following the first Monday in November, 2026. If approved by voters, Section 1 of the Act will become effective on January 1, 2027. The exemption is in addition to any other homestead exemptions and requires an annual application by the eligible senior citizen.

As of March 6, 2025.

**House Bill 511 [PASSED HOUSE 3/6] - Insurance; deductions from taxable income for contributions by taxpayers to catastrophe savings accounts and interest earned on such accounts; provide**

Bill Information:

- Subject: Catastrophe Savings Accounts
- Number: House Bill 511
- Sponsors: Representatives Lumsden of the 12th, Blackmon of the 146th, Williams of the 148th, Burchett of the 176th, Hatchett of the 155th, and Prince of the 132nd
- Link: <https://www.legis.ga.gov/legislation/70484>

Summary:

House Bill 511 amends Title 33, Chapter 32 and Code Section 48-7-27 of the Official Code of Georgia Annotated, relating to property insurance and computation of taxable net income. The bill introduces deductions from taxable income for contributions to catastrophe savings accounts and interest earned on these accounts.

A “catastrophe savings account” is defined as a savings or money market account established by a resident individual taxpayer who is an insurance policyholder for residential property in Georgia, which is their primary residence, to cover qualified catastrophe expenses, or to cover expenses for self-insured losses which are qualified catastrophe expenses. The account must be labeled as such. “Qualified catastrophe expenses” are defined as expenses, including deductibles, for damage to a primary residence resulting from a disaster or emergency declared by the Governor.

The bill sets contribution limits based on the taxpayer's qualified deductible: If the deductible is \$1,000 or less, the contribution limit is \$2,000. If the deductible is greater than \$1,000, the limit is the lesser of twice the deductible or \$25,000. For self-insured taxpayers, the limit is \$250,000, but cannot exceed the fair market value of the primary residence. Catastrophe savings accounts are protected from attachment, levy, garnishment, or legal process.

The Act will be effective July 1, 2025, and applicable to taxable years beginning on or after January 1, 2026.

As of February 27, 2025.

## House Bill 521 [PASSED HOUSE 3/6] - Local government; deannexation of certain properties; revise procedures

### Bill Information:

- Subject: Municipal Deannexation Procedures
- Number: House Bill 521
- Sponsors: Representatives Anderson of the 10th, LaHood of the 175th, Leverett of the 123rd, Cannon of the 172nd, Kelley of the 16th, and Crowe of the 118th
- Link: <https://www.legis.ga.gov/legislation/70501>

### Summary:

This bill amends O.C.G.A. § 36-36-3 to mandate that any municipality annexing or deannexing property must file a report with the Department of Community Affairs, the Legislative and Congressional Reapportionment Office of the General Assembly, and the relevant county governing authority. These reports, due no more than 30 days after the end of the quarter in which the action becomes effective, must include details such as the legal authority for the action, the affected county, total acreage, enactment and effective dates, a statement of intent regarding Census Bureau maps, a list of affected state routes, and a digital shapefile of the area.

Non-compliance can delay map updates but does not invalidate the annexation or deannexation. The Department of Community Affairs will maintain these reports for two years before transferring them to the Division of Archives and History. The bill also revises O.C.G.A. § 36-36-131, concerning deannexation applications, stipulating that while deannexation of up to ten parcels is permissible with the consent of all landowners (excluding public rights-of-way) and the county governing authority's resolution, the municipality must still approve unless it finds detriment to the health, safety, and welfare of its residents and property owners.

As of March 6, 2025.

## House Bill 529 [PASSED HOUSE 3/6] - Georgia Online Automatic Renewal Transparency Act; enact

### Bill Information:

- Subject: Georgia Online Automatic Renewal Transparency Act
- Number: House Bill 529
- Sponsors: Representatives Barrett of the 24th, Efstration of the 104th, Holcomb of the 101st, Gaines of the 120th, Camp of the 135th, and Dunahoo of the 31st
- Link: <https://www.legis.ga.gov/legislation/70512>

### Summary:

House Bill 529 (SUB) seeks to amend Georgia law concerning automatic renewal provisions in service contracts under Title 13 and online automatic renewals and continuous service offers under Title 10. The bill mandates that sellers of service contracts must provide consumers with the option to terminate the contract at the end of its specified period, preventing automatic renewal if the consumer exercises this option. This option must be memorialized in writing signed by both parties, rendering any automatic renewal provision void.

For service contracts with a term of 12 months or more that automatically renew for a month or more, sellers must provide written or electronic notification of the automatic renewal between 30 and 60 days before the cancellation deadline. This notification must clearly disclose the automatic renewal and cancellation procedures. For renewals with price increases or extending beyond 12 (and up to 24) months, the seller must obtain written or electronic acknowledgment and affirmative consent from the consumer for the renewal to be enforceable. Violation of these provisions renders the automatic renewal provision void.

The bill also revises the “Georgia Online Automatic Renewal Transparency Act” in Title 10. Businesses offering automatic renewals or continuous services online must provide a clear online method for cancellation. They must clearly and conspicuously disclose the offer terms before the agreement is fulfilled, obtain the consumer's consent before charging, and provide an acknowledgment including the offer terms and cancellation information. Consumers must receive notice of the automatic renewal prior to or within three days after being charged. In the event of a material change in terms, clear notice and cancellation information must be provided. Goods sent without the consumer's explicit consent for an automatic renewal are deemed an unconditional gift. The Attorney General is authorized to bring actions for violations, but there is no private right of action. This Act will become effective on December 31, 2025, and will apply to contracts entered into on or after that date. Chapter 12 of Title 13 takes precedence over any conflicting provisions in Part 8 of Article 15 of Chapter 1 of Title 10.

As of March 6, 2025.

## House Bill 532 [PASSED HOUSE 3/6] - Conservation and natural resources; grants and special revenue disbursements; revise provisions

### Bill Information:

- Subject: Grants to Counties with State-Owned Property
- Number: House Bill 532
- Sponsors: Representative DeLoach of the 167th
- Link: <https://www.legis.ga.gov/legislation/70515>

### Summary:

House Bill 532 seeks to amend Code Section 12-6A-12 and Code Section 48-14-4 of the Official Code of Georgia Annotated, concerning grants to counties with state-owned property.

### Key Provisions and Changes:

- **Eligibility:** Revises provisions for counties claiming grants under both Code Section 12-6A-12 and Chapter 14 of Title 48. Eligible counties are those with 20,000 acres or more of unimproved real property belonging to the state, where such state-owned property exceeds 10 percent of the taxable real property in the county and represents 10 percent or more of the assessed tax digest.
- **Grant Calculation:** The department will calculate the approximate value of public services the county provides to the department annually, not exceeding what the county would charge any other landowner for such services.
- **Funding:** The department will request funds in its annual operating budget to reimburse eligible counties, with pro rata shares distributed if the appropriated amount is insufficient. Only land acquired with Outdoor Stewardship Trust Fund moneys will be used in the calculation of this grant.
- **Determination:** The Department of Natural Resources is directed to make an annual calculation to determine eligible counties.
- **Restriction on Funds:** No more than 10 percent of Outdoor Stewardship Trust Fund moneys can be allocated to grants offsetting local taxes in any fiscal year.
- **Grant Restriction:** A county cannot receive grants under both Code Section 12-6A-12 and Code Section 48-14-4.

As of February 27, 2025.

## House Bill 586 [PASSED HOUSE 3/6] - Revenue and taxation; intangible recording tax; revise notes

### Bill Information:

- Subject: Revision of notes subject to intangible recording tax, related procedures, and definitions
- Number: House Bill 586
- Sponsors: Representatives Williamson of the 112th, Blackmon of the 146th, Williams of the 148th, Hatchett of the 155th, Efstoration of the 104th, and others
- Link: <https://www.legis.ga.gov/legislation/70695>

### Summary:

House Bill 586 amends Article 3 of Chapter 6 of Title 48 of the Official Code of Georgia Annotated, which concerns the intangible recording tax. The bill revises Code Section 48-6-60, which relates to definitions, by revising paragraph (3) and repealing paragraph (4). Paragraph (3) redefines “long-term note secured by real estate” as any note representing credits secured by real estate via mortgages, deeds, or other security instruments, where any part of the principal is due more than seven years from the note's date, as opposed to three years.

The bill also revises Code Section 48-6-66, concerning the amount and due date on instruments conveying real estate. It stipulates that instruments must set forth the correct amount of the secured note and its due date. If the note falls due within seven years from the date of the note, a statement of this fact suffices instead of specifying the exact due date. Including a provision that the instrument secures all other existing or future indebtedness does not require setting forth existing indebtedness for loans not secured by the instrument.

Furthermore, the bill revises Code Section 48-6-68, relating to bonds for title. Sellers retaining title as security for the purchase price must execute and deliver a bond for title correctly stating the unpaid purchase price and maturity of the debt. If any part of the purchase price is due more than seven years from the instrument's date, the seller must record the instrument and pay the required tax before delivering the bond for title.

As of February 27, 2025.

## **House Bill 618 [PASSED HOUSE 3/6] - Property; require any seller of real property to make certain disclosures regarding flood damage to such real property**

### Bill Information:

- Subject: Real Property Disclosure Regarding Flood Damage
- Number: House Bill 618
- Sponsors: Representative Campbell of the 171st
- Link: <https://www.legis.ga.gov/legislation/70749>

### Summary:

House Bill 618 amends Title 44 of the Official Code of Georgia Annotated, concerning property, to require sellers of real property to make certain disclosures regarding flood damage. The bill provides a definition of “flood” as any inundation from rising waters or overflow of streams, rivers, or other bodies of water, or from tidal surges, abnormally high tidal water, tidal waves, tsunamis, hurricanes, or other severe storms or deluge.

Prior to any purchase, lease, or other acquisition of real property, the seller must disclose any actual knowledge of physical damage to the property caused by a flood. This includes any insurance claim for loss covered under the national flood insurance program or a private flood insurance policy, any repairs made to the property as a result of a flood, or any notification regarding the designation of the property as a repetitive loss structure. Sellers must also disclose any obligation to obtain and maintain flood insurance under federal law, any part of the property falling within a 100-year or 500-year floodplain, and any material erosion control issues affecting the property.

The required disclosures must include the approximate date and a general description of any flood, the approximate date and nature of any claims made regarding damage, and the approximate date, nature, and cost of any repairs made to the property due to flood damage. Failure to provide the required disclosures is considered a violation of the “Fair Business Practices Act of 1975,” with all public and private remedies available. Any damage to property resulting from a flood constitutes an adverse material fact pertaining to the physical condition of the property. This Act will become effective upon approval by the Governor.

As of February 27, 2025.

**Senate Bill 35 [PASSED SENATE 2/10] - Property Insurance Policies; notice required to be given a policyholder before the nonrenewal of his or her homeowners' insurance policy; increase the number of days**

Bill Information:

- Subject: Amendment to Georgia Code Section 33-24-46 Regarding Homeowners' Insurance Nonrenewal Notices
- Number: Senate Bill 35
- Sponsors: Senators Walker III of the 20th, Harbin of the 16th, Cowsert of the 46th, Robertson of the 29th and Albers of the 56th
- Link: <https://www.legis.ga.gov/legislation/69552>

Summary:

Senate Bill 35 proposes to amend Code Section 33-24-46 of the Official Code of Georgia Annotated, which pertains to the cancellation or nonrenewal of certain property insurance policies. The central aim of this legislation is to increase the minimum number of days of notice an insurer must provide to a policyholder before nonrenewing their homeowners' insurance policy. The bill revises paragraph (1) of subsection (d) of this Code section, changing the required notice period from not less than 30 days to not less than 60 days from the date of mailing or personal delivery of the notice of nonrenewal. This extended notification period aims to afford policyholders more time to secure alternative homeowners' insurance coverage. The notice must specify the effective date of nonrenewal and be delivered as outlined in subsection (d) of Code Section 33-24-14, including by first-class mail with receipt requested. Furthermore, insurers are obligated to provide the reason or reasons for nonrenewal as mandated by Chapter 39 of Title 33. This Act is set to become effective on January 1, 2026, and will apply to all policies issued, delivered, issued for delivery, or renewed in Georgia on or after this date. Conflicting laws are repealed.

As of March 6, 2025.

## **Senate Bill 45 [PASSED SENATE 2/19]- Bona Fide Conservation Use Property; the maximum acreage to qualify for assessment and taxation; increase**

### Bill Information:

- Subject: Amendment to Code Section 48-5-7.4 Regarding Preferential Assessment for Bona Fide Conservation Use Property
- Number: Senate Bill 45
- Sponsors: Senators Watson of the 11th, Hickman of the 4th, Goodman of the 8th, Anderson of the 24th and Kennedy of the 18th
- Link: <https://www.legis.ga.gov/legislation/69580>

### Summary:

Senate Bill 45 (SB 45) seeks to amend Code Section 48-5-7.4 of the Official Code of Georgia Annotated, modifying regulations for preferential assessment of bona fide conservation use property and bona fide residential transitional property. The primary objective of the amendment is to increase the maximum acreage eligible for assessment and taxation as bona fide conservation use property.

The current law stipulates a limit of not more than 2,000 acres of tangible real property for a single person. SB 45 proposes to increase this limit to 4,000 acres. This adjustment would apply to tangible real property primarily used for agricultural production, including subsistence farming and commercial production of agricultural products or timber. The bill clarifies the application of these limits to family-owned farm entities, detailing how beneficial interests are determined and how acreage can be allocated within these entities. Specifically, a person owning interest in a family-owned farm entity is considered to own only the percent of the conservation use property held by the entity that is equal to the percent interest owned by such person in such family owned farm entity. SB 45 ensures that the benefit of current use assessment does not extend to more than 4,000 acres for any person with a beneficial interest in the property. The bill also allows a single owner to enter into multiple covenants, provided that the aggregate number of acres of qualified property does not exceed 4,000 acres.

SB 45 includes a contingent effective date: it is set to take effect on January 1, 2027, but only if a constitutional amendment to increase the maximum acreage is ratified by voters in November 2026. Should the amendment fail to be ratified, the act will not become effective and will be repealed. The bill mandates that property under current use assessment be classified separately on the tax digest to ensure it is easily identifiable. The commissioner is tasked with maintaining a central registry of conservation use property to ensure compliance with the acreage limitations.

As of February 13, 2025.

**Senate Bill 51 [PASSED SENATE 3/3]- State, County, and Municipal Road Systems; contracting procedures related to the acquisition of certain professional services by counties and municipalities; revise**

Bill Information:

- Subject: Revision of Contracting Procedures for Professional Services by Local Governments
- Number: Senate Bill 51
- Sponsors: Senators Setzler of the 37th, Brass of the 6th, Dixon of the 45th, Ginn of the 47th, Jones of the 10th and others
- Link: <https://www.legis.ga.gov/legislation/69604>

Summary:

Senate Bill 51 (SB 51) aims to amend several sections of the Official Code of Georgia Annotated to revise contracting procedures for the acquisition of certain professional services by counties and municipalities. The bill modifies Title 32 relating to state, county, and municipal road systems. It also amends Title 36, concerning public works bidding. Additionally, SB 51 revises Title 50, which covers managerial control over the acquisition of professional services.

SB 51 seeks to revise Code Section 32-4-63, which pertains to limitations on county power to contract and the requirement of at least two estimates for certain expenditures. It prohibits a county from negotiating a contract except under specific circumstances, including contracts involving expenditures less than \$200,000, contracts with state agencies, or contracts for engineering or specialized services. Furthermore, counties must follow the process in Code Section 36-91-3 when acquiring services from architects, interior designers, land surveyors, landscape architects, and professional engineers.

The bill also revises Code Section 32-4-113 regarding limitations on municipal power to contract and requires at least two estimates for certain expenditures. Municipalities are prohibited from negotiating contracts except those involving expenditures less than \$200,000, contracts with state agencies, or contracts for engineering or specialized services. Similar to counties, municipalities must adhere to Code Section 36-91-3 when acquiring services from architects, interior designers, land surveyors, landscape architects, and professional engineers.

SB 51 introduces a new Code Section 36-91-3 to provide a competitive process for local governments to acquire professional services based on demonstrated competence and qualifications at fair and reasonable fees. It stipulates that local governments must use the process outlined in Chapter 22 of Title 50 for projects requiring professional services exceeding certain cost thresholds. It establishes minimum qualifications. The bill also amends Code Section 50-22-1 to extend managerial control over the acquisition of professional services to local governments. According to Section 9, this Act shall become effective on July 1, 2026.

As of February 13, 2025.

## **Senate Bill 59 [PASSED SENATE 2/19]- Bona Fide Conservation Use Property; a limitation on leased property; remove**

### Bill Information:

- Subject: Amendment to Code Section 48-5-7.4 Regarding Preferential Assessment for Bona Fide Conservation Use Property
- Number: Senate Bill 59
- Sponsors: Senators Watson of the 11th, Hickman of the 4th, Goodman of the 8th, Anderson of the 24th, Summers of the 13th and others
- Link: <https://www.legis.ga.gov/legislation/69640>

### Summary:

Senate Bill 59 (SB 59) proposes amendments to Code Section 48-5-7.4 of the Official Code of Georgia Annotated, concerning preferential assessment for bona fide conservation use property and bona fide residential transitional property. The bill seeks to remove a limitation on leased property concerning certain entities.

SB 59 modifies the requirements for qualifying for current use assessment. Specifically, if one-half or more of a property is used for a qualifying purpose, the entire tract is considered as such, provided the unused portion is minimally managed to prevent environmental problems. The lease of hunting rights or charging admission for fishing do not constitute another type of business.

The bill addresses additional records for tracts under ten acres, requiring proof of bona fide conservation use such as filing Schedule E or F with the IRS, incurring expenses, or generating income from the qualifying use. A visual, on-site inspection of the property by the tax assessor is required before denying eligibility, with reasonable notice to the property owner. Tracts of ten acres or more are exempt from submitting these additional records.

SB 59 stipulates that no property qualifies for bona fide conservation use if it results in any person with a beneficial interest receiving current use assessment benefits for more than 2,000 acres. The bill modifies the conditions under which leased property can qualify for conservation use assessment, especially concerning corporations, partnerships, and limited liability companies registered with the Secretary of State. These entities must primarily produce agricultural products or timber, derive 80 percent or more of their gross income from bona fide conservation uses, or have a member with at least a 25 percent ownership interest entitled to conservation use assessment. Property subject to restrictive covenants that prohibit the specific conservation use is ineligible. The absence of a soil map for the county cannot be grounds for denial, provided the owner supplies a certified soil survey. According to Section 2, SB 59 will become effective for taxable years beginning on or after January 1, 2026.

As of February 13, 2025.

**Senate Bill 112 [PASSED SENATE 3/4]- Selling and other Trade Practices; certain protections for consumers relative to warranties of HVAC systems and components of such systems; extend**

Bill Information:

- Subject: HVAC System Warranties
- Number: Senate Bill 112
- Sponsors: Senators Dixon of the 45th, Goodman of the 8th, Anderson of the 24th, Summers of the 13th, Jones II of the 22nd, and others
- Link: <https://www.legis.ga.gov/legislation/70008>

Summary:

This bill amends Chapter 1 of Title 10 of the Official Code of Georgia Annotated, concerning selling and other trade practices, to extend certain consumer protections related to warranties for HVAC (heating, ventilation, and air-conditioning) systems and their components. The bill allows for the transfer of certain manufacturers' warranties of HVAC systems and components when a residential property is conveyed to a new owner. The manufacturer must continue to honor the warranty terms without charging a transfer fee, but the transfer does not extend the warranty's original term.

The bill also prohibits manufacturers, distributors, and retailers from conditioning HVAC system warranties on product registration. Any warranty or product registration card or form must clearly state that the card or form is for product registration and that failure to complete and return it will not diminish any warranty rights or decrease the warranty term. The full warranty term becomes effective on the date of installation if installed by a licensed contractor. This act becomes effective on January 1, 2026, and applies to warranties issued, sold, or offered for sale on or after that date.

As of February 13, 2025.

## **Senate Bill 119 [PASSED SENATE 3/6] - Manufactured or Mobile Homes; limited exceptions to circumstances under which a manufactured home shall become real property**

### Bill Information:

- Subject: Manufactured or Mobile Homes and Real Property Status
- Number: Senate Bill 119
- Sponsors: Senators Goodman of the 8th, Watson of the 11th, Hatchett of the 50th, Jones II of the 22nd, Summers of the 13th and others
- Link: <https://www.legis.ga.gov/legislation/70039>

### Summary:

Senate Bill 119 (SB 119) focuses on amending Subpart 1 of Part 4 of Article 2 of Chapter 2 of Title 8 of the Official Code of Georgia Annotated, regarding manufactured or mobile homes. It provides exceptions to the conditions under which a manufactured home becomes real property and ensures the preservation of rights and remedies for prior lien or security interest holders.

According to SB 119, a manufactured home is considered personal property under the “Motor Vehicle Certificate of Title Act” until it is converted to real property. A manufactured home can become real property if it is permanently affixed to real property, and the owner of the home also has an ownership interest in the real property. To complete this conversion, the homeowner and all security interest holders must execute and file a Certificate of Permanent Location in the county’s real estate records and with the commissioner. Once the certificate is filed with the clerk of the superior court, it will be recorded like other real estate instruments and indexed under the current property owner’s name.

Upon filing the certificate, the commissioner will confirm the filing and title surrender to the superior court clerk and notify all security interest holders listed on the certificate. When these steps are complete, the home becomes part of the real property and is subject to transfer, security interests, and foreclosure in the same manner as the real property. Removing the home from the property is unlawful without written consent from the property owner and all security interest holders.

The bill clarifies that the rights and remedies of prior lien or security interest holders are not impaired until their interests are satisfied. These holders retain their rights as if the home were still personal property, including the ability to remove the home without the real property owner’s consent. SB 119 allows lien or security interest holders using personal property remedies to apply for a certificate of title without needing the last certificate of title. A new certificate of title will be issued, and the home will be treated as personal property until reconverted to real property. Similarly, a transferee acquiring the home through these remedies can also apply for a new certificate of title. This Act will be effective on July 1, 2025, and applies to contracts entered into on or after that date.

As of February 13, 2025.

## **Senate Bill 138 [PASSED SENATE 2/20] - Incorporation of Municipal Corporations; transition of certain services related to newly incorporated municipalities in certain counties**

### Bill Information

- Subject: Municipal Incorporation Transition Act
- Number: Senate Bill 138
- Sponsors: Senators Dixon of the 45th, Still of the 48th, Cowser of the 46th, Setzler of the 37th and Anavitarte of the 31st
- Link: <https://www.legis.ga.gov/legislation/70097>

### Summary:

Senate Bill 138 amends the Official Code of Georgia Annotated, specifically Title 36 concerning municipal incorporation and Title 33 relating to insurance taxes. It establishes procedures for the transition of services from counties with more than 15 municipalities to newly incorporated “qualified municipalities” created on or after January 1, 2024. During a defined “transition period,” these new municipalities within existing county police special districts will remain part of that district until they notify the county of their intent to provide their own law enforcement, potentially up to one year's notice. While in the special district, the county continues to provide police services and may be required to remit excess ad valorem taxes collected within the municipality back to the qualified municipality.

Qualified municipalities will assume ownership and control of road rights of way within their boundaries. However, counties will generally retain control and maintenance responsibilities for larger storm-water infrastructure unless a specific agreement is made otherwise. The bill mandates that counties provide a pro rata share of certain taxes, fees, and charges collected prior to the municipality assuming responsibility for the related services. Notably, counties are not required to renegotiate existing service delivery strategy agreements due to the incorporation of a qualified municipality. Furthermore, qualified municipalities are exempt from the costs of elections related to their incorporation and the election of their initial governing authority. Counties may be held responsible for the legal expenses of the qualified municipality under specific circumstances related to the transition of services. Finally, the bill revises provisions concerning population data used for distributing taxes on life insurance and other insurance companies to include data from newly incorporated municipalities.

As of March 6, 2025.

**Senate Bill 201 [PASSED SENATE 3/4] - Consumer Transactions; increased consumer protection for homeowners entering into contracts with contractors following natural disasters; provide**

Bill Information:

- Subject: Consumer Protection for Homeowners Post-Natural Disaster
- Number: Senate Bill 201
- Sponsors: Senators Walker III, Goodman, Hodges, Tillery, Watson, and others
- Link: <https://www.legis.ga.gov/legislation/70494>

Summary:

Senate Bill 201 seeks to provide enhanced consumer protection for homeowners who contract with contractors for the repair, replacement, or mitigation of damage to their homes within one year following a natural disaster. The bill amends Code Section 10-1-393 of the Official Code of Georgia Annotated to define certain actions by contractors as unfair or deceptive practices. These include failing to substantially commence work within one year, performing substandard work, entering into contracts where homeowners assign insurance proceeds, or failing to comply with specific contractual requirements.

The bill mandates that contractors provide homeowners with a five-business-day right to cancel the contract after the homeowner receives written notice from their insurer that all or part of the claim is not a covered loss. Contractors are required to furnish homeowners with a specific notice of cancellation form in boldface type, along with a statement explaining this cancellation right. Importantly, the bill also amends Code Section 33-6-5 to prohibit insurers from selling homeowner's insurance policies that allow the assignment of insurance proceeds to a contractor within one year of a natural disaster affecting the insured's primary residence. An exception is made for reasonable payment for emergency services necessary to prevent immediate damage, provided the homeowner acknowledges the necessity in writing. The term 'natural disaster' is defined as a flood, tornado, hurricane, earthquake, or other occurrence for which the Governor proclaims a state of emergency.

As of March 6, 2025.

## **Senate Bill 252 [PASSED SENATE 3/6] - Real and Personal Property; conveyance of municipal property interests to independent school systems; provide**

### Bill Information:

- Subject: Municipal Property Conveyance to Independent School Systems
- Number: Senate Bill 252
- Sponsors: Senators Halpern of the 39th, Orrock of the 36th, McLaurin of the 14th, Esteves of the 35th, Goodman of the 8th, and others
- Link: <https://www.legis.ga.gov/legislation/70783>

### Summary:

Senate Bill 252 amends Chapter 37 of Title 36 of the Official Code of Georgia Annotated, which concerns the acquisition and disposition of real and personal property. The bill specifically addresses conveyances of municipal property interests to independent school systems. It grants municipalities with a population greater than 300,000 the authority to lease, grant easements over, or convey property used for recreational purposes to an independent school system operating within the municipality, provided it is for valuable consideration and deemed in the best interest of both jurisdictions.

If property is conveyed to the school system, the municipality must replace it with property of substantially equivalent benefit to its citizens, considering the municipality's prevailing uses and needs. Prior conveyances of property for public uses can be credited against the replacement property requirement. The bill also addresses the authority of municipalities to sell, exchange, lease, or grant easements over recreational property, including allowing leases to private entities for motion picture and television production facilities.

As of February 27, 2025.

## LOCAL LEGISLATION

### House Bill 28 [PASSED HOUSE 2/5, PASSED SENATE 2/12] - Colquitt County; ad valorem tax for county purposes; provide homestead exemption

#### Bill Information:

- Subject: Colquitt County Homestead Exemption Act
- Number: House Bill 28
- Sponsor: Representative Cannon of the 172nd
- Link: <https://www.legis.ga.gov/legislation/69308>

#### Summary:

House Bill 28 proposes a homestead exemption from Colquitt County ad valorem taxes for county purposes. Specifically, it grants Colquitt County residents an exemption of \$10,000.00 of the assessed value of their homestead from these taxes. The bill defines “ad valorem taxes for county purposes” as all such taxes levied by or for Colquitt County, excluding those used to pay interest on and retire county bonded indebtedness. “Homestead” is defined by reference to O.C.G.A. § 48-5-40, with the addition of including not more than five contiguous acres of homestead property.

To receive the exemption, residents must file an application with the Colquitt County tax commissioner, providing information necessary to determine eligibility. Once the application is filed, the exemption is automatically renewed each year as long as the person occupies the residence as a homestead. Residents must notify the tax commissioner if they become ineligible for the exemption.

The exemption does not apply to state ad valorem taxes, county or independent school district ad valorem taxes for educational purposes, or municipal ad valorem taxes. It is in lieu of the homestead exemption provided in O.C.G.A. § 48-5-44 but is in addition to any other homestead exemption applicable to Colquitt County ad valorem taxes for county purposes.

The Act will be submitted to the voters of Colquitt County at the general primary in 2026. If more than half of the votes cast are for approval, Section 1 of the Act will become effective on January 1, 2027. The election superintendent is mandated to conduct the election, and failure to do so can be compelled by a writ of mandamus.

As of February 13, 2025.

## **House Bill 29 [PASSED HOUSE 2/5, PASSED SENATE 2/12]- Colquitt County; school district ad valorem tax; provide homestead exemption**

### Bill Information:

- Subject: Colquitt County School District Homestead Exemption
- Number: House Bill 29
- Sponsor: Representative Cannon of the 172nd
- Link: <https://www.legis.ga.gov/legislation/69309>

### Summary:

House Bill 29 aims to provide a homestead exemption from Colquitt County school district ad valorem taxes for educational purposes. The proposed exemption is for \$10,000.00 of the assessed value of the homestead for residents within the Colquitt County school district. According to the language of the bill, “ad valorem taxes for educational purposes” includes all ad valorem taxes levied by, for, or on behalf of the Colquitt County school district, excluding taxes to pay interest on and to retire county school district bonded indebtedness. “Homestead” is defined with reference to O.C.G.A. § 48-5-40, including up to five contiguous acres of property.

To receive this exemption, residents must apply to the Colquitt County tax commissioner with the necessary information to determine eligibility. Once the application is approved, the exemption is automatically renewed annually as long as the person occupies the residence as a homestead. Residents must notify the tax commissioner if they become ineligible for the exemption.

The exemption does not apply to state, county, municipal, or independent school district ad valorem taxes. It is in lieu of the homestead exemption provided in O.C.G.A. § 48-5-44 but is in addition to any other homestead exemption applicable to Colquitt County school district ad valorem taxes for educational purposes. If approved, the exemption would apply to taxable years beginning on or after January 1, 2027.

The bill must receive a two-thirds majority vote in both the Senate and the House of Representatives to become law. Furthermore, the bill will be submitted to the voters of the Colquitt County school district at the general primary in 2026 for approval or rejection. If more than half of the votes cast are in favor, Section 1 of the bill will take effect on January 1, 2027.

As of February 13, 2025.

## **House Bill 30 [PASSED HOUSE 3/4] - Catoosa County; school district ad valorem tax; provide homestead exemption**

### Bill Information:

- Subject: Catoosa County School District Homestead Exemption Act
- Number: House Bill 30
- Sponsor: Representative Horner of the 3rd
- Link: <https://www.legis.ga.gov/legislation/69310>

### Summary:

House Bill 30 (COMMITTEE SUBSTITUTE) introduces a homestead exemption from Catoosa County school district ad valorem taxes for educational purposes for senior citizens. The bill provides an exemption of \$100,000.00 of the assessed value of the homestead for residents of the Catoosa County school district who are 67 years of age or older. “Ad valorem taxes for educational purposes” includes all such taxes levied by or for the Catoosa County school district, including bonded indebtedness.

To receive this exemption, eligible individuals must apply to the Catoosa County tax commissioner, providing their age and other necessary information. Once approved, the exemption automatically renews annually as long as the person occupies the residence as their homestead. This exemption does not apply to state, county, municipal, or independent school district ad valorem taxes and is in lieu of any other homestead exemption applicable to Catoosa County school district educational ad valorem taxes.

This Act will become effective for taxable years beginning on or after January 1, 2027, but only if approved by more than one-half of the voters in a referendum to be held on the date of the 2026 general primary. If the referendum fails or the election is not properly conducted, Section 1 will not take effect, and the Act will be automatically repealed on July 1st following the election.

As of March 6, 2025.

## **House Bill 103 [PASSED HOUSE 2/5, PASSED SENATE 2/12] - Troup County; ad valorem tax; educational purposes; provide homestead exemption**

### Bill Information:

- Subject: Homestead Exemption Amendment for Troup County Residents
- Number: House Bill 103
- Sponsors: Representatives Smith of the 138th, Huddleston of the 72nd, and Buckner of the 137th
- Link: <https://www.legis.ga.gov/legislation/69458>

### Summary:

H.B. 103 proposes to amend an existing act concerning a homestead exemption from Troup County school district ad valorem taxes for educational purposes. The original act, approved on March 24, 1994, provided a \$10,000 exemption for residents 65 years or older with annual incomes not exceeding \$22,000.

The proposed amendment seeks to increase the homestead exemption to \$100,000 of the assessed value. It also aims to raise the income cap to \$50,000 for eligible residents. The bill specifies that annual income includes retirement benefits, disability, pension, and Social Security benefits. The exemption ceases on December 31 of the taxable year if the person dies, sells, or transfers the homestead.

The implementation of Section 1 of H.B. 103 is contingent upon a referendum to be held on the Tuesday after the first Monday in November, 2025. The election superintendent of Troup County is responsible for conducting the election and publishing the date and purpose in the county's official organ. The ballot will ask voters to approve or reject the act, which increases the exemption amount and income cap. If more than half of the votes favor approval, Section 1 will take effect on January 1, 2026. Failure to conduct the election as prescribed will result in the automatic repeal of the act.

Passage of H.B. 103 requires a two-thirds majority vote in both the Senate and the House of Representatives, in accordance with Article VII, Section II of the Georgia Constitution.

As of February 13, 2025.

## House Bill 157 [PASSED HOUSE 2/10] - Braselton, Town of; annex certain properties

### Bill Information:

- Subject: Braselton Annexation
- Number: House Bill 157
- Sponsors: Representatives Dunahoo of the 31st, Persinger of the 119th, Gaines of the 120th, and Erwin of the 32nd
- Link: <https://www.legis.ga.gov/legislation/69595>

### Summary:

House Bill 157 seeks to amend the charter for the Town of Braselton, Georgia, specifically concerning annexation of certain properties into the town's corporate limits. The amendment involves adding a new subsection to Section 1.11 of the Act that provides a new charter for the Town of Braselton, which was approved on June 3, 2003.

The proposed amendment will incorporate specific properties into the town's corporate limits. These properties are designated as Tracts 1 and 2, located in Land Lots 1765 and 1407, as depicted in a survey dated November 21, 2023, by DES Davis Engineering & Surveying. The survey details are recorded in Plat Book 87, page 51, of the Jackson County, Georgia records. However, the annexation excludes Jackson County Tax Parcel 019 122 and B01 016A.

According to Section 2, House Bill 157 becomes effective upon approval by the Governor or if it becomes law without such approval. Section 3 states that all conflicting laws are repealed.

As of February 13, 2025.

## **House Bill 252 [PASSED HOUSE 2/13, PASSED SENATE 2/21] - Newnan, City of; ad valorem tax; provide homestead exemption**

### Bill Information:

- Subject: Homestead Exemption from City of Newnan Ad Valorem Taxes
- Number: House Bill 252
- Sponsors: Representatives Smith of the 70th and Bonner of the 73rd
- Link: <https://www.legis.ga.gov/legislation/69865>

### Summary:

House Bill 252 provides a homestead exemption from City of Newnan ad valorem taxes levied for municipal purposes. This exemption is granted to City of Newnan residents and is calculated as the amount by which the current year assessed value of a homestead exceeds the base year assessed value of such homestead. The base year is defined as the taxable year immediately preceding the year the exemption is first granted to the most recent owner. The term “homestead” aligns with O.C.G.A. § 48-5-40, with an additional limit of no more than five contiguous acres.

The exemption does not apply to taxes assessed on improvements or additional land added after January 1 of the base year. If property is removed from the homestead, the base year value will be adjusted accordingly. Residents must apply to the City of Newnan governing authority or its designee to receive the exemption. Once granted, the exemption automatically renews annually as long as the resident occupies the property as their homestead.

This exemption only applies to City of Newnan ad valorem taxes for municipal purposes, excluding taxes for municipal bonded indebtedness. It does not affect state, county, or school district ad valorem taxes. This exemption is generally in addition to other homestead exemptions, but it will not be applied in addition to any other base year value homestead exemption for the same taxing jurisdiction; the larger exemption will prevail. The exemption will apply to taxable years beginning on or after January 1, 2026.

The Act's effectiveness is contingent upon approval by the requisite two-thirds' majority vote in the House of Representatives and the Senate. The municipal election superintendent of Newman will conduct an election to be held on the Tuesday after the first Monday in November of 2025. If more than half of the votes favor approval, Section 1 of the Act becomes effective on January 1, 2026.

As of March 6, 2025.

## House Bill 396 [PASSED HOUSE 2/21, PASSED SENATE 2/27] - Acworth, City of; adopt by reference a certain map

### Bill Information:

- Subject: City of Acworth New Charter Adoption via Official Map
- Number: House Bill 396
- Sponsors: Representatives Campbell of the 35th, Ridley of the 22nd, Ehrhart of the 36th, Seabaugh of the 34th, McQueen of the 61st, and others
- Link: <https://www.legis.ga.gov/legislation/70197>

### Summary:

House Bill 396 (HB 396) focuses on amending the charter for the City of Acworth, Georgia, specifically addressing its corporate boundaries. The original Act to reincorporate Acworth was approved on February 17, 1989, and has been amended since, including by an act approved on May 6, 2024. HB 396 further amends this act by adopting an official map to delineate the city's corporate limits.

Section 1.11 of the Act is revised to specify that the city's boundaries will be those existing on the effective date of the charter, with any alterations made by local law or state law. These boundaries must be shown on a map, a written description, or a combination of both, which will be permanently retained in the office of the city clerk and designated as the "Official Map or Description of the Corporate Limits of the City of Acworth, Georgia". Photographic, typed, or other copies certified by the city clerk are admissible as evidence in courts and carry the same weight as the original.

The bill adopts the "Official Map or Description of the Corporate Limits of the City of Acworth, Georgia," dated December 19, 2024, prepared by the City Clerk, as the official map. The corporate boundaries of Acworth as of January 1, 2025, are to be reflected on this map, subject to amendments as per the charter, local act, or general state laws.

HB 396 repeals conflicting laws.

As of February 13, 2025.

## House Bill 404 [PASSED HOUSE 2/21, PASSED SENATE 2/28] - Conyers, City of; revise city boundaries

### Bill Information:

- Subject: City of Conyers New Charter Amendment: Boundary Revisions
- Number: House Bill 404
- Sponsors: Representatives Taylor of the 92nd, Moore of the 91st, and Carter of the 93rd
- Link: <https://www.legis.ga.gov/legislation/70207>

House Bill 404 (HB 404) focuses on amending the charter for the City of Conyers, initially approved on March 16, 1978. The amendment revises the city's boundaries and addresses related matters.

Section 1 of the bill amends the original Act by adding a new paragraph to Section 1-105, which pertains to the corporate limits of the city. Specifically, the corporate limits include several described parcels. These parcels are identified by their addresses and land lot descriptions.

HB 404 lists eleven parcels to be included within the corporate limits of the city.

HB 404 repeals conflicting laws.

As of February 13, 2025.

## **House Bill 476 [PASSED HOUSE 2/21, PASSED SENATE 2/28] - Bryan County; ad valorem tax for educational purposes; provide a homestead exemption**

### Bill Information:

- Subject: Property Tax - Homestead Exemption for Bryan County School District
- Number: House Bill 476
- Sponsors: Representatives Stephens of the 164th, Petrea of the 166th, and Franklin of the 160th
- Link: <https://www.legis.ga.gov/legislation/70393>

### Summary:

House Bill 476 provides a homestead exemption from Bryan County school district ad valorem taxes for educational purposes. The exemption applies to the amount by which the current year assessed value of a homestead exceeds the adjusted base year assessed value.

### Key definitions include:

- Ad valorem taxes: Taxes levied by the Bryan County school district for educational purposes, excluding those for bonded indebtedness.
- Adjusted base year assessed value: Calculated using the previous adjusted base year assessed value, inflation rate, and value of substantial property changes.
- Base year assessed value: The assessed value for the year preceding the year the exemption is first granted. For exemptions first granted in 2026, the base year is 2025.
- Homestead: As defined in O.C.G.A. § 48-5-40, including up to five contiguous acres.

The exemption does not transfer to subsequent owners. To receive the exemption, residents must apply to the Bryan County tax commissioner, unless they had a homestead exemption in 2025 and remain eligible in 2026, in which case it's automatically applied. The exemption is automatically renewed yearly as long as the person occupies the home as a homestead. The exemption does not apply to state, county, independent school district, or municipal ad valorem taxes. It also does not apply in addition to any other base year value homestead exemption.

This Act will be submitted by the election superintendent of Bryan County for an election in Bryan County in November 2025. If approved, Section 2 of the Act will take effect on January 1, 2026.

As of February 27, 2025.

## House Bill 498 [PASSED HOUSE 2/21, PASSED SENATE 2/25] - Garden City Charm and Tourism Act; enact

### Bill Information:

- Subject: Authorizing Augusta-Richmond County to levy an excise tax on the furnishing of rooms, lodgings, or accommodations
- Number: House Bill 498
- Sponsors: Representatives Heffner of the 130th, Howard of the 129th, Myles of the 126th, Newton of the 127th, and Prince of the 132nd
- Link: <https://www.legis.ga.gov/legislation/70422>

### Summary:

House Bill 498, also known as the “Garden City Charm and Tourism Act,” authorizes the governing authority of Augusta-Richmond County to levy an excise tax. This tax can be levied at a rate not exceeding 8 percent on the charge for furnishing rooms, lodgings, or accommodations to the public by any entity licensed or required to pay business or occupation taxes to the county for operating places like hotels, motels, and campgrounds.

The enactment of this bill follows a resolution by the Augusta-Richmond County governing authority on January 13, 2022, which specifies the tax rate, identifies tourism product development purposes, and specifies the allocation of proceeds. At least 50% of the tax revenue exceeding the amount collected at a 5% rate must be used for promoting tourism, conventions, and trade shows by the designated destination marketing organization. The remaining funds are to be used for tourism product development.

As of February 27, 2025.

## House Bill 534 [PASSED HOUSE 3/4] - Fairburn, City of; levy an excise tax

### Bill Information:

- Subject: Authorizing the City of Fairburn to levy an excise tax on the furnishing of rooms, lodgings, or accommodations
- Number: House Bill 534
- Sponsors: Representatives Jackson of the 68th and Glaize of the 67th
- Link: <https://www.legis.ga.gov/legislation/70517>

### Summary:

House Bill 534 authorizes the governing authority of the City of Fairburn to levy an excise tax. The City of Fairburn is authorized to levy a tax rate not to exceed 8 percent of the charge for furnishing rooms, lodgings, or accommodations to the public. This applies to entities licensed or required to pay business or occupation taxes to the city for operating hotels, motels, inns, lodges, tourist camps or cabins, campgrounds, or similar establishments.

The enactment of this bill is subsequent to a resolution adopted by the City of Fairburn on January 13, 2025, specifying the tax rate, identifying tourism product development purposes, and detailing the allocation of proceeds. A minimum of 50% of the tax revenue exceeding the amount collected at a 5% rate must be used for promoting tourism, conventions, and trade shows by the designated destination marketing organization. The remaining funds shall be allocated to tourism product development.

As of February 27, 2025.

## **House Bill 536 [PASSED HOUSE 3/4] - Public Facilities Authority of the City of Fairburn Act; enact**

### Bill Information:

- Subject: Public Facilities Authority of the City of Fairburn
- Number: House Bill 536
- Sponsors: Representatives Jackson of the 68th and Glaize of the 67th
- Link: <https://www.legis.ga.gov/legislation/70519>

### Summary:

House Bill 536, also known as the “Public Facilities Authority of the City of Fairburn Act,” establishes the Public Facilities Authority of the City of Fairburn as a body corporate and politic, separate and distinct from other public corporations. The authority is an instrumentality of the State of Georgia, authorized to exercise governmental and proprietary powers . The purpose of the authority is to promote the public good and general welfare of Fairburn citizens by financing and providing facilities, equipment, and services within the city. These can be sold to, leased or subleased to, or operated by any public body or private person. The authority's determinations regarding the promotion of public good are conclusive and not subject to review.

The Act outlines a broad range of powers vested in the authority:

- **Property and Contractual Powers:** It can acquire, construct, lease, and dispose of real and personal property; enter into contracts for operation, management, maintenance, and repair of its property; and accept gifts and bequests. The authority can engage in contracts, lease agreements, rental agreements, and installment sale agreements with public bodies and private persons, with terms up to 50 years as per the Georgia Constitution.

The bill further states that all property or interests in property owned by the authority shall be public property held and owned for governmental purposes and such property and all interests therein shall be exempt from ad valorem taxation. The property of the authority will not be subject to levy and sale under legal process, except Section 19 of this bill will not preclude a sale or foreclosure of any property under the terms of any deed to secure debt, mortgage, assignment, or security agreement that the authority has executed. Should the authority be dissolved after full payment of all revenue bonds and other obligations of the authority and the termination of any leases, contracts, or options to which the authority is a party, the interest and any redemption premiums thereon, title to the items of property, and funds of the authority held at the time of dissolution will, prior to the dissolution, be conveyed and transferred to such one or more public bodies, as the authority shall elect.

As of February 27, 2025.

## House Bill 539 [PASSED HOUSE 3/4] - Gwinnett County; school district ad valorem tax; increase homestead exemption

### Bill Information:

- Subject: Increase in homestead exemption for Gwinnett County school district ad valorem taxes
- Number: House Bill 539
- Sponsors: Representatives Reeves of the 99th, Efstoration of the 104th, Clark of the 108th, Adeyina of the 110th, Okoye of the 102nd, and others
- Link: <https://www.legis.ga.gov/legislation/70576>

### Summary:

This bill proposes to amend the act providing a homestead exemption in the Gwinnett County school district. The amendment seeks to increase the homestead exemption from \$4,000 to \$10,000 of the assessed value. This exemption applies to residents who occupy the property as their primary residence.

The Act's implementation is contingent upon a referendum during the 2026 general primary. If more than half of the votes cast favor the Act, Section 1 will take effect on January 1, 2027. The election superintendent of Gwinnett County is responsible for calling and conducting the election. The ballot will present the question of whether to approve the increase in the homestead exemption. The election superintendent's duties are mandatory.

The Act includes provisions for compliance with constitutional requirements, necessitating a two-thirds majority vote in both the Senate and the House of Representatives. Failure to conduct the election as prescribed will result in the automatic repeal of the Act.

As of February 27, 2025.

## House Bill 568 [PASSED HOUSE 3/4] - Euharlee, City of; levy an excise tax

### Bill Information:

- Subject: Authorizing the City of Euharlee to levy an excise tax on the furnishing of rooms, lodgings, or accommodations
- Number: House Bill 568
- Sponsors: Representatives Scoggins of the 14th and Gambill of the 15th
- Link: <https://www.legis.ga.gov/legislation/70648>

### Summary:

House Bill 568 authorizes the governing authority of the City of Euharlee to levy an excise tax at a rate not to exceed 8 percent on the charge for furnishing rooms, lodgings, or accommodations to the public. This applies to any person or legal entity licensed by, or required to pay business or occupation taxes to, the municipality for operating a hotel, motel, inn, lodge, tourist camp, tourist cabin, campground, or any other place in which rooms, lodgings, or accommodations are regularly or periodically furnished for value.

The enactment of this Act is subsequent to the adoption of Resolution No. 2025-02-04 by the governing authority of the City of Euharlee on February 4, 2025, which specifies the tax rate, identifies the projects or tourism product development purposes, and specifies the allocation of proceeds. A minimum of 50% of the tax revenue exceeding the amount collected at a 5% rate must be used for promoting tourism, conventions, and trade shows by the designated destination marketing organization. The remaining funds are to be used for tourism product development.

As of February 27, 2025.

## House Bill 572 [PASSED HOUSE 3/4] - Braselton, Town of; annex certain properties

### Bill Information:

- Subject: Annexation of certain properties into the Town of Braselton
- Number: House Bill 572
- Sponsors: Representatives Persinger of the 119th, Gaines of the 120th, and Efstrotation of the 104th
- Link: <https://www.legis.ga.gov/legislation/70655>

### Summary:

House Bill 572 amends the Act that provided a new charter for the Town of Braselton, which was approved on June 3, 2003. The amendment specifically concerns the annexation of certain properties into the town. The bill adds a new subsection to Section 1.11 of the original act, which details the properties to be included within the corporate limits of the town.

The properties to be annexed are identified by their Parcel ID as recorded by the Barrow County Board of Tax Assessors. These include Barrow County Parcel IDs XX023 013, XX0025 053, XX025 054, XX023 014, XX025 052, XX025 051, XX025 050, XX023 020, XX023 002, XX021 008, XX021 008A, XX021 008B, and XX021 008C.

As of February 27, 2025.

## House Bill 647 [PASSED HOUSE 3/6] - Mulberry, City of; change corporate limits

### Bill Information:

- Subject: Amendment to City of Mulberry Corporate Limits
- Number: House Bill 647
- Sponsors: Representatives Donatucci of the 105th, Efstration of the 104th, and McCollum of the 30th
- Link: <https://www.legis.ga.gov/legislation/70846>

### Summary:

House Bill 647 seeks to amend the Act that incorporated the City of Mulberry, which was approved on February 13, 2024. The purpose of the amendment is to revise the description of the corporate limits of the City of Mulberry.

Specifically, the bill adds “2025 Addition 2” to the description. This addition includes specifically described property located in Gwinnett County, Georgia, within the corporate limits of the City of Mulberry. The bill lists numerous tracts or parcels of land by referencing Deed Book and Page numbers within the Gwinnett County Land Records. The bill also refers to properties identified by the Gwinnett County Board of Tax Assessors, including specific tax parcel ID numbers.

Section 2 of the bill states that all conflicting laws are repealed.

As of February 27, 2025.

## **House Bill 648 [PASSED HOUSE 3/4] - College Park, City of; ad valorem tax for municipal purposes; homestead exemption; remove income cap**

### Bill Information:

- Subject: Homestead Exemption from City of College Park Ad Valorem Taxes
- Number: House Bill 648
- Sponsors: Representatives Schofield of the 63rd, Burnough of the 77th, Miller of the 62nd, and Jackson of the 68th
- Link: <https://www.legis.ga.gov/legislation/70847>

### Summary:

House Bill 648 aims to amend an act providing a homestead exemption from City of College Park ad valorem taxes for municipal purposes. This exemption applies to the full amount of the assessed value of the homestead for certain residents of that city who are disabled or are 65 years of age or older, approved May 1, 2023. The bill seeks to remove the income cap from such exemption and provide for compliance with constitutional requirements.

To receive the homestead exemption, residents must file an application with the governing authority of College Park, providing their age and additional information. The municipal election superintendent of College Park will call and conduct an election for the electors of the City of College Park to approve or reject this act. The election will be conducted on the Tuesday after the first Monday in November, 2025. The ballot shall have printed on it the words to either approve or reject the Act, which removes the income cap from a homestead exemption.

If more than half of the votes cast are for approval, Section 1 of this Act shall become of full force and effect on January 1, 2026. All conflicting laws are repealed.

As of February 27, 2025.

**Senate Bill 77 [PASSED SENATE 2/19, PASSED BY HOUSE 3/4] - City of Cartersville; independent school district ad valorem taxes for educational purposes; provide a homestead exemption**

Bill Information:

- Subject: Homestead Exemption from City of Cartersville Independent School District Ad Valorem Taxes
- Number: Senate Bill 77
- Sponsors: Senators Hufstetler of the 52nd and Setzler of the 37th
- Link: <https://www.legis.ga.gov/legislation/69805>

Summary:

Senate Bill 77 proposes to provide a homestead exemption from City of Cartersville independent school district ad valorem taxes for educational purposes. This exemption applies to the amount by which the current year assessed value of a homestead exceeds its adjusted base year assessed value. The bill provides specific definitions for terms such as “ad valorem taxes,” excluding those for bonded indebtedness, “adjusted base year assessed value,” which includes prior adjusted value, inflation-adjusted growth, and substantial property changes, and “base year assessed value,” set at 2024 for exemptions first granted in 2026. “Homestead” aligns with state law but is capped at five contiguous acres. The exemption is subject to application, although those with an existing 2025 homestead exemption may be automatically enrolled. It does not apply to state, county, or municipal ad valorem taxes. The exemption is valid for taxable years 2026 through 2030 and is contingent upon a referendum in Bartow County in November 2025. If approved by voters, Section 1 will become effective January 1, 2026.

As of March 6, 2025.

**Senate Bill 83 [PASSED SENATE 2/11, PASSED BY HOUSE 3/4] - Bartow County; school district ad valorem taxes for educational purposes; provide a homestead exemption**

Bill Information:

- Subject: Homestead Exemption from Bartow County School District Ad Valorem Taxes
- Number: Senate Bill 83
- Sponsors: Senators Hufstetler of the 52nd and Setzler of the 37th
- Link: <https://www.legis.ga.gov/legislation/69824>

Summary:

Senate Bill 83 proposes to provide a homestead exemption from Bartow County school district ad valorem taxes for educational purposes. The exemption is for the amount by which the current year assessed value of a homestead exceeds its adjusted base year assessed value. The bill defines key terms such as “ad valorem taxes” (excluding those for bonded debt), “adjusted base year assessed value” (including prior value, inflation-adjusted growth, and substantial property changes), and “base year assessed value” (2025 for initial 2026 exemptions). “Homestead” aligns with state law and includes up to five contiguous acres.

The exemption requires an application, though those with a 2025 homestead exemption may be automatically enrolled for 2026. It does not apply to state, county, independent school district (other than Bartow), or municipal ad valorem taxes. The exemption is valid for taxable years 2026 through 2030. Its implementation is contingent upon approval by voters in a referendum to be held in November 2025. If approved, Section 1 of the Act becomes effective on January 1, 2026.

As of March 6, 2025.

## **Senate Bill 139 [PASSED SENATE 3/3] - City of Mulberry; change the corporate limits of the city**

### Bill Information:

- Subject: City of Mulberry Corporate Limits Amendment
- Number: Senate Bill 139
- Sponsors: Senators Dixon of the 45th, Still of the 48th and Cowser of the 46th
- Link: <https://www.legis.ga.gov/legislation/70095>

### Summary:

Senate Bill 139 proposes to amend the corporate limits of the City of Mulberry, as established by an Act approved on February 13, 2024. The primary objective of this legislation is to expand the city's boundaries by incorporating numerous tracts or parcels of land located within Gwinnett County, Georgia. The bill explicitly lists these additions, referencing their descriptions as recorded in various deed books and page numbers within the Gwinnett County Land Records. Many of these newly included properties are further identified by their respective Gwinnett County Board of Tax Assessors parcel ID numbers on the effective date of this addition. This amendment serves to officially include these described properties within the legal jurisdiction and corporate limits of the City of Mulberry. The Act also states its intent to repeal any conflicting laws.

As of March 6, 2025.

## **Senate Bill 161 [PASSED SENATE 2/21]- Gordon County; school district ad valorem taxes for educational purposes; provide homestead exemption**

### Bill Information:

- Subject: Gordon County School District Homestead Exemption
- Number: Senate Bill 161
- Sponsors: Senators Hufstetler of the 52nd and Payne of the 54th
- Link: <https://www.legis.ga.gov/legislation/70300>

### Summary:

Senate Bill 161 (SB 161) proposes a homestead exemption from ad valorem taxes for educational purposes levied by the Gordon County school district. This exemption applies to the amount by which the current year's assessed value of a homestead exceeds its adjusted base year assessed value. However, this excludes taxes levied to pay interest on and retire bonded indebtedness. The bill defines key terms such as "ad valorem taxes", "adjusted base year assessed value", "base year assessed value", "homestead", "inflation rate", "previous adjusted base year assessed value", and "substantial property change".

The "adjusted base year assessed value" is calculated by adding the previous adjusted base year assessed value to the difference between the current and base year assessed values, with a limit based on the prior year's inflation rate, and the value of substantial property changes. "Base year assessed value" is defined as the 2024 taxable year's assessed value, or in other cases, the value from the year immediately preceding the year the exemption is first granted.

To receive the exemption, residents must apply to the Gordon County tax commissioner, who will determine eligibility. However, those who had a homestead exemption in 2025 and remain eligible in 2026 will be automatically granted this exemption without further application. The exemption is automatically renewed annually as long as the person occupies the residence as a homestead.

The exemption does not apply to state, county, independent school district, or municipal ad valorem taxes. It is in addition to any other homestead exemption unless another base year value homestead exemption exists for the Gordon County school district, in which case only the larger or more beneficial exemption will be applied. The Gordon County tax commissioner is tasked with establishing a method for determining annual inflation rates.

This Act is contingent upon a referendum during the November 2025 election in Gordon County. If more than half the votes favor approval, Section 1 of the Act will take effect on January 1, 2026. The Act applies to taxable years beginning on or after January 1, 2026.

As of February 13, 2025.

## Senate Bill 206 [PASSED SENATE 3/3]- “South Georgia Energy Authority Act”; enact

### Bill Information:

- Subject: “South Georgia Energy Authority Act”
- Number: Senate Bill 206
- Sponsors: Senators Summers of the 13th and Tillery of the 19th
- Link: <https://www.legis.ga.gov/legislation/70495>

### Summary:

Senate Bill 206 establishes the South Georgia Energy Authority as a public body corporate and politic, explicitly stating it is a political subdivision and instrumentality of the State of Georgia, but not a State institution. The Authority is granted perpetual existence, with its property deemed public and tax-exempt.

The purpose of the Authority is to undertake projects benefiting the Cities of Ashburn, Douglas, Fitzgerald, Ocilla, and Tifton, primarily concerning the acquisition, transmission, and distribution of natural gas. The Authority has broad powers including the ability to contract, sue and be sued, acquire property, and issue revenue bonds. It can fix rates and charges for its services and is exempt from regulation by the Georgia Public Service Commission, similar to a municipality. The Authority is governed by a board consisting of mayoral appointees from the aforementioned cities and three members with economic development experience.

The bill provides for the issuance of revenue bonds to finance projects, outlining procedures for their undertaking, security, and payment. These bonds do not constitute a debt or pledge of the State's credit. The Authority enjoys tort immunity similar to a municipality.

As of February 27, 2025.

## **Senate Bill 235 [PASSED SENATE 3/3]- Whitfield County; school district ad valorem taxes for educational purposes; provide a homestead exemption**

### Bill Information:

- Subject: Homestead Exemption from Ad Valorem Taxes for Whitfield County School District
- Number: Senate Bill 235
- Sponsors: Senator Payne of the 54th
- Link: <https://www.legis.ga.gov/legislation/70651>

### Summary:

Senate Bill 235 provides a homestead exemption from Whitfield County school district ad valorem taxes for educational purposes. The exemption applies to the amount by which the current year assessed value of a homestead exceeds the adjusted base year assessed value. “Ad valorem taxes” are defined as all ad valorem taxes levied by the Whitfield County school district, excluding those for bonded indebtedness.

The “adjusted base year assessed value” is calculated as the sum of the previous adjusted base year assessed value, an amount not exceeding the previous adjusted base year assessed value multiplied by the prior year's inflation rate, and the value of any substantial property change. “Base year assessed value” is defined for those first granted the exemption in 2026 as the assessed value for the 2024 taxable year and, in all other cases, as the assessed value from the taxable year immediately preceding the year the exemption is first granted. “Homestead” is defined with reference to O.C.G.A. § 48-5-40, including up to five contiguous acres.

To receive the exemption, residents must apply to the Whitfield County tax commissioner, although those with an existing homestead exemption for the 2025 tax year who remain eligible will be automatically allowed the exemption. The exemption does not apply to state, county, independent school district, or municipal ad valorem taxes. The Whitfield County tax commissioner will determine annual inflationary index rates.

As of February 27, 2025.

## **Senate Bill 237 [PASSED SENATE 3/3]- Newton County Public Facilities Authority; contracts and borrowing of funds; revise provisions**

### Bill Information:

- Subject: Newton County Public Facilities Authority Amendments
- Number: Senate Bill 237
- Sponsors: Senators Strickland of the 42nd and Anderson of the 43rd
- Link: <https://www.legis.ga.gov/legislation/70661>

### Summary:

Senate Bill 237 seeks to amend the Act that created the Newton County Public Facilities Authority, which was approved on June 29, 2020. The bill revises provisions regarding contracts and borrowing of funds, revenue bonds, and credit not pledged. It also addresses the distribution of assets upon the authority's dissolution and provides definitions for terms used within the Act.

The bill modifies Section 3 to revise the definitions of “project” and “revenue bonds”. It amends Section 4 to revise the powers of the authority, specifically regarding executing contracts and borrowing money. Revisions to Section 5 concern revenue bonds, stating the authority can issue them to pay for project costs or to refund previously issued obligations. The principal and interest on these bonds are payable solely from pledged revenues and properties, with a maximum maturity of 40 years. Approval from the Newton County Board of Commissioners is required to finance a project for the Newton County School District or any municipal corporation within Newton County.

Section 7 is revised to clarify that revenue bonds do not constitute a debt or pledge of credit for Newton County, the Newton County School System, any municipality within the county, or the State of Georgia. However, the bill does not affect the ability of the authority and any political subdivision or municipal corporation to enter into intergovernmental contracts to ensure the payment of the authority's operating costs and other costs of any project. Finally, the bill amends Section 16 to specify that upon the authority's dissolution, its assets become the property of Newton County unless otherwise stipulated in project agreements.

As of February 27, 2025.