



# County Attorney Seminar

## 2024 - Legislative Update: An overview of impacts on local governments.

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## 2024 Regular Session of the General Assembly of Georgia

*(Legislation Relevant to County Attorneys)*

### House Bills and Resolutions that Passed:

**HB 206 – Commercial Property Assessed Clean Energy (C-PACE)** (Rep. Steven Sainz, 123rd) Effective April 25, 2024.

This legislation authorizes development authorities to establish a program that finances energy efficiency, water conservation, renewable energy, and resilience improvements for privately owned or leased commercial, industrial, or agricultural real property, and certain multifamily residential real properties. HB 206 allows property owners to finance the up-front cost of eligible improvements and repay the authority over-time through assessments on the underlying real property.

**HB 300 – Solar Decommissioning Provisions – Local Preemption** (Rep. Trey Kelley, 16<sup>th</sup>) Effective July 1, 2024.

This legislation establishes requirements for contracts between land owners and businesses leasing real property for large solar energy facilities. The legislation outlines the company's responsibilities regarding the decommissioning of solar power equipment upon lease termination, including for financial assurance covering removal costs and restoration of the property's original condition.

\*The legislation preempts local governments from imposing bond requirements for the benefit of the local government to cover the costs of abating any nuisance and restoring the property to its natural condition.

**HB 451 – Post-Traumatic Stress Disorder Insurance** (Rep. Devan Seabaugh, 34th) Effective January 1, 2025.

This legislation requires that public entities provide supplemental, illness-specific insurance coverage to first responders diagnosed with occupational post-traumatic stress disorder (PTSD). In addition to law enforcement officers and firefighters, the term ‘first responders’ includes 911 dispatchers, corrections and jail officers, and probation officers. Coverage is available once per one’s lifetime, and includes a \$3,000 lifetime cash benefit and an income replacement disability benefit payable for up to 90 days.

**HB 461 – Building Permit Fees: Eliminates One Method of Calculation** (Rep. Brad Thomas, 21<sup>st</sup>) Effective July 1, 2024.

HB 461 amends O.C.G.A. 48-13-9, relating to the imposition of regulatory fees by local governments, to require the proceeds of regulatory fees collected by a local government to be used for the related regulatory activity and not the general operations of the local government.

Additionally, 'registered investment advisors', 'shooting galleries and firearm ranges', and 'firearms dealers' are added to a list of businesses to which local governments may not charge a regulatory fee.

HB 461 eliminates the ability for a local government to impose a fee for construction projects classified as renovation based on the cost of the project and instead requires the use of square feet for the calculation of a fee for new construction projects and renovation projects valued at \$75,000.00 or more.

**HB 581 – Comprehensive Property Tax and Sales Tax Reform Package** (Rep. Shaw Blackmon, 146th) Effective January 1, 2025; contingent upon the ratification of the constitutional amendment during the November 2024 statewide referendum.

- This legislation, through the authority of a Constitutional Amendment – HR 1022 – imposes a statewide floating homestead exemption (adjusted base year homestead exemption) for all local governments including school districts; provided, however, that such governments and districts may opt-out of the exemption by following certain procedures. In the event that a jurisdiction already has a base year homestead exemption provision, the taxpayer receives whichever homestead exemption amount is the largest among the two.
- Adds a definition for ‘estimated roll-back rate’ to mean the current year's estimated millage rate minus the millage equivalent of the total net assessed value added by reassessments. Language is also struck that required using the most recent arm's length transaction amount in any year as the maximum allowable fair market value for the next taxable year.
- HB 581 amends O.C.G.A. 48-5-264, relating to duties of the chief appraiser, to require county chief appraisers to reappraise land parcels in their county every three years.

- The bill amends O.C.G.A. 48-5-299, relating to changing real property values established by appeal, to change the length the value of real property is frozen following appeal from three total years to two total years, including the year the value of real property is challenged.
- The bill amends O.C.G.A. 48-5-306, relating to annual notices of current assessment, to require notices to include the current year's estimated roll-back rate.
- HB 581 amends O.C.G.A. 48-8-6, relating to limitations on local sales and use taxes, by repealing current limitations on local sales tax rates and setting up a new maximum rate calculation that does not allow for more than 5% of local sales taxes in total.
- The bill limits local sales taxes to no more than 2 percent; provided, however, that the following categories of taxes do not fall under that 2 percent cap:
  - Up to 1 percent for an education-related special purpose local option sales tax;
  - Up to 1 percent from among certain transportation-related sales and use taxes; and
  - Up to 1 percent from among various targeted sales taxes, such as the municipal water and sewer projects tax (MOST).
- The bill establishes a new local option sales tax for certain local governments:
  - The sales tax must be used to provide property tax relief and can be levied up to 1 percent, in 0.05 percent increments.
  - To initiate the tax, an intergovernmental agreement and voter approval via a referendum is required and all participating counties and municipalities must have in place a base year homestead exemption.
  - The commissioner of the Department of Revenue shall not certify the tax digest of a political subdivision that is not in compliance with the requirement of using the proceeds of the tax to provide property tax relief.

**[HB 808 – Increases Statewide Tangible Personal Property Tax Exemption to \\$20,000](#)** (Rep. Mike Cheokas, 151st) Applicable beginning January 1, 2025, provided that the measure is approved in a statewide referendum on November 5, 2024.

This legislation increases the minimum threshold for which tangible personal property taxes are imposed from \$7,500 to \$20,000. Tangible personal property with a value under this threshold would not be required to be returned for taxation, but tangible personal property valued over said threshold would be fully subject to ad valorem taxation from the first dollar.

**[HB 946 – Single-County TSPLOST](#)** (Rep. Lee Hawkins, 27th) Effective May 6, 2024.

This legislation amends the current single-county TSPLOST, so that once a city or cities making up more than 50% of the municipal population sign an intergovernmental agreement (IGA) with the county, the tax may be levied up to the full 1%. Any cities that do not sign onto such an IGA will be considered absent municipalities. The absent municipalities will receive a share of the tax based on a formula using

their proportionate share of the municipal population and total municipal centerline miles in the county. The tax may generally be levied under the IGA for a maximum of five years; provided, however, that the tax may be levied for up to six years if municipalities representing 100 percent of the district's municipal population enter into the agreement. The bill removes language that allowed the TSPLOST to be established without an intergovernmental agreement at a rate of up to 0.75%.

**HB 974 – Elections: Omnibus Bill I** (Rep. John LaHood, 175<sup>th</sup>) *Effective July 1, 2024.*

Among its many provisions, this multi-faceted election bill:

- Requires that all ballots be printed on security paper with a visible watermark.
- Requires the Secretary of State (SOS) to establish and maintain a statewide system for the posting of scanned paper ballots, with scanned images being available by 5:00 p.m. on the second Friday following an election.
- Requires counties to perform additional risk-limiting audits.
- Requires the SOS to create a pilot program to audit the paper ballot images by optically scanning the human-readable text portions of the ballots.

Counties (election superintendents) will assume additional costs and administrative responsibilities in implementing this bill.

**HB 1019 – Doubles Statewide Homestead Exemption to \$4,000** (Rep. Matt Reeves, 99th) ***VETOED***  
~~*Effective upon the Governor's signature and approval in the November 2024 statewide referendum.*~~

This legislation doubles the existing statewide homestead exemption from \$2,000 to \$4,000 for county and school districts, but not for municipalities or municipal school districts. For some local governments that provide a higher local homestead exemption that is in lieu of the statewide homestead exemption, this bill may have no financial impact.

*\*This bill has an outstanding issue: The ballot question purports to raise the homestead exemption from \$2,000.00 to \$10,000.00, but the statute only raises the exemption by \$2,000.00.*

**HB 1033 – Utility Worker Protection Act** (Rep. Rob Leverett, 123rd) *Effective May 6, 2024 and applicable to offenses committee on or after July 1, 2024.*

This legislation adds enhanced penalties for protection of utility workers harmed while acting within the scope of their employment or while performing official duties. The bill includes a definition for the term 'utility worker', which includes independent contractors and applies to both private and public entities.

The sentencing enhancement is added to the following crimes: simple assault, making it a high and aggravated misdemeanor; aggravated assault, making the term of imprisonment between three and 20 years; simple battery, making it a high and aggravated misdemeanor; aggravated battery, making

the term of imprisonment between one and 20 years; and battery, making the crime a high and aggravated misdemeanor.

**[HB 1073 – Zoning: Halfway Houses and Drug Rehabilitation Centers and Camera Ordinances](#)** (Rep. Dale Washburn, 144th) *Effective May 6, 2024.*

- Repeals hearing and notice provisions relating to zoning decisions for halfway houses, drug rehabilitation centers, and drug dependency treatment centers.
- Allows municipalities to permit sales of alcohol for consumption in special entertainment districts during specified times.
- Prohibits local governments from requiring video surveillance in the exterior or interior of businesses where automotive gasoline is sold.

**[HB 1105 – Immigration and Sanctuary Policies](#)** (Rep. Jesse Petrea, 166th) *Effective May 1, 2024; provided, however, that Code Section 42-4-16 is effective on December 31, 2024.*

- Requires Georgia law enforcement officials to work in conjunction with federal immigration authorities and to send, receive, and maintain information relating to the immigration status of any individual as reasonably needed for public safety purposes.
- Any sheriff's office or law enforcement agency of a local governing body that acts in violation is subject to the withholding of state funding or state-administered federal funding other than to provide services required in subsection (d) of O.C.G.A. 50-36-1.
- As a condition of funding, the Department of Community Affairs, the Department of Transportation, or any other state agency that provides funding to local governing bodies will require certification of compliance with requirements in Code Section 50-36-4 for submission of annual immigration compliance reports.
- Any funding withheld from a sheriff's office is remitted to the county.
- The legislation provides standard procedures for booking of aliens and foreign nationals, and requires jailers to prepare quarterly reports outlining several categories of information for each jail jurisdiction. The bill provides that a first violation of the requirements in this Code section is a misdemeanor. Any second or subsequent violation is a misdemeanor of a high and aggravated nature.

**[HB 1146 – Private Water Permitting](#)** (Rep. Ron Stephens, 164th) *Effective May 6, 2024.*

This legislation mandates that the Environmental Protection Division (EPD) issue consumable water permits to private water suppliers operating within the “coastal aquifers of the state,” if the relevant public entity cannot or will not provide public water service within 18 months. This Code section is automatically repealed on January 1, 2029.

**[HB 1149 – Constitutional Officers Must Disclose Discretionary Funds](#)** (Rep. Meshia Mainor, 56th) *Effective July 1, 2024.*

This legislation requires county constitutional officers to annually report the financial condition and results of the operation of each of their discretionary funds to the county governing authority. Discretionary funds are those which are not appropriated through the county's budget process. The county must then report the discretionary funds in its annual audit, but are not liable for a constitutional officer failing to provide timely or accurate information.

**[HB 1203 – Dispossession Proceedings](#)** (Rep. Trey Kelley, 16<sup>th</sup>) *Effective April 24, 2024.*

This legislation entitles a landlord to use an off-duty sheriff, sheriff's deputy, marshal, or Peace Officer Standards and Training Council (POST) certified officer with jurisdiction over the property to execute a writ of possession at the landlord's sole cost and expense when an on-duty official is unable to execute the writ within 14 days of the landlord's application or request for execution. The landlord will have access to a list of authorized off-duty personnel, and provide written notice to the sheriff, constable, or marshal of the time of execution of the writ at last five calendar days in advance of the execution.

**[HB 1207 – Elections: Omnibus Bill II](#)** (Rep. Tim Fleming, 114<sup>th</sup>) *Effective July 1, 2024.*

Among its many provisions, this multi-faceted election bill:

- Requires election workers to be citizens of the United States.
- Adds an additional qualifying deadline if no candidates qualify for an election.
- Requires election superintendents to take additional steps in proofing ballots.
- Authorizes election superintendents to use less than one voting machine per every 250 electors on election day.
- Grants poll watchers additional access at voting locations and in areas where administration of the voting process is taking place.
- Adds penalties for those threatening or interfering with a poll officer, election official, or poll watcher.

**[HB 1223 – Georgia Soil Amendment Act](#)** (Rep. Rob Leverett, 123rd) *Effective July 1, 2024.*

This legislation amends the Georgia Soil Amendment Act of 1976 by adding new regulations and definitions related to specific violations for applying soil amendments. These violations include the following:

- If the site owner is under a consent order or facing existing enforcement action by the Department of Agriculture or Environmental Protection Division of the Department of Natural Resources.
- If a notice of violation has been issued by the Environmental Protection Division of the Department of Natural Resources.

- If the department has notified both the site owner and the person who has applied or distributed soil amendments, they must cease applying soil amendments on that site.

**[HB 1407 – Service Delivery Strategy Law Revisions](#)** (Rep. John LaHood, 175<sup>th</sup>) *Effective January 1, 2026.*

This legislation makes several procedural revisions to the process of negotiating a service delivery strategy (SDS). It is a product of the 2023 Joint Legislative SDS Study Committee in which both ACCG and GMA participated. Among its provisions, HB 1407:

- Authorizes counties to utilize several additional unincorporated revenues to pay for unincorporated services.
- Sets a standard for when negotiations must begin, when they can be called due to a change of circumstances, when they must end, and provides other deadlines throughout the process.
- Requires the Georgia Department of Community Affairs (DCA) to develop optional statewide mapping standards for SDS negotiations.
- Provides for mandatory mediation and optional nonbinding arbitration processes, while still allowing a party to petition the Superior Court to resolve any outstanding disagreements.
- Adds some exceptions to the imposition of sanctions following an SDS impasse.
- Provides that if any change in service delivery or revenue distribution arrangements affects less than all the parties, an amendment to the strategy is limited to the participation of only those parties affected by the change.
- Prohibits DCA from promulgating any SDS rules or regulations unless they are specifically authorized to do so by law.

**[HR 1022 \(See HB 581\) – Constitutional Amendment Allowing Opt-Out of Statewide Floating Homestead Exemption](#)** (Rep. Beth Camp, 135<sup>th</sup>) *Effective January 1, 2025, provided that the measure is ratified by a majority of voters statewide on November 5, 2024.*

This resolution would amend the constitution to allow local governments to opt out of the statewide floating homestead exemption as provided for in HB 581. The provisions of HB 581 will not become law unless this constitutional amendment is ratified in the 2024 General Election.

**[HR 1498 – Study Committee on Private Water Systems](#)** (Rep. Trey Rhodes, 124<sup>th</sup>)

This resolution creates a study committee to analyze the operations of private water systems around the state. It was created in response to HB 1220, legislation that did not pass this session but addresses the current concerns surrounding the lack of oversight on private water companies in Georgia.

**[HR 1554 – Study Committee on Navigable Streams](#)** (Rep. Lynn Smith, 70<sup>th</sup>)

This resolution creates a study committee tasked with carefully evaluating all aspects of navigable streams in the state, including the complex issues surrounding their ownership, as well as private and

public rights of use, and other related matters. The creation of this committee was prompted by HB 1397, legislation that failed in attempts to categorize waterways as navigable or non-navigable. However, its companion legislation, HB 1172, passed this session, defining the rights associated with using navigable streams for activities such as hunting and fishing, even if a landowner holds a pre-1863 land grant. Although these rights are limited to these activities.



## Senate Bills and Resolutions that Passed:

**SB 19 – Reporting of Passport Application and Processing Fees** (Sen. Kay Kirkpatrick, 32nd) *Effective January 1, 2025.*

Enacts reporting requirements for fees, sums, or other remuneration for the performance of passport duties performed by clerks of superior courts and probate judges. Both clerks and probate judges will issue written reports to counties on a quarterly basis disclosing the total amount of fees received by the clerks or probate judges during the previous quarter.

**SB 37 – Sheriffs’ Salary Supplement and Jail Officer Powers** (Sen. Randy Robertson, 29th) *Effective July 1, 2024.*

- A sheriff that serves more than one court shall receive two salary supplements. Each salary supplement is payable at \$4,630.80 (\$385.90 per month). These supplements would not be increased by any state cost-of-living adjustment (COLA) or general performance-based increases.
- Establishes the law enforcement unit within the Georgia Public Safety Training Center, and charges the unit with preserving public order, protecting life and property, and preventing crime. This unit enforces laws on all properties controlled by the Georgia Public Safety Training Center and enforces state laws and protects life and property when ordered by the governor or requested by a sheriff or police chief.
- SB 37 authorizes jailers certified by the Georgia Peace Officer Standards and Training Council as having successfully completed the course of training require by the Georgia Peace Officer Standards and Training Act to arrest any person who is in violation of a criminal law which occurs in the jail or within the perimeter of the guardlines of the jail. The jailer may also arrest anyone who has a complaint or arrest warrant pending and surrenders themselves.

**SB 189 – Elections: Omnibus Bill III** (Sen. Max Burns, 23rd) This bill’s provisions have many different effective dates. Sections 1, 2, 3, 3.1, 5, 8, 10, and 11 effective July 1, 2024; Sections 4, 6, and 9 effective January 1, 2025; Section 7 effective July 1, 2026; Sections 12 and 14 effective May 6, 2024.

Among its many provisions, this multi-faceted election bill:

- Provides that the text portion of the paper ballot now constitutes an official vote – effective July 1, 2026.
- Authorizes election superintendents to provide paper ballots in certain county races – effective Jan. 1, 2025.
- Requires election superintendents to tabulate absentee ballot results by 8:00 p.m. on election day – effective Jan. 1, 2025.
- Removes the Secretary of State as an ex-officio member of the State Election Board – effective July 1, 2024.
- Allows any political party that has obtained ballot access in no fewer than 20 states to field a presidential candidate in Georgia – effective July 1, 2024.
- Specifies that the mailing address for homeless persons is the registrar's office for voting purposes – effective Jan. 1, 2025.

- Sets standards and expands the grounds for challenging an elector's right to vote – effective Jan. 1, 2025.
- Requires additional steps for election workers in sealing, storing, and documenting ballot custody – effective Jan. 1, 2025.
- Requires election superintendents, after certification, to unseal and scan ballot images and other materials, at a specified resolution, for anyone who requests them – effective Jan. 1, 2025.

Counties (election superintendents) will assume additional costs and administrative responsibilities in implementing this bill.

**[SB 212 – Elections: End Probate Judges’ Election Responsibilities](#)** (Sen. Max Burns, 23<sup>rd</sup>) *Effective May 6, 2024, for purposes of creation of local election boards; effective for other purposes January 1, 2025.*

Currently, there are about 25 Georgia counties where the probate judge administers elections. This legislation removes probate judges’ election responsibilities, effective January 1, 2025, following the completion of the 2024 general election. These counties are required to establish an election board and supervisor by December 15, 2024, to meet the above date.

Counties with probate judges administering elections will have to switch to boards of elections and will likely assume additional costs and administrative responsibilities in doing so.

**[SB 293 – Appointments of District Health Directors](#)** (Sen. Ben Watson, 1st) *Effective July 1, 2024.*

This legislation revises the selection and qualifications of district health directors by:

- Requiring them to have at least a master's degree in public health or a related field if they aren't licensed to practice medicine.
- Authorizing the district health director to serve as CEO of each local county board of health within the district.
- Authorizes the Department of Public Health Commissioner to appoint an interim district health director when there is a vacancy.

**[SB 395 – Placement of Reversal Opioid Medication](#)** (Sen. Clint Dixon, 45th) *Effective July 1, 2024.*

- Requires local governments to make available three opioid antagonists in each building where a local governing authority meets and each courthouse, provided that such building already has an automated external defibrillator.
- This legislation also requires each government entity to establish and implement an internal training and implementation policy for the administration of opioid antagonists.
- No government official, employee, or agent who acts in good faith or fails to act in administering the opioid antagonist will be civilly liable for such actions. No government entity will be civilly liable for failure to provide an automated external defibrillator or opioid antagonist.
- Additional provisions related to the prescription of opioid antagonist and possession and use in schools.

[SB 443 – Nuisances: Locals May be Reimbursed Costs for Non-Permitted Events](#) (Sen. Ben Watson, 1st) Effective April 8, 2024.

This legislation authorizes s district attorney, solicitor general, city attorney, or county attorney to file a public nuisance claim under O.C.G.A. 41-2-2, and seek to recover from a promoter or organizer of an unpermitted event the expenses incurred by a local government for public safety.

## NOTABLE PORTIONS OF STATE BUDGET FOR FY 2025 & AMENDED FY 2024

The overview lists some of the appropriations of interest to counties, set out by state agency where applicable:

### State Employee COLAs

State employees will receive a 4% COLA, meaning that county commissioners, local constitutional officers (sheriff, clerk of court, probate judge and tax commissioner), magistrates and most coroners will also receive a 4% COLA for calendar year 2025. Numerous local government salaries are affected by this state COLA.

We expect that the increase in the amount that counties must pay to the affected public officials will commence 01/01/2025; provided, however, for officials whose compensation is tied to superior court judges by local Act, the related increases will likely commence July 1, 2024 for such officials.

### Department of Corrections

#### *AFY 2024*

Additional funds for a \$2 per-diem increase for County Correctional Institutions effective April 1, 2024 (\$887,773)

#### *FY 2025*

Additional funds for a \$2 per-diem increase for County Correctional Institutions (\$3,551,094)

### Department of Revenue

#### *AFY 2024*

Forestland Protection Grant (FLPA) program funding (\$39,073,494)

#### *FY 2025*

FLPA program funding remained the same as AFY 2024

## **Department of Transportation**

### *AFY 2024*

Provide one-time additional funding to the Local Road Assistance Administration program for additional support of local transportation infrastructure projects. These funds will be administered like the LMIG (Local Maintenance and Improvement Grants) program but will not have the local match requirements (\$250,000,000).

\$500 million in the new Freight Infrastructure Projects program to enhance the state's rapidly growing and thriving freight network

### *FY 2025*

An increase of \$43.6 million to GDOT's capital programs

An additional \$35.8 million in the Routine Maintenance Program

Increase of \$407,000 to the Traffic Management and Control Program to support the recruitment of Highway Emergency Response Operators (HEROs)

## **Georgia Environmental Finance Authority**

### *AFY 2024*

Additional funds to support water and wastewater infrastructure development through low-interest loans to local communities (\$250,000,000).

### *AFY 2025*

\$15,000,000 for match for federal Clean Water and Drinking Water Revolving Fund Loan Programs.

## **Secretary of State's Office**

### *AFY 2024*

Increase postage expenses for mailing out new precinct cards (\$1,700,000)

Provide funds (\$110,000) to add watermarks to ballot paper

Provide funds (\$3,000,000) to replace voting machine batteries

### *FY 2025*

Provide funds (\$5,000,000) for ballot-text auditing technology to verify an election without the use of QR codes.

## Notable Legislation that Did Not Pass:

**HB 290 – Three-Party Contract for Collection of City Taxes and Caps Tax Commissioner Compensation**

**HB 301 – Penalties for Local Governments with Sanctuary Polices**

**HB 348 – Restrictions on Speed Detection Cameras in School Zones**

**HB 514 – Housing Regulation Transparency Act**

**HB 905 – Zoning Procedures Law Revisions**

**HB 981 – Building Permits Cannot Exceed \$500 for Any Agricultural Producers**

**HB 1043 – Bitcoin Mining Operation Free-for-All: Preempt Local Government Ordinances**

**HB 1044 – Public Works Bid Threshold: Increase from \$100,000 to \$250,000**

**HB 1121 – Short Term Rentals: Preempt Local Government Regulations**

**HB 1126 – Enforcement of Speeding in School Zones by Automated Traffic Enforcement Safety Devices**

**HB 1225 – LOST Negotiations – Revise the Distribution of Proceeds**

**HB 1266 – Housing: The CHOICE Act – Preferential Treatment for those Adopting Zoning Density**

**SB 16 – EMS Reform Legislation**

**SB 413 – Sales Tax – Dates that Local Referendums May Be Held; Date for Initiating Taxes**

**SB 435 – Infrastructure and Community Development Act**