

The Senate Committee on Finance offered the following substitute to HB 581:

A BILL TO BE ENTITLED
AN ACT

1 To amend Title 48 of the Official Code of Georgia Annotated, relating to revenue and
2 taxation, so as to revise requirements for notices of tax assessment; to provide that county
3 boards of tax assessors shall have the right to appeal concerning sales ratio studies under
4 certain conditions; to revise the limitation on increasing new valuations established through
5 appeals or agreements; to revise the required contents of annual notices of assessment; to
6 revise a defined term; to provide for a state-wide adjusted base year ad valorem homestead
7 exemption and provide procedures for opting out of such homestead exemption at the local
8 level; to provide for a short title; to provide for an effective date, applicability, and a
9 contingent, automatic repeal; to provide for related matters; to repeal conflicting laws; and
10 for other purposes.

11 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

12 **PART I**
13 **SECTION 1-1.**

14 This Act shall be known and may be cited as the "Save Our Homes Act."

PART II

SECTION 2-1.

17 Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, is
 18 amended in Code Section 48-5-32.1, relating to certification of assessed taxable value of
 19 property and method of computation, resolution or ordinance required for millage rate, and
 20 advertisement of intent to increase property tax, by revising paragraphs (1) and (2) of
 21 subsection (c) as follows:

22 "(c)(1) Whenever a recommending authority or levying authority shall propose to adopt
 23 a millage rate which does not exceed the ~~roll-back~~ previous year's millage rate, it shall
 24 adopt that millage rate at an advertised public meeting and at a time and place which is
 25 convenient to the taxpayers of the taxing jurisdiction, in accordance with the procedures
 26 specified under Code Section 48-5-32.

27 (2) In those instances in which the recommending authority or levying authority
 28 proposes to establish a general maintenance and operation millage rate which would
 29 require increases beyond the ~~roll-back~~ previous year's millage rate, the recommending
 30 authority or levying authority shall advertise its intent to do so and shall conduct at least
 31 three public hearings thereon, at least one of which shall commence between the hours
 32 of 6:00 P.M. and 7:00 P.M., inclusive, on a business weekday. The recommending
 33 authority or levying authority shall place an advertisement in a newspaper of general
 34 circulation serving the residents of the unit of local government and post such
 35 advertisement on the website of the recommending or levying authority, which shall read
 36 as follows:

NOTICE OF PROPERTY TAX INCREASE

37 The (name of recommending authority or levying authority)
 38 _____
 39 (name of recommending authority or levying authority) has tentatively adopted a

40 millage rate which will require an increase in property taxes by ~~(percentage increase~~
 41 ~~over roll-back rate)~~ _____ (percentage increase over previous
 42 year's millage rate) percent.

43 All concerned citizens are invited to the public hearing on this tax increase to be held
 44 at ~~(place of meeting)~~ _____ (place of meeting) on ~~(date and time)~~
 45 _____ (date and time).

46 Times and places of additional public hearings on this tax increase are at ~~(place of~~
 47 ~~meeting)~~ _____ (place of meeting) on ~~(date and time)~~
 48 _____ (date and time).

49 This tentative increase will result in a millage rate of ~~(proposed millage rate)~~
 50 _____ (proposed millage rate) mills, an increase of ~~(millage rate increase~~
 51 ~~above the roll-back rate)~~ _____ (millage rate increase above previous year's
 52 millage rate) mills. Without this tentative tax increase, the millage rate will be no more
 53 than ~~(roll-back millage rate)~~ _____ (previous year's millage rate)
 54 mills. The proposed tax increase for a home with a fair market value of ~~(average home~~
 55 ~~value from previous year's digest rounded to the nearest \$25,000.00)~~
 56 _____ (average home value from previous year's digest rounded to the
 57 nearest \$25,000.00) is approximately \$(~~increase~~) \$ _____ (increase) and the
 58 proposed tax increase for nonhomestead property with a fair market value of ~~(average~~
 59 ~~nonhomestead property value from previous year's digest rounded to nearest~~
 60 ~~\$25,000.00)~~ _____ (average nonhomestead property value from previous
 61 year's digest rounded to the nearest \$25,000.00) is approximately \$(~~increase~~) \$ _____
 62 (~~increase~~).'

63 Simultaneously with this notice the recommending authority or levying authority shall
 64 provide a press release to the local media."

65

SECTION 2-2.

66 Said title is further amended in Code Section 48-5-274, relating to the establishment of
67 equalized adjusted property tax digest, establishment and use of average ratio, information
68 to be furnished by state auditor, grievance procedure, and information to be furnished by
69 commissioner, by revising paragraph (1) of subsection (f) as follows:

70 "(f)(1) Each county governing authority, each governing authority of a municipality
71 having an independent school system, ~~and each local board of education, and each county~~
72 board of tax assessors, when aggrieved or when having an aggrieved constituent, shall
73 have a right, upon written request made within 30 days after receipt of the digest
74 information, to refer the question of correctness of the current equalized adjusted property
75 tax digest of the local school system to the state auditor. The state auditor shall take any
76 steps necessary to make a determination of the correctness of the digest and to notify all
77 interested parties of the determination within 45 days after receiving the request
78 questioning the correctness of the digest."

79

SECTION 2-3.

80 Said title is further amended in Code Section 48-5-299, relating to ascertainment of taxable
81 property, assessments against unreturned personal property, penalty for unreturned property,
82 and changing real property values established by appeal in prior year or stipulated by
83 agreement, by revising subsection (c) as follows:

84 "(c) When the value of real property is reduced ~~or is unchanged~~ from the value on the
85 initial annual notice of assessment or a corrected annual notice of assessment issued by the
86 board of tax assessors and such reduced valuation has been established as the result of an
87 appeal decision rendered by the board of equalization, hearing officer, arbitrator, or
88 superior court pursuant to Code Section 48-5-311 or stipulated by written agreement signed
89 by the board of tax assessors and taxpayer or taxpayer's authorized representative, the new
90 valuation so established by appeal decision or agreement may not be increased by the board

91 of tax assessors during the next two successive years, unless otherwise agreed in writing
92 by both parties, subject to the following exceptions:

93 (1) This subsection shall not apply to a valuation established by an appeal decision if the
94 taxpayer or his or her authorized representative failed to attend the appeal hearing or
95 provide the board of equalization, hearing officer, or arbitrator with some written
96 evidence supporting the taxpayer's opinion of value;

97 (2) This subsection shall not apply to a valuation established by an appeal decision or
98 agreement if the taxpayer files a return at a different valuation during the next two
99 successive years;

100 (3) Unless otherwise agreed in writing by both parties, if the taxpayer files an appeal
101 pursuant to Code Section 48-5-311 during the next two successive years, the board of tax
102 assessors, the board of equalization, hearing officer, or arbitrator may increase or
103 decrease the value of the real property based on the evidence presented by the taxpayer
104 during the appeal process; and

105 (4) The board of tax assessors may increase or decrease the value of the real property if,
106 after a visual on-site inspection of the property, it is found that there have been substantial
107 additions, deletions, or improvements to such property or that there are errors in the board
108 of tax assessors' records as to the description or characterization of the property, or the
109 board of tax assessors finds an occurrence of other material factors that substantially
110 affect the current fair market value of such property."

111

SECTION 2-4.

112 Said title is further amended in Code Section 48-5-306, relating to annual notice of current
113 assessment, contents, posting notice, and new assessment description, by revising paragraphs

114 (1) and (2) of subsection (b) as follows:

115 "(b) **Contents of notice.**

116 (1) The annual notice of current assessment required to be given by the county board of
117 tax assessors under subsection (a) of this Code section shall be dated and shall contain
118 the name and last known address of the taxpayer. The annual notice shall conform with
119 the state-wide uniform assessment notice which shall be established by the commissioner
120 by rule and regulation and shall contain:

121 ~~(A) The amount of the previous assessment;~~

122 ~~(B) The amount of the current assessment;~~

123 ~~(C)~~(A) The year for which the new assessment is applicable;

124 ~~(D)~~(B) A brief description of the assessed property broken down into real and personal
125 property classifications;

126 ~~(E)~~(C) The fair market value of property of the taxpayer subject to taxation ~~and the for~~
127 the prior year and the current year;

128 (D) A list of all ad valorem tax exemptions that have been granted for and are
129 applicable to the current tax year;

130 (E) The prior year's and current year's assessed value of the taxpayer's property subject
131 to taxation after being reduced by any ad valorem exemptions that have been granted
132 for and are applicable to the assessment for such year;

133 (F) The name, ~~phone~~ telephone number, and contact information of the person in the
134 assessors' office who is administratively responsible for the handling of the appeal and
135 who the taxpayer may contact if the taxpayer has questions about the reasons for the
136 assessment change or the appeals process;

137 (G) If available, the website address of the office of the county board of tax assessors;
138 and

139 (H) A statement that all documents and records used to determine the current value are
140 available upon request.

141 (2)(A) In addition to the items required under paragraph (1) of this subsection, the notice
 142 shall contain a statement of the taxpayer's right to an appeal ~~and an estimate of the current~~
 143 ~~year's taxes for all levying authorities~~ which shall be in substantially the following form:
 144 'The amount of your ad valorem tax bill for this year will be based on the appraised and
 145 assessed values specified in this notice. You have the right to appeal these values to the
 146 county board of tax assessors. At the time of filing your appeal you must select one of
 147 the following options:

148 (i)(A) An appeal to the county board of equalization with appeal to the superior court;
 149 (ii)(B) To arbitration without an appeal to the superior court; or
 150 (iii)(C) For a parcel of nonhomestead property with a fair market value in excess of
 151 \$500,000.00 as shown on the taxpayer's annual notice of current assessment under this
 152 Code section, or for one or more account numbers of wireless property as defined in
 153 subparagraph (e.1)(1)(B) of Code Section 48-5-311 with an aggregate fair market value
 154 in excess of \$500,000.00 as shown on the taxpayer's annual notice of current
 155 assessment under this Code section, to a hearing officer with appeal to the superior
 156 court.

157 If you wish to file an appeal, you must do so in writing no later than 45 days after the date
 158 of this notice. If you do not file an appeal by this date, your right to file an appeal will
 159 be lost. For further information on the proper method for filing an appeal, you may
 160 contact the county board of tax assessors which is located at: (insert address) and which
 161 may be contacted by telephone at: (insert telephone number).'

162 (B) ~~The notice shall also contain the following statements in bold print:~~

163 ~~'The estimate of your ad valorem tax bill for the current year is based on the previous~~
 164 ~~or most applicable year's millage rate and the fair market value contained in this~~
 165 ~~notice. The actual tax bill you receive may be more or less than this estimate. This~~
 166 ~~estimate may not include all eligible exemptions.'~~

167

SECTION 2-5.

168 Said title is further amended in Code Section 48-5-311, relating to creation of county boards
169 of equalization, duties, review of assessments, and appeals, by revising paragraph (2) of
170 subsection (g) as follows:

171 "(2)(A) An appeal by the taxpayer as provided in paragraph (1) of this subsection shall
172 be effected by emailing, if the county board of tax assessors has adopted a written
173 policy consenting to electronic service, or by mailing to or filing with the county board
174 of tax assessors a written petition for review. An appeal by the county board of tax
175 assessors shall be effected by giving a petition for review to the taxpayer. The petition
176 for review given to the taxpayer shall be dated and shall contain the name and the last
177 known address of the taxpayer. The petition for review shall specifically state the
178 grounds for appeal. The petition for review shall be mailed or filed within 30 days from
179 the date on which the decision of the county board of equalization, hearing officer, or
180 arbitrator is delivered pursuant to subparagraph (e)(6)(D), paragraph (7) of subsection
181 (e.1), or division (f)(3)(C)(ix) of this Code section.

182 (B) Within 45 days of receipt of a taxpayer's petition for review and before the petition
183 for review is filed in superior court, the county board of tax assessors shall send to the
184 taxpayer notice that a settlement conference, in which the county board of tax assessors
185 and the taxpayer shall confer in good faith, will be held at a specified date and time
186 which shall be no later than 30 days from the notice of the settlement conference, and
187 notice of the amount of the filing fee for a petition for review, if any, required by the
188 clerk of the superior court. A taxpayer may appear for the settlement conference in
189 person, by his or her authorized agent or representative, or both. The county board of
190 tax assessors, in their discretion and with the consent of the taxpayer, may alternatively
191 conduct the settlement conference by audio or video teleconference or any other remote
192 communication medium. The taxpayer may exercise a one-time option to reschedule
193 the settlement conference to a different date and time acceptable to the taxpayer during

194 normal business hours. After a settlement conference has convened, the parties may
195 agree to continue the settlement conference to a later date.

196 (C) If at the end of the 45 day review period the county board of tax assessors elects
197 not to hold a settlement conference, then the appeal shall terminate and the taxpayer's
198 stated value shall be entered in the records of the board of tax assessors as the fair
199 market value for the year under appeal and the provisions of subsection (c) of Code
200 Section 48-5-299 shall apply to such value. ~~If the taxpayer chooses not to participate~~
201 ~~in the settlement conference, he or she may not seek and shall not be awarded fees and~~
202 ~~costs at such time when the petition for review is reviewed in superior court. If neither~~
203 ~~the taxpayer nor his or her authorized agent or representative attends a properly~~
204 ~~scheduled settlement conference or confers with the county board of tax assessors in~~
205 ~~good faith on the matter, then such taxpayer shall not receive the benefits of any~~
206 ~~temporary reduction in the amount of taxes due pending the outcome of the appeal and~~
207 ~~shall not be awarded attorney's fees or costs of litigation in connection with the appeal~~
208 ~~to the superior court.~~

209 (D) If at the conclusion of the settlement conference the parties reach an agreement,
210 the settlement value shall be entered in the records of the county board of tax assessors
211 as the fair market value for the tax year under appeal and the provisions of subsection
212 (c) of Code Section 48-5-299 shall apply to such value. If at the conclusion of the
213 settlement conference the parties cannot reach an agreement, then written notice shall
214 be provided to the taxpayer that the filing fees for the superior court must be paid by
215 the taxpayer by submitting to the county board of tax assessors a check, money order,
216 or any other instrument payable to the clerk of the superior court within 20 days of the
217 date of the conference.

218 (E) Notwithstanding any other provision of law to the contrary, the amount of the filing
219 fee for an appeal under this subsection shall be \$25.00. An appeal under this subsection
220 shall not be subject to any other fees or additional costs otherwise required under any

221 provision of Title 15 or under any other provision of law. Within 30 days of receipt of
222 the taxpayer's payment made out to the clerk of the superior court, or, in the case of a
223 petition for review filed by the county board of tax assessors, within 30 days of giving
224 notice of the petition for review to the taxpayer, the county board of tax assessors shall
225 file with the clerk of the superior court the petition for review and any other papers
226 specified by the person appealing, including, but not limited to, the staff information
227 from the file used by the county board of tax assessors, the county board of
228 equalization, the hearing officer, or the arbitrator. Immediately following payment of
229 such \$25.00 filing fee to the clerk of the superior court, the clerk shall remit the
230 proceeds thereof to the governing authority of the county which shall deposit the
231 proceeds into the general fund of the county.

232 (F) All papers and information filed with the clerk shall become a part of the record on
233 appeal to the superior court. At the time of the filing of the petition for review, the
234 county board of tax assessors shall serve the taxpayer and his or her attorney of record,
235 if any, with a copy of the petition for review filed in the superior court and with the
236 civil action file number assigned to the appeal. Such service shall be effected in
237 accordance with subsection (b) of Code Section 9-11-5. No discovery, motions, or
238 other pleadings may be filed by the county board of tax assessors in the appeal until
239 such service has been made."

240

PART III

241

SECTION 3-1.

242 Said title is further amended in Code Section 48-5-2, relating to definitions relative to ad
243 valorem taxation of property, by revising the introductory language of paragraph (3) as
244 follows:

245 "(3) 'Fair market value of property' means the amount a knowledgeable buyer would pay
 246 for the property and a willing seller would accept for the property at an arm's length, bona
 247 fide sale. The income approach, if data are available, shall be considered in determining
 248 the fair market value of income-producing property. If actual income and expense data
 249 are voluntarily supplied by the property owner, such data shall be considered in such
 250 determination. ~~Notwithstanding any other provision of this chapter to the contrary, the~~
 251 ~~transaction amount of the most recent arm's length, bona fide sale in any year shall be the~~
 252 ~~maximum allowable fair market value for the next taxable year.~~ With respect to the
 253 valuation of equipment, machinery, and fixtures when no ready market exists for the sale
 254 of the equipment, machinery, and fixtures, fair market value may be determined by
 255 resorting to any reasonable, relevant, and useful information available, including, but not
 256 limited to, the original cost of the property, any depreciation or obsolescence, and any
 257 increase in value by reason of inflation. Each tax assessor shall have access to any public
 258 records of the taxpayer for the purpose of discovering such information."

259 **SECTION 3-2.**

260 Said title is further amended by adding a new Code section to read as follows:

261 "48-5-44.2.

262 (a) For purposes of this Code section, the term:

263 (1) 'Ad valorem taxes' means all ad valorem taxes levied by, for, or on behalf of the state
 264 or any county, consolidated government, municipality, or school system in this state,
 265 except for any ad valorem taxes levied to pay interest on and to retire bonded
 266 indebtedness.

267 (2) 'Adjusted base year assessed value' means the sum of:

268 (A) The previous adjusted base year assessed value;

269 (B) An amount equal to the difference between the current year assessed value of the
 270 homestead and the base year assessed value of the homestead, provided that such

271 amount shall not exceed 3 percent of the previous adjusted base year assessed value of
272 the homestead; and

273 (C) The value of any substantial property change, provided that no such value added
274 improvements to the homestead shall be duplicated as to the same addition or
275 improvement.

276 (3) 'Base year assessed value' means:

277 (A) With respect to an exemption under this Code section which is first granted to a
278 person on such person's homestead for the 2025 taxable year, the assessed value for
279 taxable year 2024, including any final determination of value on appeal pursuant to
280 Code Section 48-5-311, of the homestead; or

281 (B) In all other cases, the assessed value, including any final determination of value on
282 appeal pursuant to Code Section 48-5-311, of the homestead from the taxable year
283 immediately preceding the taxable year in which the exemption under this Code section
284 is first granted to the applicant.

285 (4) 'Homestead' means homestead as defined and qualified in Code Section 48-5-40.

286 (5) 'Previous adjusted base year assessed value' means:

287 (A) With respect to the year for which the exemption under this Code section is first
288 granted to a person on such person's homestead, the base year assessed value; or

289 (B) In all other cases, the adjusted base year assessed value of the homestead as
290 calculated in the taxable year immediately preceding the current year, including any
291 final determination of value on appeal pursuant to Code Section 48-5-311.

292 (6) 'Substantial property change' means any increase or decrease in the assessed value
293 of a homestead derived from additions or improvements to, or the removal of real
294 property from, the homestead which occurred after the year in which the base year
295 assessed value is determined for the homestead. The assessed value of the substantial
296 property changes shall be established following any final determination of value on
297 appeal pursuant to Code Section 48-5-311.

298 (b)(1) Each resident of this state is granted an exemption on that person's homestead
299 from ad valorem taxes in an amount equal to the amount by which the current year
300 assessed value of that homestead, including any final determination of value on appeal
301 pursuant to Code Section 48-5-311, exceeds its previous adjusted base year assessed
302 value.

303 (2) Except as provided for in subsection (c) of this Code section, no exemption provided
304 for in this subsection shall transfer to any subsequent owner of the property, and the
305 assessed value of the property shall be as provided by law.

306 (c) The surviving spouse of the person who has been granted the exemption provided for
307 in subsection (b) of this Code section shall continue to receive the exemption provided
308 under subsection (b) of this Code section, so long as such surviving spouse continues to
309 occupy the residence as a homestead.

310 (d) No person shall receive the exemption granted by subsection (b) of this Code section
311 unless such person or person's agent files an application with the tax receiver or tax
312 commissioner of his or her local government or governments charged with the duty of
313 receiving returns of property for taxation, giving such information relative to receiving
314 such exemption as will enable such tax receiver or tax commissioner to make a
315 determination regarding the initial and continuing eligibility of such person for such
316 exemption; provided, however, that any person who had previously applied for a
317 homestead exemption, was allowed such homestead exemption for the 2024 tax year, and
318 remains eligible for a homestead exemption for that same homestead in the 2025 tax year,
319 shall be automatically allowed the exemption granted under subsection (b) of this Code
320 section for that homestead without further application. Such tax receiver or tax
321 commissioner shall provide application forms for this purpose.

322 (e) The exemption granted by subsection (b) of this Code section shall be claimed and
323 returned as provided in Code Section 48-5-50.1. Such exemption shall be automatically
324 renewed from year to year so long as the owner occupies the residence as a homestead.

325 After a person or a person's agent has filed the proper application as provided in subsection
326 (d) of this Code section, it shall not be necessary to make application thereafter for any
327 year, and the exemption shall continue to be allowed to such person. It shall be the duty
328 of any person granted the homestead exemption under subsection (b) of this Code section
329 to notify the tax receiver or tax commissioner of the local government or governments in
330 the event such person for any reason becomes ineligible for such exemption.

331 (f)(1) Except as otherwise provided in paragraph (2) of this subsection, the homestead
332 exemption granted by subsection (b) of this Code section shall be in addition to and not
333 in lieu of any other homestead exemption applicable to ad valorem taxes.

334 (2) The homestead exemption granted by subsection (b) of this Code section shall not
335 be applied in addition to any other base year value homestead exemption provided by law
336 with respect to the given taxing jurisdiction to which the law applies. In any such event,
337 the tax receiver or tax commissioner of the taxpayer's local government or governments
338 charged with the duty of receiving returns of property for taxation shall apply only the
339 base year value homestead exemption that is greater or more beneficial for the taxpayer
340 with respect to the particular taxing jurisdictions to which more than one base year value
341 homestead exemption applies.

342 (g) The exemption granted by subsection (b) of this Code section shall apply to all taxable
343 years beginning on or after January 1, 2025, provided that:

344 (1) A constitutional amendment is ratified and becomes effective on January 1, 2025,
345 which authorizes the General Assembly to provide by general law for a homestead
346 exemption that shall not be applicable to certain political subdivisions which elect to opt
347 out of the homestead exemption by a date certain; and

348 (2) The exemption granted by subsection (b) of this Code section shall not be applicable
349 for any county, consolidated government, municipality, or school system for which the
350 governing authority of such political subdivision adopts an opt-out resolution in
351 accordance with subsection (h) of this Code section.

352 (h) The governing authority of any county, consolidated government, municipality, or
353 school system may elect to opt out of the homestead exemption otherwise granted by
354 subsection (b) of this Code section with respect to such political subdivision through the
355 adoption of a resolution by March 1, 2025, after completing the following steps:

356 (1) The governing authority shall advertise its intent to do so and shall conduct at least
357 three public hearings thereon, at least one of which shall commence between the hours
358 of 6:00 P.M. and 7:00 P.M., inclusive, on a business weekday. The governing authority
359 shall place an advertisement in a newspaper of general circulation serving the residents
360 of the political subdivision and post such advertisement on its website, which shall read
361 as follows:

362 'INTENT TO OPT OUT OF HOMESTEAD EXEMPTION

363 The (name of governing authority) intends to opt out of the state-wide adjusted base
364 year ad valorem homestead exemption for (name of the political subdivision).

365 All concerned citizens are invited to the public hearing on this matter to be held at
366 (place of meeting) on (date and time).

367 Times and places of additional public hearings on this matter are at (place of meeting)
368 on (date and time).'

369 Simultaneously with this notice the governing authority shall provide a press release to
370 the local media.

371 (2) The advertisement required by paragraph (1) of this subsection shall appear at least
372 one week prior to each hearing, be prominently displayed, not be less than 30 square
373 inches, and not be placed in that section of the newspaper where legal notices appear and
374 shall be posted on the appropriate website at least one week prior to each hearing. In
375 addition to the advertisement specified under this paragraph, the levying or
376 recommending authority may include in the notice reasons or explanations for its
377 intention to opt out of the homestead exemption.

378 (3) No resolution to opt out of the homestead exemption shall become effective with
379 respect to a political subdivision unless the procedures and hearings required by this
380 subsection are completed and a copy of such resolution is filed with the Secretary of State
381 by March 1, 2025."

382

PART IV

383

SECTION 4-1.

384 This Act shall become effective on January 1, 2025, and shall be applicable to taxable years
385 beginning on or after January 1, 2025; provided, however, that, if a constitutional amendment
386 which becomes effective on such date and which authorizes the General Assembly to provide
387 by general law for a homestead exemption that applies statewide, but that permits political
388 subdivisions to individually opt out of such homestead exemption, has not been ratified, then
389 this Act shall stand automatically repealed on such date.

390

SECTION 4-2.

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