

Senate Bill 193

By: Senators Mullis of the 53rd, Harper of the 7th, Harbison of the 15th, Jackson of the 2nd, Hatchett of the 50th and others

**AS PASSED**

A BILL TO BE ENTITLED  
AN ACT

1 To amend Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad  
2 valorem taxation of property, so as to grant counties the option of requiring that mobile  
3 homes procure and display decals; to revise the time for payment of related ad valorem taxes;  
4 to provide for related matters; to provide an effective date; to repeal conflicting laws; and for  
5 other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 style="text-align:center">**SECTION 1.**

8 Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad valorem  
9 taxation of property, is amended in Code Section 48-5-263, relating to qualifications, duties,  
10 and compensation of appraisers, by revising paragraphs (9), (10), and (11) of subsection (b)  
11 as follows:

12 "(9) Compile sales ratio data and furnish the data to the commissioner as directed by the  
13 commissioner;

14 (10) Comply with the rules and regulations for staff duties established by the  
15 commissioner; and

16 (11) ~~Inspect~~ In counties that elect to require decals pursuant to Code Section 48-5-492,  
17 inspect mobile homes located in the county to determine if the proper decal is attached  
18 to and displayed on the mobile home by the owner as provided by law; notify the  
19 residents of those mobile homes to which a decal is not attached of the provisions of  
20 Code Sections 48-5-492 and 48-5-493; and furnish to the tax collector or tax  
21 commissioner a periodic list of those mobile homes to which a decal is not attached."

22

**SECTION 2.**

23 Said chapter is further amended by revising Code Section 48-5-492, relating to issuance of  
24 mobile home location permits and issuance and display of decals, as follows:

25 "(a) Each year every owner of a mobile home subject to taxation under this article shall  
26 obtain on or before April 1 from the tax collector or tax commissioner of the county of  
27 taxation of the mobile home a mobile home location permit. The issuance of the permit  
28 by the tax collector or tax commissioner shall, if required by the governing authority of the  
29 county in which the mobile home is located, be evidenced by the issuance of a decal, the  
30 color of which shall be prescribed for each year by the commissioner. Each decal shall  
31 reflect the county of issuance and the calendar year for which the permit is issued. The  
32 decal ~~shall~~ may be prominently attached and displayed on the mobile home by the owner.

33 (b) Except as provided for mobile homes owned by a dealer, no mobile home location  
34 permit shall be issued by the tax collector or tax commissioner until all ad valorem taxes  
35 due on the mobile home have been paid. Each year every owner of a mobile home situated  
36 in this state on January 1 which is not subject to taxation under this article shall obtain on  
37 or before April 1 from the tax collector or tax commissioner of the county where the  
38 mobile home is situated a mobile home location permit. The issuance of the permit shall,  
39 if required by the governing authority of the county in which the mobile home is located,  
40 be evidenced by the issuance of a decal which shall reflect the county of issuance and the

41 calendar year for which the permit is issued. The decal ~~shall~~ may be prominently attached  
42 and displayed on the mobile home by the owner."

43

### SECTION 3.

44 Said chapter is further amended by revising Code Section 48-5-493, relating to failure to  
45 attach and display decal, penalties, and venue for prosecution, as follows:

46 "48-5-493.

47 (a)(1) It shall be unlawful to fail to attach and display on a mobile home the decal as may  
48 be required by Code Section 48-5-492.

49 (2) Any person who violates paragraph (1) of this subsection shall be guilty of a  
50 misdemeanor and, upon conviction thereof, shall be punished by a fine of not less than  
51 \$100.00 nor more than \$300.00, except that upon receipt of proof of purchase of a decal  
52 prior to the date of the issuance of a summons, the fine shall be \$50.00; provided,  
53 however, that in the event such person owns more than one mobile home in an individual  
54 mobile home park, then the maximum fine under this paragraph for such person with  
55 respect to such mobile home park shall not exceed \$1,000.00.

56 (b)(1) It shall be unlawful for any person to move or transport any mobile home which  
57 is required to and which does not have attached and displayed thereon the decal ~~provided~~  
58 ~~for in~~ as may be required by Code Section 48-5-492.

59 (2) Any person who violates paragraph (1) of this subsection shall be guilty of a  
60 misdemeanor and shall be punished by a fine of not less than \$200.00 nor more  
61 than \$1,000.00 or by imprisonment for not more than 12 months, or both.

62 (c) Violation of subsection (a) or (b) of this Code section may be prosecuted in the  
63 magistrate court of the county where the mobile home location permit is to be issued in the  
64 manner prescribed for the enforcement of county ordinances set forth in Article 4 of  
65 Chapter 10 of Title 15."

66

**SECTION 4.**

67 Said chapter is further amended by revising Code Section 48-5-495, relating to collection  
68 procedure when taxing county differs from county of purchaser's residence, as follows:

69 "48-5-495.

70 When a mobile home is purchased from a seller who is required to return the mobile home  
71 for ad valorem taxation in a county other than the purchaser's county of residence, the tax  
72 collector or tax commissioner of the county in which the mobile home is returned for  
73 taxation shall collect the required ad valorem taxes due and, at the request of the purchaser,  
74 shall transmit to the purchaser an appropriate certificate which shall indicate that all ad  
75 valorem taxes due on the mobile home have been paid. Upon receipt of the certificate, the  
76 tax collector or tax commissioner of the purchaser's county of residence shall issue the  
77 required mobile home location permit and, when applicable, decal."

78

**SECTION 5.**

79 This Act shall become effective upon its approval by the Governor or upon its becoming law  
80 without such approval.

81

**SECTION 6.**

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