

LUMPKIN COUNTY RESOLUTION NO. 2011 – 43

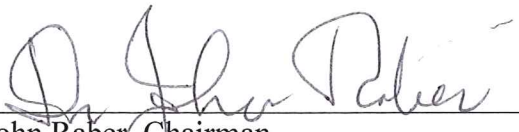
**A RESOLUTION TO PROVIDE FOR MOBILE HOME
AND
MANUFACTURED HOME DISPLAY OF TAX DECALS**

Whereas, Title 48, Chapter 5 provides for the annual permitting of mobile homes and manufactured homes by the county in which the home is located, for the purchase of annual decals to be attached and displayed on the homes, and for enforcement of said provisions; and

Whereas, the governing authority of Lumpkin County now desires to adopt the provisions of the state statute, to include procedures for annual registration and permitting, the placement and displaying of decals issued, the specification of penalties for failure to comply and to provide for venue for enforcement;


Now therefore, it is hereby resolved that the Lumpkin County Mobile Home and Manufactured Home Decal Ordinance, as set out in the attached Exhibit “A,” and which is by reference incorporated herein, shall be adopted and shall become effective this date.

Resolved, adopted and effective this 21st day of July, 2011.



John Raber, Chairman
Lumpkin County Board of Commissioners

Attest:



Kathleen C. Walker
Clerk, Lumpkin County

**LUMPKIN COUNTY
MOBILE HOME AND MANUFACTURED HOME DECAL ORDINANCE**

Section 100. Decal required for mobile home and/or manufactured home.

100.1 All persons owning a mobile home and/or manufactured home based in Lumpkin County on January 1 of each year shall obtain from the Lumpkin County Tax Commissioner a location permit decal before May 1, as provided in O.C.G.A. 48-5-492. This requirement pertains to all mobile homes and/or manufactured homes including those exempt from taxation by homestead exemption or other provisions of state law.

100.2 Except as provided for mobile homes owned by a dealer, no mobile home location permit decal shall be issued until all ad valorem taxes due on the mobile home have been paid. Each year every owner of a mobile home situated in Lumpkin County on January 1 which is not subject to taxation under this article shall obtain on or before May 1 a mobile home location permit decal. The decal shall be prominently attached and displayed on the mobile home by the owner.

100.3 Such decals shall be affixed to the mobile homes and/or manufactured homes in such a manner as to cause them to be easily visible for inspection.

100.4 Owners of manufactured homes locating in Lumpkin County after January 1 of any year shall be required to report their manufactured homes to the office of the tax commissioner within ten working days.

Section 200. Failure to attach and display decal; penalties; venue for prosecution.

200.1 Failure to attach and display on a mobile home and/or manufactured home the location permit decal as required by section 100 herein shall be guilty of a misdemeanor, amenable to the process of the Magistrate Court of Lumpkin County, and upon conviction, shall be punished by a fine of not less than \$25.00 nor more than \$200.00, except that upon receipt of proof of purchase of a decal prior to the date of the issuance of a summons, the fine shall be \$25.00.

200.2 It shall be unlawful for any person to move or transport any mobile home and/or manufactured home which is required to and which does not have attached and displayed thereon the decal provided for in this chapter.

200.3 Any person, firm, corporation, association or partnership who violates subsection 200.2 of this chapter shall be guilty of a misdemeanor and shall be punished by a fine of not less than \$200.00 nor more than \$1,000.00 or by imprisonment for not more than 12 months, or both.
