



Every mobile home owned in Georgia on January 1 is subject to property taxation. Every year on or before May 1 the owner must obtain a mobile home location permit from the county tax collector or county tax commissioner in the county where the owner lives.

Mobile home owners that qualify for homestead exemption must obtain a mobile home location permit on or before May 1 from the county tax collector or [county tax commissioner](#) in the county where the owner lives.

The decal must be prominently attached and displayed on the mobile home. The mobile home must be returned for taxation and the taxes paid at the time of application for the mobile home permit, or at the time of the first sale or transfer of the mobile home after December 31, or on May 1, whichever occurs first.

A mobile home must be returned in the county where it is located unless used in connection with an established business located in a different county, in which case it should be returned in the county where the business is located.

MOBILE HOME REGULATIONS EFFECTIVE 01/01/1998

560-11-9-.05 Inspections and Citations.

- (1) It shall be the duty of the county property appraisal staff to annually inspect each mobile home located in the county to determine if the owner is properly displaying the decal evidencing the issuance of a mobile home location permit. The staff may schedule the inspections throughout the year or during any portion of the year as meets their annual workflow management needs.
- (2) The property appraisal staff shall notify the owner, if known, or the occupant, if the owner is not known, of each mobile home for which a decal is not properly displayed, of the requirements of O.C.G.A. Section 48-5-492 and these regulations to secure and display such decal. The notice shall also describe the penalty under O.C.G.A. Section 48-5-493 and Regulation 560-11-9-.11 for failure to properly display such decal.
- (3) The county governing authority may appoint an agent authorized under O.C.G.A. Section 15-10-63 to issue citations to owners failing to properly display mobile home decals. Such agent may be a member of the board of tax assessors, a member of the appraisal staff or some other designee suitable to the county governing authority. The county governing authority shall notify the county appraisal staff of the name of the authorized agent within 5 days of the agent's appointment.
- (4) Within 30 days after the end of each calendar quarter, or more frequently at the property appraisal staff's discretion, the property appraisal staff shall forward to the tax commissioner and the authorized agent, if one has been appointed, a list of mobile homes discovered during the quarter, if any, that are not displaying the required mobile home decal. The list shall contain the information set forth in Regulation 560-11-9-.08(1) to enable these officials to locate and identify each mobile home thereon.
- (5) The authorized agent, if one has been appointed, upon receipt of the list set forth in this Regulation, shall issue a citation to the owner of each mobile home for which a mobile home decal is not attached. If the authorized agent is a member of the board of tax assessors or the property appraisal staff, the notice required in Section 2 of this Regulation and the citation required in this Section may be issued to the owner simultaneously.

(6) Within 30 days of the date the citation is issued, but not earlier than 15 days from the date the citation is issued, the county shall impose the appropriate fines upon and prosecute the subject of the citation as provided in O.C.G.A. Section 48-5-493.

(7) Nothing in this Regulation shall prohibit or limit the county authorities from providing other methods for prosecution of an owner failing under O.C.G.A. Section 48-5-492 and these regulations to secure and display a mobile home decal.

Authority O.C.G.A. Secs. 15-10-60 through 15-10-66, 48-2-12, 48-5-263, 48-5-299, 48-5-440 through 48-5-442, 48-5-444 through 48-5-448, 48-5-450, 48-5-451, 48-5-490, 48-5-492 through 48-5-495.

History. Original Rule entitled "Inspections and Citations" adopted. F. Dec. 5, 1997; eff. Dec. 25, 1997.

Amended: F. May 3, 2000; eff. May 23, 2000.

560-11-9-.04 Issuance of Permits; Display of Decals.

(1) Each year every owner of a mobile home subject to taxation under Article 10 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated shall on or before May 1 and at the time of returning such mobile home for taxation, pay all taxes due to the tax commissioner on such mobile home and obtain a mobile home location permit.

(2) The tax commissioner shall not issue such location permit until all outstanding taxes due on the mobile home, including delinquent taxes, interest and penalties, are paid.

(3) The tax commissioner shall give the taxpayer a decal as evidence of the payment of all outstanding taxes and the issuance of a mobile home location permit.

(a) The mobile home decal shall be in the color and form prescribed each year by the Commissioner and shall reflect the county of issuance and the calendar year for which the permit is issued.

(b) The mobile home decal shall be attached to the mobile home of the owner immediately after receiving it from the tax commissioner. The local governing authority may by local ordinance provide for a uniform manner of displaying such decal that facilitates the enforcement of this Regulation. In the absence of such an ordinance, the decal shall be prominently displayed on the mobile home in a manner that makes it clearly visible to appraisal officials that come on the premises to inspect the mobile home.

(4) Any person acquiring a mobile home after January 1 of each year shall obtain from the tax commissioner a mobile home location permit by May 1 or within 45 days of acquisition, whichever occurs later, upon satisfactory evidence that all outstanding taxes due on the mobile home, including delinquent taxes, interest and penalties, if any, have been paid.

(5) Each year every owner of a mobile home situated in this state on January 1 which is not subject to taxation under Article 10 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated, by virtue of its qualifying the owner for a homestead exemption or if acquired from a dealer after January 1, shall nevertheless obtain a mobile home decal from the tax commissioner by May 1, or within 45 days of acquisition, whichever occurs later. The decal shall be designed, attached and displayed as provided in this Regulation.

Authority O.C.G.A. Secs. 48-2-12, 48-5-440 through 48-5-442, 48-5-444 through 48-5-448, 48-5-450, 48-5-451, 48-5-490, 48-5-492 through 48-5-495. **History.** Original Rule entitled "Issuance of Permits; Display of Decals" adopted. F. Dec. 5, 1997; eff. Dec. 25, 1997. **Amended:** F. May 3, 2000; eff. May 23, 2000.