

House Bill 262

By: Representatives Barnard of the 154<sup>th</sup>, Channell of the 111<sup>th</sup> and Sims of the 167<sup>th</sup>

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 eliminate the mobile home decal issuance and display  
3 requirements; to change certain provisions regarding duties of appraisers; to change certain  
4 provisions regarding contested assessments; to change certain provisions regarding collection  
5 procedures; to change certain provisions regarding criminal penalties with respect to such  
6 requirements; to provide an effective date; to repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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

9 Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad valorem  
10 taxation of property, is amended by striking subsection (b) of Code Section 48-5-263,  
11 relating to qualifications, duties, and compensation of appraisers, and inserting in its place  
12 a new subsection (b) to read as follows:

13 "(b) *Duties.* Each member of the county property appraisal staff shall:

- 14 (1) Make appraisals of the fair market value of all taxable property in the county other  
15 than property returned directly to the commissioner;
- 16 (2) Maintain all tax records and maps for the county in a current condition. This duty  
17 shall include, but not be limited to, the mapping, platting, cataloging, and indexing of all  
18 real and personal property in the county;
- 19 (3) Prepare annual assessments on all taxable property appraised in the county and  
20 submit the assessments for approval to the county board of tax assessors;
- 21 (4) Prepare annual appraisals on all tax-exempt property in the county and submit the  
22 appraisals to the county board of tax assessors;
- 23 (5) Prepare and mail assessment notices after the county board of tax assessors has  
24 determined the final assessments;
- 25 (6) Attend hearings of the county board of equalization and provide information to the  
26 board regarding the valuation and assessments approved by the county board of tax

- 1 assessors on those properties concerning which appeals have been made to the county  
 2 board of equalization;
- 3 (7) Provide information to the department as needed by the department and in the form  
 4 requested by the department;
- 5 (8) Attend the standard approved training courses as directed by the commissioner for  
 6 all minimum county property appraisal staffs;
- 7 (9) Compile sales ratio data and furnish the data to the commissioner as directed by the  
 8 commissioner; and
- 9 (10) Comply with the rules and regulations for staff duties established by the  
 10 commissioner; ~~and~~
- 11 ~~(11) Inspect mobile homes located in the county to determine if the proper decal is~~  
 12 ~~attached to and displayed on the mobile home by the owner as provided by law; notify~~  
 13 ~~the residents of those mobile homes to which a decal is not attached of the provisions of~~  
 14 ~~Code Sections 48-5-492 and 48-5-493; and furnish to the tax collector or tax~~  
 15 ~~commissioner a periodic list of those mobile homes to which a decal is not attached."~~

16 **SECTION 2.**

17 Said chapter is further amended by striking Code Section 48-5-450, relating to contesting tax  
 18 assessments, and inserting in its place a new Code Section 48-5-450 to read as follows:

19 "48-5-450.

20 Any owner who contests the assessment of an ad valorem tax against a motor vehicle may  
 21 purchase the license plate without payment of the ad valorem tax, and any owner who  
 22 contests the assessment of an ad valorem tax against a mobile home may secure a ~~decal~~  
 23 location permit for the year in question, by filing with the tax collector or tax commissioner  
 24 an affidavit of illegality to the assessment together with a surety bond issued by a surety  
 25 company authorized to do business in this state or, in lieu of such bond, a bond approved  
 26 by the clerk of the superior court of the county or a cash bond. Whatever bond is filed shall  
 27 be in an amount equal to the tax and any penalties and interest which may be found to be  
 28 due. The bond shall be made payable to the tax collector or tax commissioner and shall be  
 29 conditioned upon the payment of taxes and penalties ultimately found to be due. The  
 30 affidavit of illegality and the bond shall be transferred immediately by the tax collector or  
 31 tax commissioner to the superior court, shall be filed in the superior court, and shall be  
 32 tried as affidavits of illegality are tried in tax cases. Any owner who contests the value  
 33 assessment of a motor vehicle or mobile home may appeal such assessed value as provided  
 34 for in Code Section 48-5-311, insofar as applicable."

**SECTION 3.**

Said chapter is further amended by striking Code Section 48-5-492, relating to mobile home location permits and decals, and inserting in its place a new Code Section 48-5-492 to read as follows:

"48-5-492.

(a) Each year every owner of a mobile home subject to taxation under this article shall obtain on or before May 1 from the tax collector or tax commissioner of the county of taxation of the mobile home a mobile home location permit. ~~The issuance of the permit by the tax collector or tax commissioner shall be evidenced by the issuance of a decal, the color of which shall be prescribed for each year by the commissioner. Each decal shall reflect the county of issuance and the calendar year for which the permit is issued. The decal shall be prominently attached and displayed on the mobile home by the owner.~~

(b) Except as provided for mobile homes owned by a dealer, no mobile home location permit shall be issued by the tax collector or tax commissioner until all ad valorem taxes due on the mobile home have been paid. Each year every owner of a mobile home situated in this state on January 1 which is not subject to taxation under this article shall obtain on or before May 1 from the tax collector or tax commissioner of the county where the mobile home is situated a mobile home location permit. ~~The issuance of the permit shall be evidenced by the issuance of a decal which shall reflect the county of issuance and the calendar year for which the permit is issued. The decal shall be prominently attached and displayed on the mobile home by the owner."~~

**SECTION 4.**

Said chapter is further amended by striking Code Section 48-5-493, relating to criminal penalties for failure to attach and display decals, and inserting in its place a new Code Section 48-5-493 to read as follows:

"48-5-493.

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

~~(2) Any person who violates paragraph (1) of this subsection shall be guilty of a misdemeanor and, upon conviction thereof, 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 Reserved.~~

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

1 (2) Any person who violates paragraph (1) of this subsection shall be guilty of a  
2 misdemeanor and shall be punished by a fine of not less than \$200.00 nor more than  
3 \$1,000.00 or by imprisonment for not more than 12 months, or both.

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

8 **SECTION 5.**

9 Said chapter is further amended by striking Code Section 48-5-495, relating to collection  
10 procedures, and inserting in its place a new Code Section 48-5-495 to read as follows:

11 "48-5-495.

12 When a mobile home is purchased from a seller who is required to return the mobile home  
13 for ad valorem taxation in a county other than the purchaser's county of residence, the tax  
14 collector or tax commissioner of the county in which the mobile home is returned for  
15 taxation shall collect the required ad valorem taxes due and, at the request of the purchaser,  
16 shall transmit to the purchaser an appropriate certificate which shall indicate that all ad  
17 valorem taxes due on the mobile home have been paid. Upon receipt of the certificate, the  
18 tax collector or tax commissioner of the purchaser's county of residence shall issue the  
19 required mobile home location permit ~~and decal.~~"

20 **SECTION 6.**

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

23 **SECTION 7.**

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