

Senate Bill 289

By: Senator Mullis of the 53rd

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 remove the requirement that mobile homes procure  
3 permits and procure and display decals; to repeal Code Section 48-5-492, relating to issuance  
4 of mobile home location permits and issuance and display of decals; to repeal related  
5 penalties; to revise the time for payment of related ad valorem taxes; to provide for related  
6 matters; to repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **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 in Code Section 48-5-263, relating to qualifications, duties,  
11 and compensation of appraisers, by revising paragraphs (9), (10), and (11) of subsection (b)  
12 as follows:

13 "(9) Compile sales ratio data and furnish the data to the commissioner as directed by the  
14 commissioner; and  
15 (10) Comply with the rules and regulations for staff duties established by the  
16 commissioner; ~~and~~  
17 ~~(11) Inspect mobile homes located in the county to determine if the proper decal is~~  
18 ~~attached to and displayed on the mobile home by the owner as provided by law, notify~~  
19 ~~the 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 repealing Code Section 48-5-492, relating to issuance of  
24 mobile home location permits and issuance and display of decals, and designating said Code  
25 section as reserved.

26 **SECTION 3.**

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

29 "48-5-493.

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

32 ~~(2) Any person who violates paragraph (1) of this subsection shall be guilty of a~~  
 33 ~~misdemeanor and, upon conviction thereof, shall be punished by a fine of not less than~~  
 34 ~~\$100.00 nor more than \$300.00, except that upon receipt of proof of purchase of a decal~~  
 35 ~~prior to the date of the issuance of a summons, the fine shall be \$50.00; provided,~~  
 36 ~~however, that in the event such person owns more than one mobile home in an individual~~  
 37 ~~mobile home park, then the maximum fine under this paragraph for such person with~~  
 38 ~~respect to such mobile home park shall not exceed \$1,000.00.~~

39 ~~(b)(1)~~ It shall be unlawful for any person to move or transport any mobile home which  
 40 is required to and which does not have attached and displayed thereon the decal provided  
 41 for in Code Section 48-5-492 has not paid all related due and payable ad valorem taxes.

42 (2) Any person who violates paragraph (1) of this subsection shall be guilty of a  
 43 misdemeanor and shall be punished by a fine of not less than \$200.00 nor more than  
 44 \$1,000.00 or by imprisonment for not more than 12 months, or both.

45 ~~(c)~~(b) Violation of subsection (a) ~~or (b)~~ of this Code section may be prosecuted in the  
 46 magistrate court of the county where the mobile home location permit is to be issued ad  
 47 valorem taxes are due in the manner prescribed for the enforcement of county ordinances  
 48 set forth in Article 4 of Chapter 10 of Title 15."

49 **SECTION 4.**

50 Said chapter is further amended by revising Code Section 48-5-494, relating to returns for  
 51 taxation and application for and issuance of mobile home location permits upon payment of  
 52 taxes due, as follows:

53 "48-5-494.

54 Each year every owner of a mobile home subject to taxation under this article shall return  
 55 the mobile home for taxation and shall pay the taxes due on the mobile home ~~at the time~~  
 56 ~~the owner applies for the mobile home location permit, or at the time of the first sale or~~  
 57 ~~transfer of the mobile home after December 31, or on April 1, whichever occurs first. If~~  
 58 ~~the owner returns such owner's mobile home for taxation prior to the date that the~~  
 59 ~~application for the mobile home location permit is required, such owner shall apply for the~~  
 60 ~~permit at the time such owner returns the mobile home for taxation."~~

61 **SECTION 5.**

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

64 "48-5-495.

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

73 **SECTION 6.**

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