



August 2021

SB 193 A BILL to be entitled an Act to amend Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad valorem taxation of property, so as to grant counties the option of requiring that mobile homes procure and display decals; to revise the time for payment of related ad valorem taxes; to provide for related matters; to provide an effective date; to repeal conflicting laws; and for other purposes.

SB 193 was passed March 25 2021, which allows counties the option to eliminate the requirement for obtaining a mobile home decal. Traditionally, a mobile home decal is issued by Tax Commissioner Office upon receipt of property tax payment. The decal is displayed – visible from road - to show proof of payment to interested parties such as law enforcement and park owners.

In continuous efforts of researching new laws that affect our office and related departments, our research supports eliminating the issuance of mobile home decals as outlined in Hall County Code of Ordinances 3.90.020 and 3.90.040.

Annually, we issue 8,800 decals (5,500 non-homesteaded and 3,300 homesteaded mobile homes)

Revenue Impact – NONE. Property tax billing and collection is unchanged.

Cost Savings – estimated at \$20,000 annually for product cost, postage and labor.

Impact on Departments:

Marshals – Marshals do not depend on visible mobile home decals. Marshals work directly with our office on enforcement and collection of tax from delinquent reports generated by our office.

Tax Assessors Office – Assessors do not depend on visible mobile home decals. They rely on in house software for assessment and related exemptions.

Other - It is always up to the mobile home owner to place decals correctly. Often times, we find that decals are not visible or even placed on the physical mobile home correctly, if at all.

IN OFFICE - MOBILE HOME COLLECTIONS UPDATE-
2013-2014- upon taking office- 70-80% collected depending on homestead or not.
Current – 2020 is 98.9% collected.

Respectfully,

Darla Eden