MOBILE/MANUFACTURED HOMES DIGEST & TAX SALE PROCEDURE

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The material within is intended to give the course participant a solid understanding of general principles in the subject area. As such, the material may not necessarily reflect the official procedures and policies of the Georgia Department of Revenue or the Department’s official interpretation of the laws of the State of Georgia. The application of applicability to specific situations of the theories, techniques, and approaches discussed herein must be determined on a case-by-case basis.

Revised 8.25.17
Covered Topics

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Mobile Homes/Manufactured Homes Overview

Under specific Constitutional authority, the General Assembly has, for ad valorem tax purposes, created a separate class of property consisting of certain mobile homes. Excluded are those mobile homes that qualify the owner for homestead exemption. Such mobile homes are to be assessed and taxed just as other real property. All other mobile homes fall within the special class for tax purposes and this portion of the manual deals only with these mobile homes which are treated similarly to motor vehicles. These basic similarities include:

Ad valorem taxes are collected as a part of a registration process that requires that all mobile home owners secure an annual location permit from the county tax commissioner. Returns are required to be filed and ad valorem taxes are due on or before April 1st or at the time of the first sale or transfer.

The tax assessor determines mobile home values by using any accepted appraisal method. Their goal is to reach fair market value as of January 1 of the digest year. Taxes shall be charged against the owner of the mobile home, if known, and, if unknown, against the specific mobile home itself.

As is the case with motor vehicles, the tax commissioner is responsible for collecting all ad valorem taxes on mobile homes including municipal taxes. The same provision regarding fees paid by municipalities for this service applies in the same manner as it does for motor vehicles. Since the tax is collected early in the year, the tax rate utilized is the tax rate of the previous year levied by each taxing jurisdiction.

Taxpayers may appeal valuations and the tax rate is utilized in the same manner as for motor vehicles. Refer to section on appeals under motor vehicles. The statute provides for a specific penalty of 10 per cent of the tax due or $5.00, whichever greater, for the failure to return the mobile home or pay tax due.

The tax commissioner is required to distribute taxes collected on mobile homes to each taxing jurisdiction at least once per month on or before the 15th day of the month following the month of collection.
When the tax digest is prepared the tax commissioner adds to the digest the total assessed valued of mobile homes on which taxes have been collected for the year in question.40

Businesses that have mobile homes that move around from site to site, will return those mobile homes in the county where the business is located.

In those instances where a mobile home has been moved from the county where it was located on January 1 before the deadline for payment of taxes, the return and taxes must be filed and paid in the county where it was located on January 1. However, the owner may submit evidence of the tax payment to the tax commissioner of the county where the mobile home is now situated and that tax commissioner shall issue a mobile home location permit for such county.

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31 O.C.G.A. §48-5-441, Ga. Const. Article VI, I, III
32 O.C.G.A. §48-5-492
33 O.C.G.A. §48-5-494
34 O.C.G.A. §48-5-490
35 O.C.G.A. §48-5-445
36 O.C.G.A. §48-5-443
37 O.C.G.A. §§48-5-450, 48-5-311
38 O.C.G.A. §48-5-451
39 O.C.G.A. §48-5-446
40 O.C.G.A. §48-5-448

**Returns**
On or before **April 1st** of each year, or at the time of the first sale or transfer before April 1st, every owner of a mobile home shall return such mobile home for taxation and pay the taxes due on the mobile home in the county where the mobile home is situated on **January 1**.

### Valuation Methods

Beginning January 1, 1999 the county board of tax assessors shall determine the fair market value of all mobile homes. The approach used may not differ substantially from that employed to arrive at a value for a mobile home subject to tax as real property. For any valuation guides that may be used, the board shall select those most likely to reflect the value of each mobile home as of January 1 and make any further adjustments deemed necessary to arrive at a January 1 valuation. The county board of tax assessors may use any combination of the following:

- The appropriate periodic edition of the National Automobile Dealers Association's Manufactured Housing Appraisal Guide;
- The appropriate periodic edition of the Marshall & Swift Residential Valuation System;
- Any other valuation model using commonly accepted appraisal techniques including, but not limited to, quality classes, unit cost, observed obsolescence and value tables for structural additions.

Each mobile home, with the exception of mobile homes owned by a dealer, shall be assessed at 40 percent of the fair market value.

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41 Rules and Regs. Sec. 560-11-9-.07

**Dealer Inventory**
Effective January 1, 2000 O.C.G.A. §48-5-491 was repealed by the legislature. Mobile home dealers no longer file a separate return of inventory. Mobile home inventory will now be filed as part of the Business Return of the dealership and billed as part of the regular tax digest.

Upon the sale of a mobile home by a dealer after January 1, the dealer shall complete and provide to the purchaser Form PT-41. The purchaser shall submit this form to the tax commissioner at the time the mobile home location permit is obtained. Upon receipt of Form PT-41, the tax commissioner shall collect any outstanding taxes from prior years that may be unpaid, and shall then issue the required mobile home location permit for the current year without payment of tax. The tax commissioner shall retain one copy of this form and distribute a copy to the purchaser, the dealer, the board of tax assessors, and the Motor Vehicle Division.

DEALER’S STATEMENT OF SALE OF MOBILE HOME

Pursuant to Georgia Department Rule 560-11-9-.03(d), this form is to be completed by the dealer upon the sale of a mobile home after January 1. The dealer shall maintain the “Dealer’s Copy” and provide the purchaser with the remaining copies. The purchaser shall submit this statement to the county tax commissioner at the time the mobile home location permit is obtained. The tax commissioner shall distribute the copies accordingly.
Issuance of Permits/ Display of Decals

The annual registration process in effect for mobile homes is a requirement that all mobile homes secure an annual ‘mobile home location permit’, by April 1st, from the tax commissioner of the
county where the mobile home is located. The Department of Revenue does not furnish this permit which is in the form of a decal. The 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. 43

It should be pointed out that this location decal, which must be prominently displayed on the mobile home, is required for all mobile homes even those that are not subject to the special tax procedures described in this section. Clearly, the rationale for the assessment and collection of the ad valorem taxes due on mobile homes in the manner described is an acknowledgment of the movable nature of this type personal property. The greater the time period between the date of tax liability, January 1 and the date of collection of the tax, the greater is the risk that a significant number of mobile homes will not be taxed. When an individual receives a homestead exemption on a mobile home the mobile home is no longer subject to taxation under the mobile home regulations. The mobile home is considered real property and is taxed in the same manner as other real property. However, a decal must still be obtained from the tax commissioner by April 1st, or within 45 days of acquisition, whichever occurs later. The decal shall be designed, attached and displayed as provided in the regulations. 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. 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.

42 Rules and Regs. Sec. 560-11-9-.04
43 O.C.G.A. §48-5-492

Certificate of Permanent Location

Mobile Homes are considered personal property until a certificate of permanent location is filed or it is approved for a homestead exemption.
A certificate of permanent location, form T-234, must be filed with the Clerk of Superior Court and title surrendered to the Department of Motor Vehicle Safety. Once this has been done the home shall become part of the real property.

Steps for filing T-234:

1. Legal owner/person or lien holder files the T-234 and the current certificate of title in the Clerk of Superior Court.
2. The Clerk of Superior Court sends a copy of the document to the county tag office and a certified copy to the person/company in section 1 of form with the current certificate of title.
3. Person/company forwards the certified T-234 and current certificate of title to the county tag office in which the certificate of permanent location has been filed with the fee of $18.00.
4. County tag office will:
   a. Process in the Motor Vehicle Tag/Title System
   b. Stamp in the “County Use Only”
   c. Forward a copy of the form T-234 and current certificate of title to the Motor Vehicle Division for cancellation of the certificate of title for the home
   d. Forward a copy of the form T-234 to the Clerk of Superior Court
5. The Clerk of Superior Court will provide the stamped copy to the Board of Tax Assessor’s office for valuation of real property.

A certificate of permanent location, form T-234a (title not required) must be filed with the Clerk of Superior and the certificate of origin is required to be filed with form.

Steps for filing T-234A:

1. Legal owner/person or lien holder files the T-234A and the certificate of origin in the Clerk of Superior Court.
2. The Clerk of Superior Court sends a certified copy to the person/company in section 1 of form with the certificate of origin.
3. The Clerk of Superior Court provides a copy of the form and a copy of the certificate of origin to the Board of Tax Assessor’s office for valuation of real property.
   Note: Filing does not have to be made to the county tag office or the state.
T-234 (Rev 8-2005)
Mobile/Manufactured Home Certificate of Permanent Location
This certificate is presented for filing and recording in the real estate records pursuant to §53-181(c) of the O.C.G.A.

1. Mail certified copy to: ______________________________ (Name and mailing address)

2. Debtor’s Name and Mailing Address: ______________________________ (Last name first if an individual)

3. Debtor’s Name and Mailing Address: ______________________________ (Last name first if an individual)

4. Lien Holder/Secured Party’s Name and Mailing Address: ______________________________ (Last name first if an individual)

5. Lien Holder/Secured Party’s Name and Mailing Address: ______________________________ (Last name first if an individual)

6. This Certificate of Permanent Location covers the following collateral:

VIN: ______________________________ 
Title #: ______________________________

7. Description of real estate to which this vehicle has been permanently affixed:

The deed to said real estate is located on page number __________ in deed book number __________ in the real estate records maintained by the Clerk of the Superior Court of __________ County.

8. Name of the Record Owner(s) of Said Real Estate: ______________________________ (Must include at least one debtor listed above.)

9. County(ies) in which this Certificate of Permanent Location is filed:

10. Signature(s)

Debtor ______________________________ Date ______________________________ Debut ______________________________ Date ______________________________

Lien Holder/Secured Party ______________________________ Date ______________________________ Lien Holder/Secured Party ______________________________ Date ______________________________

I hereby certify that this is a true and accurate copy of this Certificate of Permanent Location as recorded in the records of the Clerk of Superior Court of __________ County. This ________ day of ________ (Month) ________ (Year) of ________ (County Name) ________ County. This ________ day of ________ (Month) ________ (Year) Page ________ of ________.

(Deputy/Clerk of Superior Court)
Certificate of Permanent Location for a Manufactured Home (Title Not Required)

This certificate is presented for filing and recording in the real estate records pursuant to §8-1-183.1 of the O.C.G.A. A certificate of title is not required to be issued when using this form, if the home was sold on or after July 1, 2006.

The certificate of origin is required to be attached to this form when filed with the Clerk of Superior Court.

1. Mail certified copy to: (Name and mailing address) THIS SPACE IS FOR RECORDING INFORMATION ONLY

2. Debtor’s Name and Mailing Address: (Last name first if an individual)

3. Debtor’s Name and Mailing Address: (Last name first if an individual)

4. Lien Holder/Secured Party’s Name and Mailing Address: (Last name first if an individual)

5. Lien Holder/Secured Party’s Name and Mailing Address: (Last name first if an individual)

6. This Certificate of Permanent Location covers the following collateral:

VIN: ______________________

7. Description of real estate to which this home has been permanently affixed:

The deed to said real estate is located on page number _______ in deed book number _______ in the real estate records maintained by the Clerk of the Superior Court of _______ County.

8. Name of the Record Owner(s) of Said Real Estate: (Must include at least one debtor listed above.)

9. County (ies) in which this Certificate of Permanent Location is filed:

10. Signature(s)

Debtor Date Debtor Date

Lien Holder/Secured Party Date Lien Holder/Secured Party Date

I hereby certify that this is a true and accurate copy of this Certificate of Permanent Location as recorded in the records of the Clerk of Superior Court of _______ County. This ______ day of _______ (Month) _______ (Year) of _______ (County Name) _______ (County) _______ (Day)

Page ______ of ______

(Deputy) Clerk of Superior Court)
Certificate of Removal from Permanent Location

A home may be transferred back to personal property by executing and filing a certificate of removal, form T-229.

A certificate of removal from permanent location must show chain of ownership if different from original owner.

Steps for filing T-229:

1. Legal owner/person or lien holder files the form T-229 with the county tag office where the home is permanent located with a fee of $18.00.
2. If the current owner is not the same owner as shown in the Motor Vehicle Tag/Title System, copies of deeds are required to show a complete chain of ownership.
3. County tag office will:
   a. Process in the Motor Vehicle Tag/Title System
   b. Stamp in the “County Use Only”
   c. Forward a copy of the form T-229 and copies of complete chain of ownership to the Motor Vehicle Division for issuing of a certificate of title for the home
   d. Forward a copy of the form T-229 to the Clerk of Superior Court
4. The Clerk of Superior Court will provide the stamped copy to the Board of Tax Assessor’s office for removal from real property to personal property.
Mobile/Manufactured Home Certificate of Removal from its Permanent Location

Once the mobile/manufactured home is no longer classified as real estate property, a certificate of title must be applied for on all 1963 and later year model homes at the county tag office. The Form T-229 can also be filed at the county tag office where the mobile home is located.

1. Mail certified copy to: (Name & Mailing Address)
2. Debtor's Name and Mailing Address: (Last name first, if an individual)
3. Lien Holder/Liens Party's Name & Mailing Address: (Last name first, if an individual)
4. Lien Holder/Liens Party's Name & Mailing Address: (Last name first, if an individual)
5. Lien Holder/Liens Party's Name & Mailing Address: (Last name first, if an individual)
6. This certificate of Removal from Permanent Location which covers the following vehicle:
   - VIN:
   - Last/Previous Title Number:
7. Description of real estate to which this mobile/manufactured home was "removed".

The deed to said real estate was located on page number:

In deed book number: [Blank] in the real estate records maintained by the Clerk of the Superior Court of [Name of County]

8. Signature(s)                      Date:

Debtor:

Debtor:

Lien Holder/Liens Party:

Lien Holder/Liens Party:

I hereby certify that this Certificate of Removal from Permanent Location has been filed in the records of the Clerk of Superior Court of [County Name] at this [Day] of [Month] on Page [Page Number] of [Deed Book Number] (Deputy, Clerk of Superior Court)
**Inspections and Citations**

A proper program to administer and collect the taxes due on mobile homes require particular interaction and cooperation between the office of the tax commissioner and the office of the tax assessor. The assessors are required to annually inspect all mobile homes to insure proper display of the decal and to value the homes and prepare a digest for the tax commissioner.

The property appraisal staff shall notify the owner of each mobile home for which a decal is not properly displayed of the requirements to secure and display such decal.

The county governing authority may appoint an agent authorized 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.

Within 30 days after the end of each calendar quarter the appraisal staff shall forward to the tax commissioner a list of mobile homes discovered during the quarter that are not displaying the required mobile home decal.

The list shall contain the following information:

- Make and model
- Size
- Owners name and address
- Map and parcel number, if the board of tax assessors have previously assigned a map and parcel number
- Physical location including the street address, lot number and park name, if applicable and known;
- Tax district; and
- Assessment, if set by the board of tax assessors.
• Upon receipt of the list a citation shall be issued to the owner of each mobile home for which a mobile home decal is not attached. The citation and the notice of the requirements to secure and display a decal may be issued simultaneously. 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.\textsuperscript{47}

\textsuperscript{44} Rules and Regs. Sec. 560-11-9-.05
\textsuperscript{45} O.C.G.A. §48-5-492
\textsuperscript{46} O.C.G.A. §15-10-63
\textsuperscript{47} O.C.G.A. §48-5-493

\textbf{Transporting Mobile Homes}\textsuperscript{48}
It shall be unlawful for any person to move or transport any mobile home which is required to and does not have the mobile home decal attached and displayed thereon as required by O.C.G.A. Section 48-5-492.

Any person who violates Section 1 of this Regulation shall be guilty of a misdemeanor and shall be prosecuted as provided in O.C.G.A. Section 48-5-493.

48 Rules and Regs. Sec. 560-11-9-.06
On the tenth day of each month, the tax commissioner shall forward to the board of tax assessors a list of all mobile homes for which location permits were issued and all mobile homes that were returned for taxation during the preceding month. This periodic reporting requirement may be changed by a written agreement between the tax commissioner and the board of tax assessors, but in no event shall it be less than once per calendar year or later than December 1st. The list shall contain the following information for each mobile home:

- Make and model
- Size
- Owners name and address
- Map and parcel number, if a map and parcel number has previously been assigned by the board of tax assessors;
- Physical location including the street address, lot number and park name, if applicable and known;
- Tax district and Assessment, if set by the board of tax assessors

On or before January 5th of each year, each county board of tax assessors shall meet to receive and inspect the tax returns and location permits for mobile homes that have been reported by the tax commissioner during the preceding twelve months. The board of assessor’s office prepares a digest reflecting the same along with any mobile homes that have been discovered, not reported, or returned.

The valuation placed on the mobile home shall include any improvements to the mobile home and shall reflect any changes to the value of the mobile home resulting from market changes or physical depreciation.

On or before January 5th of each year, the board of tax assessors shall return to the tax commissioner the mobile home digest together with the proposed assessments for the following tax year.

The total assessed value on the mobile home digest shall be added to the consolidated summary of the regular tax digest at the time the regular digest is transmitted to the Commissioner or at such other time as the digest is required to be compiled. The tax commissioner shall use the assessed values on the mobile home digest for the purpose of calculating the tax bills for the following tax year.

Beginning January 1, 1999 when a mobile home is returned for taxation after the digest has been delivered to the tax commissioner, the tax commissioner shall, within 10 days of receipt of the
return, forward it to the board of tax assessors. Then the mobile home shall be valued and assessed. The tax assessors shall, within 10 days of receipt of the return, notify the tax commissioner of the assessment. Such returns shall be designated "Not on Digest" by the tax commissioner and accounted for as such in their official accounts.

____________________________________

49 Rules and Regs. Sec. 560-11-9-.08
Collection of Tax\textsuperscript{50}

It shall be the duty of the tax commissioner to issue tax bills using form PT-40 to each owner of a mobile home appearing on the mobile home digest, except mobile home dealers, on or after Jan. 1 of each calendar year, but not later than February 1.\textsuperscript{51}

Ad valorem taxes imposed on mobile homes shall be based on the assessments as determined by the board of tax assessors, and the mill rate levied by the taxing authority on tangible property for the previous calendar year.\textsuperscript{52}

The tax commissioner shall collect all ad valorem taxes imposed on mobile homes irrespective of the tax authority levying the taxes. No other official shall be authorized to collect such taxes.\textsuperscript{52}

The tax commissioner shall remit to the tax authority imposing the tax such sums as have been collected, less the commissioners, on or before the fifteenth day of the month following the month of collection.\textsuperscript{53}

\textsuperscript{50} Rules and Regs. Sec. 560-11-9-.10
\textsuperscript{51} O.C.G.A. §48-5-443
\textsuperscript{52} O.C.G.A. §48-5-445
\textsuperscript{53} O.C.G.A. §48-5-446
Appeals

Any owner who contest the assessment of an ad valorem tax against a mobile home may protest such assessment using either of the following 2 methods:

1. The owner of a mobile home may elect to appeal the assessed value of the mobile home in the same manner as other ad valorem tax assessment appeals are made and decided as follows: 55

   (a) An appeal shall be made by filing with the county board of tax assessors a notice of appeal within 45 days from the date of the mailing of the tax bill or April 1st whichever later.

   (b) The county board of tax assessors shall notify the tax commissioner within 10 days or by April 1st, whichever occurs first, of any appeals that have been filed with the board. A temporary tax bill for any mobile home that is on appeal shall be issued in the same manner as other temporary tax bills are issued for properties which are on appeal pursuant to O.C.G.A. Section 48-5-311. Temporary tax bills shall be due by April 1st or immediately upon receipt if issued after April 1st and upon payment of a temporary tax bill, the tax commissioner shall issue a mobile home location permit. In no event shall the issuance of a temporary tax bill after April 1st due to the owner's failure to return the mobile home by April 1st be construed to prevent the assessment of the penalties and interest otherwise provided for in these regulations.

   (c) Once the appeal is resolved, the county board of tax assessors shall, within 10 days, notify the tax commissioner of the final assessment established by such appeal. The tax commissioner shall then, within 10 days, bill the taxpayer for any additional taxes due or issue a refund if there has been an overpayment of taxes.

2. An owner may elect to secure a location permit for the year in question by filing with the tax commissioner an affidavit of illegality to the assessment; and filing either (1) a surety bond issued by a State authorized surety county; or (2) a cash bond. 56

   (a) The bond shall be in the amount equal to the tax and any penalties and interest which may be found to be due.

   (b) The bond shall be made payable to the tax commissioner.

   (c) The tax commissioner shall immediately transfer the affidavit and bond to the superior court to be tried as affidavits of illegality as they are tried in tax cases.

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54 Rules and Regs. Sec. 560-11-9-.09
55 O.C.G.A. §48-5-311
56 O.C.G.A. §48-5-450

Refunds
If the owner of a mobile home, subsequent to paying the tax without having filed an appeal or affidavit of illegality, believes that the tax has been illegally or erroneously assessed and collected, then the owner may file with the county governing authority a request for a refund. Such request may be filed within three years of the date of payment of the tax. This may be used only to correct errors of fact or law that has resulted in erroneous or illegal taxation. A claim based on mere dissatisfaction with an assessment or on an assertion that the assessors, although using correct procedures, did not take into account matters that the taxpayer believed should have been considered. This type of claim is not one that declares an assessment is erroneous or illegal and such claims may not be filed under this Code Section.

**Penalties**

The statute provides specific penalties to assist the tax commissioner and other officials in the assessment and collection of property tax. The following are essentially those penalties and they prescribe the form that is used by the tax commissioner.

Mobile homes owners who fail to secure the required location permit and display it properly by April 1st are guilty of a misdemeanor, and upon conviction, shall be punished by a fine of not less than $100.00 nor more than $300.00. If proof of purchase of the decal is provided before the issuance of a summons the fine is $50.00.

Persons who move or transport mobile homes required to have a decal, but do not have, are 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 no more than 12 months, or both. In the event a person owns more than one mobile home in any individual mobile home park then the maximum fine for that person is $1,000.00 with respect to such mobile home park.

A penalty of 10 percent of the tax due or $5, whichever is greater, for failure to make the return or pay the tax shall apply to individuals who do not comply by April 1st of each year.

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57 O.C.G.A. §48-5-380
58 Rules and Regs. Sec. 560-11-9-.11
59 O.C.G.A. §48-5-493

**Process to Clean Up Mobile Home Digest**

**Uncollectible Bills**
1. Bills on which the statute of limitations has expired. 60
2. Personal property that changed ownership more than two years ago, lien released against that property. 61
3. Personal property bills where the owner cannot be located after a reasonable search, which is nulla bona. 62
4. Bills which are duplicates or errors.

The tax commissioner may present to the local governing authority a list of uncollectible mobile home bills to be removed. After approval from the local governing authority the tax bills and any other fees may be removed. Retain all copies of the request in the tax commissioner office for audit purposes or for inspection by the grand jury.

Also, forward copies to the Board of Tax Assessors for review and to make any necessary changes in their records.

NOTE - List should contain the following:
- The taxpayer’s name
- The tax year
- The bill number
- A breakdown of the tax
- The reason why the tax bill is uncollectible

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60 O.C.G.A. §48-3-21
61 O.C.G.A. §9-12-93 & §48-3-22
62 O.C.G.A. §48-3-23

**Example:**
## County Mobile Home Digest Uncollectibles

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<th>Taxpayer Name</th>
<th>Tax Year</th>
<th>Bill Number</th>
<th>County Tax</th>
<th>School Tax</th>
<th>State Tax</th>
<th>City Tax</th>
<th>Interest</th>
<th>Penalties</th>
<th>Other Fees</th>
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### Totals

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Date

I, ______________________, Tax Commissioner of ______________________ County, request the above uncollectible mobile home tax bills to be removed from the delinquent mobile home tax digest. The office of the tax commissioner has made all reasonable attempts to collect all taxes.

Tax Commissioner
Mobile Home Tax Collection Procedures

Collecting Taxes Through the Personal Property Levy Process

You will perform one additional step when levying on mobile homes which is not needed when following standard personal property levy procedures. When levying on mobile homes, you should check the motor vehicle title records in addition to the UCC as part of the search process. You check with the motor vehicle title records because mobile homes are registered with the Department of Motor Vehicles.

If using the levy process, consider a constructive levy or another method, but attempt to keep the mobile home in its original location if at all possible. Also, check the Department of Motor Vehicles for VIN and title numbers. For the remainder of the levy process follow personal property procedures.

Important: Collecting overdue taxes on mobile homes can sometimes be a situation where a constructive levy is the most beneficial. Mobile homes can also present an ideal situation for conducting a sale at a place other than the courthouse because of the inconvenience of moving the mobile home, disconnecting gas lines, and possibly destroying property such as a foundation. There are two options available when you conduct a sale at a place other than the courthouse: you can obtain a court order to conduct the sale at the site where the mobile home is located, or you can sell the mobile home at the courthouse without physically moving the mobile home to that location.
Sending Correspondence

When the account first becomes overdue, you may want to send the taxpayer an initial overdue tax letter informing them that their account is past due and they must pay the taxes owed to receive their decal. You can use the example shown in its entirety or you can customize it to fit your particular needs. Sending this letter is optional.

Delinquent Tax Department

County, State
Street Address
City, State, Zip
Telephone Number

Current Date

Taxpayer Name
Address
City, State, Zip

Dear __________:

Our records indicate that there are outstanding taxes on a ______________ Mobile Home for the tax year(s) ___________ in the amount of $______________.

Delinquent Taxes create an official tax lien against said mobile home.

This is to inform you that failure to make arrangements to clear these taxes by __________ will result in a Fi. Fa. being issued against the mobile home.

If you have any questions, please feel free to call our office at ______________.

Sincerely,

Name
Title
County, State
Using Research Techniques

In searching out property on which to levy, remember that the execution of the lien extends to all property of the delinquent taxpayer — wherever the property is found and whoever is in possession of the property within the state.

Searching the UCC

The filing of a Uniform Commercial Code (UCC) Financial Statement protects the security interest of a lender or creditor originating in a contract or security agreement. The filing is legal notice which states the secured party has a legally protected interest in the personal property of the debtor. The filing may be made in any county in Georgia due to a statewide indexing system. The information is located at the Office of the Clerk of Superior Court. Prior to 1995, the filings were usually recorded in the county where the property was located.

As of the time of this printing, the original is filed in the docket of the county of the original filing. You may find a UCC listing in the physical book or on the computer. Check the computer for UCC information — you would only need to check the book when you need to obtain a copy of the original UCC filing. If you need to obtain an original copy, go to the county where the UCC was originally filed. When researching UCC information on the computer system, the information appears by county, year and the UCC number assigned to the property. Each county is represented by a number.

Check UCC’s when levying on Personal Property for these reasons:

- The UCC contains lender information, which allows you to contact any lienholders before the levy. This is usually enough to get the taxes paid. Secured lenders and lessors will contact the taxpayer and use the threat of property repossession if the person does not pay the taxes. Generally, secured parties have a good understanding of the superiority of tax liens and will attempt to get the issue resolved before the levy takes place.

- A detailed description of property secured by the financial statement is usually on the UCC-1 form or attached as an exhibit. This enables the Levying Officer to plan a levy in advance of a site visit, should one become necessary.

Send a notice to anyone who an interest recorded in the UCC.
Example of Notice to UCC Lender

Notice to Lienholder and/or Owner of UCC Filing

GEORGIA_____________ COUNTY

Notice is hereby given____________________ as the owner of a certain________________ recorded in the UCC docket number____________ in the County of____________, State of Georgia, that there are now due and unpaid taxes for the year(s)________ amounting to $________ with accrued cost of $________ for which a tax execution has been issued and levy has been made upon the following described property owned by________________ and embraced within____________ [insert county where the property is located] and that the property will be advertised for sale unless the taxes are paid within 20 days from the delivery of this notice as provided by law.

________________________________________

________________________________________

________________________________________

This _______ day of____________________ [insert Deputy or Ex-Officio Sheriff as applicable]

__________________________; ______________. ______________________________ County, Georgia

Note: Send a notice to anyone with a lien on the UCC filing to ensure you notify every person with an interest in the property. There is always a chance of under-notifying, but you cannot notify too many people when it comes to levying property.
Searching the Department of Motor Vehicles

Search by the information provided on the mobile home tax bill. The motor vehicle records will have the serial number, title number and if there is a lien recorded on the mobile home.

Send any lienholder for the mobile home a letter. When you send a lienholder a letter it is recommended you give them time to respond to the overdue tax situation, such as four weeks. If in a month you have not received payment from the lienholder, perform the next step in the collection process. This letter contains the mobile home serial and title number obtained from motor vehicle records or state records. You can use the letter shown in its entirety or customize it to fit your particular needs.

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**Delinquent Tax Department**

County, State
Street Address
City, State, Zip
Telephone Number

Current Date

Dear ________:

Our records indicate that you are the lienholder on a _______ mobile home in the name of ________, the serial number being: _______ and the title number being: _______. This mobile home is located at ________.

Our office currently has an open bill for the year(s) _______ in the amount of $ _______. We have been unable to collect this amount from the person stated above.

This is to advise you that unless arrangements are made to clear these taxes before ________ tax foreclosure proceedings will be initiated. Failure to satisfy this obligation will result in levy of a sufficient amount of property to satisfy the obligation.

YOU WILL RECEIVE NO FURTHER NOTICE PRIOR TO LEVY. Thereafter, the property will be sold as provided for by law to the highest bidder for cash after advertising.

If you have any questions, please feel free to call the ________ County _______[insert Tax Commissioner's Office or Mobile Home Office, as applicable] at ________, [insert telephone number].

Your immediate attention to this matter is necessary.

Sincerely,

Name
Title
County, State
**Issue FiFa & Record FiFa**

Tax FiFa or execution is the form and/or process issued for nonpayment of taxes. FiFa must be recorded at the Office of the Clerk of Superior Court. This must be done before levy and advertisement.

**Levy and Advertising Property**

If the account is not settled, you will need to proceed with the levy process and advertise the sale of the property. These points are specific to personal property, however, and should be included in the personal property advertisement:

1. State the time and location the property may be viewed and inspected by potential bidders.
2. Contact dealers who buy and sell such equipment and ask the wholesale and retail prices of the property you have levied. This will generate interest for your auction and hopefully attract potential buyers who understand the worth of the property.
3. Include a disclaimer stating it is the purchaser’s responsibility to remove the property by a designated time.
4. Include a disclaimer in the advertisement as to the fitness and merchantability of the property.

**Sending Final Notification**

Send a final notice of sale by certified mail to the taxpayer ten days prior to sale.

**Selling Personal Property**

You may conduct the sale at the courthouse steps while allowing the property to remain on site at the location.
Once the mobile home has been sold, the following documents are required for the issuance of a title:

1. A completed tag/title application, **Form MV-1** - This application must be completed in detail – typed, electronically completed and printed or legibly hand printed in blue or black ink in the purchaser(s) full legal name(s) showing their current address. If more than one title has been issued for the home, a separate title application is required for each side. The current owner(s) or an authorized representative of the owners(s) must sign the title application(s). The authorization document (power-of-attorney) must be submitted if the application(s) are signed by a representative.

2. Title Document - **The current title must be submitted, if available.** If there is more than one side to the home and more than one title has been issued, each title must be submitted. If there is no Georgia title record, a **Form T-22B** must be completed by a Georgia law enforcement officer or county tag agent or his/her designated employee after making a visual inspection of the mobile home’s serial plate. This completed form is required for each side of the home if a separate title has been issued for each side of the home.

3. Copy of Tax Lien - **A certified copy of the tax lien signed by the tax commissioner** and marked with the book and page numbers from General Execution Docket (GED).

4. Levy Order - **The original Levying Order signed by the Ex-Officio Sheriff or Sheriff.**

5. Bill of Sale - **A signed bill of sale from the Ex-Officio Sheriff** authorized to sell the mobile home. If a separate title is issued for each side of the home, a separate bill of sale is required.

6. Advertisement - The mobile home must be advertised for sale in the newspaper. The advertisement must reflect a full description of the mobile home, year model, make of vehicle and vehicle identification number.

7. Processing Fee - Payment should be made with a check or money order payable to the applicable processing office, Office of the Tax Commissioner. The title fee is **$18 for each application.** A $10 title penalty fee for each application must be included in the payment when the title is applied for after thirty (30) days of the date of the tax sale.

8. Tax Receipt - **Tax paid receipt for current year taxes.** In accordance with O.C.G.A. 40-3-32-1, the title application must be submitted to the county tag agent in the county where the mobile home is situated. Title applications for mobile homes will not be accepted by Motor Vehicle.

A ‘Hold Code’ (AHC – Add Hold Code) must be placed on all updated mobile home tax sale title records.
Collecting Taxes Through the Magistrate Court

Although becoming delinquent on taxes is not against the law, when a taxpayer owns a mobile home they must display a current decal to remain within the law. The only way to obtain the decal is by paying the taxes owed on the mobile home. Thus, in the case of mobile homes, if the taxpayer becomes delinquent and does not obtain a current decal they are in violation of state law (O.C.G.A. 48-5-492 and 48-5-493). Because of this situation, you can use the Magistrate Court system to collect the overdue taxes owed on the mobile home.

If a delinquent taxpayer does not appear in court, the judge can issue a bench warrant against them and they could go to jail or would have to post a bond to remain out of jail.

Some of the benefits of using the Magistrate Court system to collect mobile home taxes are as follows:

The Magistrate process has fairly well established procedures to follow.

You are not required by law to send notification letters to all persons who have an interest in the property.

There is no need to obtain a court order to sell the property, because you do not have to levy on the mobile home.

You can summons the taxpayer to court quickly.

You can use the process to immediately stop a person from moving a mobile home that does not contain a decal. For example, you may want to set up a system with the sheriff’s office and mobile home park owners so that a park owner could call a deputy if they found a delinquent mobile home owner (without a decal) leaving the premises in the middle of the night. When this happens, a deputy could inform the driver that if they pull the mobile home onto a public street, the driver can go directly to jail and would have to also pay a fine for transporting the mobile home. You will find that many mobile home park owners work with you on this policy because they also want to protect their interests, meaning they want to ensure they are paid for the lot rent due on the property.

Using the magistrate court system should be the most efficient collection process for mobile homes. For example, when levying you may have difficulty obtaining the mobile home VIN number, and it is more time consuming because of sending required notification and other procedures.
Before initiating this procedure you should meet with the Magistrate Judge to determine these issues:

- The length of time between when the taxpayer is served and the court date. For example, it may take the enforcement officer several visits to serve the summons and you would want to allow for the extra time.

- The number of mobile home decal cases he or she can place on their docket each day or week, etc. You would want to establish this number, for example, so you do not tie up too much of the judge’s time each court session enforcing mobile home decal issues, such as signing up 50 people in one week to come through the Magistrate Court System.

- If, when a taxpayer requests to pay the amount due before appearing in court, the judge will allow the Tax Commissioner to collect the court costs, remove the case from the court calendar, and bring the funds to the Clerk of the Magistrate Court.

- Where to obtain summons forms from the court.