For Educational Purposes Only:

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.
Mobile Homes

- Certain mobile homes are considered a separate class of personal property for ad valorem tax purposes. O.C.G.A. § 48-5-441, GA Const. Article VI, I, III
- Mobile homes **not** included in the mobile home digest:
  1) Mobile homes located on land the mobile home owner owns and for which a certificate of permanent location is obtained is considered real property and **not** included in mobile home digest. These mobile homes are considered part of real property upon situated and may qualify the owner for a homestead exemption.
  2) Mobile homes owned by a dealer are **not** included in the mobile home digest but rather are taxed on the mobile home dealer’s tax returns which are billed later in the year as part of the real and personal property digest.

- The **mobile home digest** is comprised of personal property mobile homes in the county not considered part of real property per #1 above and not owned by a mobile home dealer as per #2 above.
O.C.G.A. § 48-5-492 Non-Homesteaded

- Ad valorem tax is collected as part of an annual registration process
- All mobile home must have an annual location permit
- Returns must be filed and ad valorem taxes are due on or before April 1<sup>st</sup>
- The Board of Assessors determines mobile home values as of January 1<sup>st</sup>

Like motor vehicles, the Tax Commissioner is responsible for the collection of all ad valorem taxes on mobile homes including <em>municipal or city taxes</em>. 
Rates/Penalty

- O.C.G.A. § 48-5-443 - the mill rate used is the millage rate levied in the previous calendar year.

- O.C.G.A. § 48-5-451 - 10% penalty for failure to return or pay tax due.
Returns

1. Returns due on or before April 1st.
2. Ad Valorem tax due on or before April 1st.
3. Ad Valorem tax due at the time of the first sale or transferring to new owner.
4. Taxes are paid in the county where the mobile home/manufactured home is situated on January 1st.
Certificate of Permanent Locations

- Mobile homes are considered personal property until a certificate of permanent location is filed and accepted with the Clerk of Superior Court and title surrendered to the Department of Revenue.
- Tax Commissioner should verify all ad valorem taxes are paid on mobile homes before Clerk of Superior Court approves certificate of permanent location.
- A mobile home may be transferred back to personal property by executing and filing a certificate of removal.
T-234 (Rev 8-2605)
Mobile/Manufactured Home Certificate of Permanent Location
This certificate is presented for filing and recording in the real estate records pursuant to (8-2-3)
(1880) of the O.C. G.A.

1. Mail certified copy to: 

2. Debtor's Name and Mailing Address: 

3. Debtor's Name and Mailing Address: 

4. Lien Holder/Secured Party's Name and Mailing Address: 

5. Lien Holder/Secured Party's Name and Mailing Address: 

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: ________________________________

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), ________ (Day) 

Page ________ of ________ (Two)

(Deputy/Clerk of Superior Court)
A certificate of permanent location (Form T-234) must be filed with the Clerk of Superior Court with the Georgia title.

After filing, the Form T-234 and the Georgia Title must be submitted to the local tax commissioner office for processing, the tax commissioner validates Form T-234 and returns to Clerk of Superior Court.

Clerk of Superior Court sends a copy to the tax assessor. Once this has been done the home shall become part of the real property and no longer taxed on the mobile home digest.
Certificate of Permanent Location /MSO

- A certificate of Permanent Location (form T-234a) must be filed with the Clerk of Superior Court and the certificate of origin.

- After filing, the Clerk of Superior Court sends copy of form T-234a to the tax assessor and it is considered real property.

Note: The tax commissioner office is not required to process any of the documents with form T-234a.
Georgia Department of Revenue

Certificate of Removal from Permanent Location

- Transferred back to personal property, use form T-229.
- Must show chain of ownership if different from original owner.

- After filing, the Form T-229 with the Clerk of Superior Court, the tax commissioner processes in GRATIS and validates Form T-229 and returns to Clerk of Superior Court.

- Clerk of Superior Court sends a copy to the tax assessor. Once this has been done the home shall become part of the personal property again will be taxed on the mobile home digest.
Issuance of Permits (Decal)

- All mobile homes required to acquire a decal by April 1st of each year.
- Department of Revenue does not furnish decals.
- The decal color and form is prescribed each year by the Department of Revenue Commissioner.
- Decal shall reflect the county of issuance and the year.
Decal Examples
Dealer Inventory

- 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.
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.

SECTION A: DEALER INFORMATION

<table>
<thead>
<tr>
<th>Name:</th>
<th>Georgia ID No.:</th>
<th>Date Mobile Home Sold</th>
<th>Invoice No.:</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Address:</th>
<th>City, State, Zip:</th>
<th>County where dealer located:</th>
</tr>
</thead>
</table>

SECTION B: PURCHASER INFORMATION

<table>
<thead>
<tr>
<th>Name:</th>
<th>Address:</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>City, State, Zip:</th>
<th>County where mobile home is to be located:</th>
<th>Purchase Price:</th>
</tr>
</thead>
</table>

SECTION C: MOBILE HOME INFORMATION

<table>
<thead>
<tr>
<th>Make:</th>
<th>Model:</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Size:</th>
<th>Model Year:</th>
<th>Manufacturer’s ID #:</th>
</tr>
</thead>
</table>

SECTION D: DEALER’S STATEMENT

Check A. or B. below:

A. _____ I, as the authorized agent for the mobile home dealer listed above, acknowledge that the mobile home purchased by the taxpayer listed above was not in the dealer’s inventory as of January 1, 20______.

B. _____ I, as the authorized agent for the mobile home dealer listed above, acknowledge that the mobile home purchased by the taxpayer listed above has been or will be included in the Inventory Section of Form PT-50P required to be returned to the ________________________ County Board of Tax Assessors for the tax year 20______.

_________________________  ____________________
Signature of Authorized Agent  Date

☐ Tax Commissioner’s Copy  ☐ Tax Assessor’s Copy  ☐ Motor Vehicle Division’s Copy  ☐ Dealer’s Copy
Georgia Department of Revenue

Mobile Homes Location Permits

- Annual registration process requires that all mobile homes secure an annual ‘mobile home location permit.’
- The permit is in the form of a decal that must be displayed on every mobile home by April 1st.
- Even mobile homes considered real property must secure and display the ‘mobile home location permit or decal.’
- All ad valorem taxes due on the mobile home must be paid before a permit or decal can be issued. For mobile homes considered real property payment of the ad valorem taxes are not due until after April 1st so payment of the prior year ad valorem taxes billed with the regular digest is sufficient for the issuance of a current year decal for real property mobile homes. For personal property mobile homes ad valorem taxes due must be paid and the location permit or decal secured by April 1st or within 45 days of acquisition whichever occurs later.
Georgia Department of Revenue

Display of Decal

- Must be prominently displayed on the mobile home in a manner that makes it clearly visible to appraisal officials.

- The local governing authority may by local ordinance provide for a uniform manner of displaying.

- Decal shall be attached to the mobile home after receiving it from the tax commissioner.
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 county governing authority may appoint an agent authorized to issue citations to owners failing to properly display mobile home decals.

Penalty for failing to display current decal or mobile home location permit.

- A citation may be issued by the county for failure to display a current permit or decal.  See 48-5-493
- It is unlawful to move or transport any mobile home that does not have a current permit or decal displayed.  See 48-5-493

Violations of the above may be prosecuted in the magistrate court.
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.

Any person who violates shall be guilty of a misdemeanor and shall be prosecuted as provided in O.C.G.A. section 48-5-493.
□ On 10th of month tax commissioner shall forward to the assessor, all mobile home returns and location permits they have received during preceding month.

□ Requirement may be changed by a written agreement between tax commissioner and the board of tax assessors, but in no event less than once per calendar year or later than December 1st.

□ On or before January 5th of each year, the board of tax assessors shall return to the tax commissioner the mobile home digest.

□ Note: Print two copies of mobile home digest, one for your office and one for the tax assessor office.
Process to Clean Up Mobile Home Digest

Tax Commissioner may present to the local governing authority a list of uncollectible mobile home bills to be removed from delinquent list.

**Reasons to remove:**

1. Statue of limitations has expired
2. Changed ownership more than two years released against that property
3. Owner cannot be located after a reasona
4. Duplicate or errors
5. No value
Example of No Value
What’s Should Be Included On The List

 ✓ Taxpayers name
 ✓ Tax year
 ✓ Bill number
 ✓ Breakdown of the tax
 ✓ Reason tax bill is uncollectible
## County Mobile Home Digest Uncollectibles

| Taxpayer Name | Tax Year | Bill Number | County Tax | School Tax | State Tax | City Tax | Interest | Penalties | Other Fees | Total      | Notes                  |
|---------------|----------|-------------|------------|-----------|-----------|----------|----------|-----------|------------|------------|------------|------------------------|
| John Doe      | 2005     | 1111        | $40.00     | $60.00    | $6.00     | $10.00   | $22.00   | $11.60    | $60.00     | $209.60   | No Value               |
| Mary Doe      | 2007     | 2222        | $100.00    | $150.00   | $32.00    | $35.00   | $65.00   | $31.70    | $75.00     | $488.70   | Moved out of county    |

<table>
<thead>
<tr>
<th>Totals</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>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$140.00</td>
<td>$210.00</td>
<td>$38.00</td>
<td>$45.00</td>
<td>$87.00</td>
<td>$43.30</td>
<td>$135.00</td>
<td>$698.30</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>

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
§ 48-5-129. Allowance of insolvent lists; reissuance of executions before allowance of insolvent lists

• (a) The insolvent lists of a tax collector or tax commissioner shall be allowed only by the county governing authority upon a return of the tax execution with entry by the proper legal officer of "no property."

• (b) The county governing authority, if it has any reason to suspect the return of the officer to be incorrect in any particular, shall cause the execution to be sent out again for collection. Before the county governing authority allows any insolvent list, the officer in whose hands the tax fi. fas. have been placed for collection shall take an oath that he has made every effort in his power to collect the fi. fa.'s and that he verily believes the taxpayers on the list have no property from which the tax can be collected.
After Approval From The Local Governing Authority

1. Remove tax bill and fees from digest

2. Retain all copies for audit purposes or for inspection by the grand jury

3. Forward copy to tax assessor to make necessary changes to their records
Any owner may use 2 methods to contest the assessment of an ad valorem tax against a mobile home.

- Appeal by filing with the county board of tax assessors within 45 days from the date of the mailing of the tax bill or April 1st whichever is later.

- Or file with tax commissioner(1) a surety bond issued by a State authorized surety company: or (2) a cash bond.
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.
Collection of Tax

- It shall be the duty of the tax commissioner to issue tax bills to each owner of a mobile home appearing on the mobile home digest, except mobile home dealers on or after January 1st of each calendar year, but not later than February 1.

- The mill rate levied by the taxing authority for the previous calendar year will be used.

- The tax commissioner shall remit to the tax authorities the tax collected on or before the 15th day of the month following the month of collections.
Penalties

- Failure to secure the required location permit (decal) 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.

- Person who move or transport mobile homes required to have a decal but do not have, are guilty of a misdemeanor and shall be fined not less than $200.00 nor more than $1000.00.

- A penalty of 10% of the tax or $5, whichever is greater, for failure to make the return or pay tax by April 1st of each year.
Mobile Home Tax Collection Procedures

✓ When taxes become overdue you may want to send the taxpayer an overdue tax letter.
✓ Research UCC and motor vehicle title records for any lien
✓ Send notice to all lienholders
✓ Issue FiFa & record FiFa at the office of the Clerk of Superior Court
✓ Levy & Advertise Property
✓ Send Final Notifications
✓ Sell Personal Property
Personal Property Research Checklist

Taxpayer and/or Business Name: _______________________
Current Date: _______________________
Fid. Fa. Number(s): _______________________

☐ UCC
Items Found: ______________________________________

☐ Tax Assessor’s Office
Significant Tax Return Information Found: _______________________

Significant Personal Property Information Found (liens, etc.): _______________________

☐ Secretary of State’s Office
Ownership/Corporation Name/Officer Information Found: _______________________

30 Days
- 30 Day Notice before issuing Fi.Fa. 48-3-3
- Issue and Record Fi.Fa 48-3-3 & 48-5-161
- Levy 48-4-3

5 Days
- Notice to Owner and Tenant within 5 days of Levy 9-13-13

20 Days
- Notice to Holder of Mortgages & Liens 20 days prior to Advertising 48-3-9
- Advertising – 4 consecutive weeks before Sale 9-13-140 & 142
  - 10 day notice to Defendant 48-4-1

4 Weeks
- Sale Day First Tuesday of Month
  - Notice to IRS 25 days before Sale (if Federal Tax Lien) IRS Publication 786
  - 25 Days
After The Sale

Once the mobile home has been sold, the following documents are required for titling:

- MV-1
- Title if available
- T-22B
- Copy of Tax Lien
- Levy Order
- Bill of Sale
- Advertisement
- Processing Fee
- Tax Receipt
Questions