

A RESOLUTION  
ELECTING NOT TO REQUIRE MOBILE HOME DECALS

WHEREAS, OCGA § 48-5-492 provides the issuance of mobile home location permits required by said Code section shall, if required by the governing authority of the county in which the mobile home is located, 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; and

WHEREAS, OCGA § 48-5-493 provides it shall be unlawful (a) to fail to attach and display on a mobile home the decal as may be required by OCGA § 48-5-492 and (b) 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 as may be required by OCGA § 48-5-492; and

WHEREAS, OCGA § 48-5-263(b)(11) provides each member of the county property appraisal staff shall, in counties that elect to require decals pursuant to OCGA § 48-5-492, inspect mobile homes located in the county to determine if the proper decal is attached to and displayed on the mobile home by the owner as provided by law, notify the residents of those mobile homes to which a decal is not attached of the provisions of OCGA §§ 48-5-492 and 48-5-493, and furnish to the tax collector or tax commissioner a periodic list of those mobile homes to which a decal is not attached; and

WHEREAS, the Tax Commissioner of Lowndes County has advised and the Board of Commissioners of Lowndes County has concluded issuing mobile home decals creates an expense that does not assist the Tax Commissioner in identifying mobile homes for which the Tax Commissioner has not issued a mobile home location permit;

NOW THEREFORE, as authorized by OCGA § 48-5-492, the Board of Commissioners of Lowndes County hereby elects not to require the issuance of mobile home permits to be evidenced by the issuance of a decal, such that (a) Tax Commissioner of Lowndes County is not required to issue decals pursuant to OCGA § 48-5-492, and (b) OCGA § 48-5-493 and OCGA § 48-5-263(b)(11) are inapplicable in Lowndes County.

This Resolution shall become effective when adopted and shall repeal and supersede all previous County ordinances and resolutions concerning this subject.

This Resolution shall remain in full force and effect unless and until it is repealed or superseded by the Board of Commissioners.

SO RESOLVED this 11<sup>th</sup> day of February 2025

BOARD OF COMMISSIONERS OF LOWNDES COUNTY

By: \_\_\_\_\_  
Bill Slaughter, Chairman

Attest: \_\_\_\_\_  
Belinda Lovern, County Clerk