

**Property Appraisal** Calvin C. Hicks, Jr., CAE, RES, GCA Chief Appraiser

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## **MOBILE HOME RETURN**

Every mobile home owned in this state on January 1 is subject to ad valorem taxation. On or before April 1 of each year, or at the time of the first sale or transfer before April 1, 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. Each year every owner of a mobile home subject to taxation shall pay taxes due to the tax commissioner & obtain a mobile home location permit (decal). Any owner who contests the assessment of an ad valorem tax against a mobile home may protest by filing a notice of appeal with the Board of Tax Assessors within 45 days from the date of the mailing of the tax bill. Owners who fail to make this return or pay the tax bill by April 1 of each year shall be liable for a penalty of 10% of the tax due or \$5, whichever is greater.

## O.C.G.A. 48-5-490--495 Dept. of Revenue rule 560-11-9-.01 --.11

Date
Owners Name
Owners Address
Parcel Identification #
Physical Location ( lot #, park name)
Make/Model/Year
SizePurchase DatePurchase Price
Comments
Signature



2018 Recipient of the International Association of Assessing officers Certificate of Excellence in Assessment Administration Maloof Annex | 1300 Commerce Drive | Decatur, GA 30030 | Phone: 404-371-0841 Fax: 404-371-2791 http://www.dekalbcountyga.gov/property-appraisal/welcome