

STATE OF GEORGIA

COUNTY OF EVANS

Revised April 2, 2019

ORDINANCE

This Ordinance shall be known as the "Ordinance To Provide For Mobile Home Decals".

Section 1. Purpose and Intent

The purpose and intent of the Ordinance is to provide a means for the collection of the ad valorem taxes due on mobile homes located in Evans County, Georgia.

Section 2.

Each year every owner of a mobile home subject to taxation under this article shall obtain on or before April 1st from the Tax Commissioner of Evans County a mobile home location permit. The issuance of the permit by the Tax Commissioner shall be evidenced by the issuance of a decal, the color of which shall be prescribed for each year by the Commissioner. The decal shall reflect that the same was issued by Evans County and shall reflect the calendar year for which the permit is issued. The decal shall be prominently attached and displayed on the mobile home by the owner. No mobile home location permit shall be issued until all ad valorem taxes due upon the mobile home have been paid.

Section 3.

a)(1) It shall be unlawful to fail to attach and display on a mobile home the decal as required by Section 2 above.

(2) Any person who violated the above paragraph of this subsection shall be guilty of a misdemeanor and, upon conviction thereof, shall be punished by a fine of not less than \$25.00 nor more than \$200.00, except that upon receipt of proof of purchase of a decal prior to the date of the issuance of a summons, the fine shall be \$25.00.

b)(1) It shall be unlawful 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 provided for in Section 2.

(2) Any person who violates paragraph (1) of this subsection shall be 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 not more than 12 months, or both.

c) Violation of subsection (a) or (b) of this Code section may be prosecuted in the Magistrate Court of Evans County in the manner prescribed for the enforcement of county ordinances set forth in Article 4 of Chapter 10 of Title 15.

Section 4. Conflict and Separability

If any provision contained in this Ordinance is found to be in conflict with any other applicable ordinance, rule, regulation or law, the higher legal authority shall govern.

The provisions of this Ordinance are separable. If a section, sentence, clause, or phrase of this Ordinance is adjudicated or held by a court of competent jurisdiction to be invalid, the remaining sections, sentences, clauses, or phrases shall remain of full force and effect.

Section 5. Amendments

When necessary to further its purposes, this Ordinance may be amended by the Board of Commissioners.

Section 6: Conflicting Provisions Repealed

All other Ordinances and parts of Ordinances in conflict with this Ordinance, to the extent of such conflict and not further, are hereby repealed.

Section 7: Effective Date

This Ordinance shall become effective as revised and be in full force and effect as of April 2, 2019.

SIGNATURES ON FOLLOWING PAGE

Certification of Adoption

I hereby certify that the above Ordinance as amended was adopted at a regular meeting of the Board of Commissioners of Evans County held on April 2, 2019.

**BOARD OF COMMISSIONERS,
EVANS COUNTY, GEORGIA**

By: _____


BRIAN CROFT, Chairman

Attest: _____


LEAH EDWARDS, Clerk

(Seal)

