

Every mobile home owned in Georgia on January 1 is subject to property taxation. Every year on or before May 1 the owner must obtain a mobile home location permit from the county tax collector or county tax commissioner in the county where the owner lives.

Mobile home owners that qualify for homestead exemption must obtain a mobile home location permit on or before May 1 from the county tax collector or [county tax commissioner](#) in the county where the owner lives.

The decal must be prominently attached and displayed on the mobile home. The mobile home must be returned for taxation and the taxes paid at the time of application for the mobile home permit, or at the time of the first sale or transfer of the mobile home after December 31, or on May 1, whichever occurs first.

A mobile home must be returned in the county where it is located unless used in connection with an established business located in a different county, in which case it should be returned in the county where the business is located.

[O.C.G.A. 48-5-490. - 48-5-495.](#)