

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35  
36  
37  
38  
39  
40  
41  
42  
43  
44  
45  
46

**GLYNN COUNTY BOARD OF COMMISSIONERS  
BRUNSWICK, GEORGIA**

Ordinance: #O-2022-09  
Adoption: October 20, 2022

At the regular meeting of the Glynn County Board of Commissioners, held in the Glynn County Historic Courthouse, Second Floor Commissioners' Meeting Room, 701 "G" Street, Brunswick, Georgia, there were present:

Wayne Neal, Chairman, District 3  
David O'Quinn, Vice-Chairman, At Large Post 1  
Sammy Tostensen, Commissioner, District 1  
Cap Fendig, Commissioner, District 2  
Bill Brunson, Commissioner, District 4  
Allen Booker, Commissioner, District 5  
Walter Rafolski, Commissioner, At Large Post 2

On the motion of Commissioner Tostensen, which carried unanimously, the following Ordinance amendment was adopted:

**AN AMENDMENT TO THE OCCUPATION TAX ORDINANCE OF  
GLYNN COUNTY TO ADD SECTION 2-6-41 REQUIRING EVIDENCE OF  
PAYMENT OF PERSONAL PROPERTY AD VALOREM TAXES; TO  
GLYNN COUNTY ORDINANCE CHAPTER 2-14 TO ADD ARTICLE IV  
REGARDING MOBILE HOME AD VALOREM TAXATION; AND FOR  
OTHER PURPOSES.**

**BE IT ORDAINED**, by the Glynn County Board of Commissioners, this 20<sup>th</sup> day of October, 2022, that the Code of Ordinances of Glynn County, Georgia, be and is hereby amended as follows:

**SECTION I.**

The Occupation Tax Ordinance of Glynn County is hereby amended to add Section 2-6-41, which shall read as follows:

**2-6-41 - Evidence of Personal Property Ad Valorem Tax Payment Required.**

It shall be the duty of the Glynn County Tax Commissioner to produce to the Occupation Tax Officer a list of businesses and practitioners subject to this Occupation Tax Ordinance that are delinquent in paying any personal property ad valorem taxes due and payable to the county. The list shall be produced by December 15 of each year. Businesses and practitioners on the list shall first, before the issuance of an Occupation Tax Certificate, show evidence that all personal property ad valorem taxes due and payable to the county have been paid.

47 **SECTION II.**

48  
49 Chapter 2-14 of the Code of Ordinances of Glynn County, Georgia, is hereby amended to  
50 add Article IV. on Mobile Home Ad Valorem Taxation, which shall read as follows:  
51

52 **ARTICLE IV. - MOBILE HOME AD VALOREM TAXATION**

53  
54 **2-14-50 - Authority.**

55  
56 This Article is adopted pursuant to Part 3, Article 10, Chapter 5 of Title 48 of the Official  
57 Code of Georgia Annotated, including but not limited to O.C.G.A. § 48-5-492, and the rules and  
58 regulations, as amended from time to time, established pursuant to said Georgia laws, including  
59 but not limited to Ga. Comp. R. & Regs. 560-11-9-.05.  
60

61 **2-14-51 - State Mobile Home Location Permit Decal Not Required.**

62  
63 The Board of Commissioners hereby determines that a State of Georgia decal as described  
64 in O.C.G.A. § 48-5-492 is not required to be issued with a mobile home location permit obtained  
65 from the Glynn County Tax Commissioner.  
66

67 **2-14-52 - Local Mobile Home Location Permit Decal Required.**

68  
69 The Board of Commissioners hereby requires that a Glynn County decal be issued with  
70 any mobile home location permit issued by the Glynn County Tax Commissioner pursuant to  
71 O.C.G.A. § 48-5-492. Each such decal shall be in the form prescribed by the Glynn County Tax  
72 Commissioner. Every owner of a mobile home must prominently attach and display the decal in  
73 such a manner as to be plainly visible at or near the front door of said mobile home. Every owner  
74 of a mobile home who is issued the decal must have the decal renewed annually by fulfilling the  
75 requirements of O.C.G.A. § 48-5-492.  
76

77 **2-14-53 - Inspections.**

- 78  
79 (a) It shall be the duty of the Glynn County property appraisal staff to annually inspect  
80 each mobile home located in Glynn County to determine if the owner is properly  
81 displaying the decal evidencing the issuance of a mobile home location permit as  
82 required by this Article. The staff may schedule the inspections throughout the year  
83 or during any portion of the year as meets their annual workflow management  
84 needs.  
85  
86 (b) The Glynn County property appraisal staff shall notify the owner, if known, or the  
87 occupant, if the owner is not known, of each mobile home for which a decal is not  
88 properly displayed, of the requirements of this Article and of the penalty for failure  
89 to properly display such decal.  
90  
91 (c) Within 30 days after the end of each calendar quarter, or more frequently at the  
92 property appraisal staff's discretion, the Glynn County property appraisal staff shall  
93 forward to the Glynn County Tax Commissioner and the Glynn County Code

Enforcement Division a list of mobile homes discovered during the quarter, if any, that are not displaying the required mobile home decal pursuant to this Article.

**2-14-54 - Agent Authorized to Issue Citations.**

The Glynn County Code Enforcement Division and its employees, officers, and inspectors are hereby appointed and authorized to issue citations to owners failing to properly display mobile home decals as required by this Article.

**2-14-55 - Violations.**

(a) *Failure to Attach and Display Decal.*

- (1) It shall be unlawful to fail to attach and display on a mobile home the decal as required by Glynn County Ordinance § 2-14-52.
- (2) Any person who violates paragraph (1) of this subsection shall be guilty of a misdemeanor and, upon conviction thereof, shall be punished by a fine of not less than \$100.00 nor more than \$300.00, except that upon receipt of proof of purchase of a decal prior to the first scheduled court date for a citation issued under this Article, the fine shall be \$50.00; provided, however, that in the event such person owns more than one mobile home in an individual mobile home park, then the maximum fine under this paragraph for such person with respect to such mobile home park shall not exceed \$1,000.00.

(b) *Moving or Transporting Mobile Home Without Decal.*

- (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 Glynn County Ordinance § 2-14-52.
- (2) Any person who violates paragraph (1) of this subsection shall be guilty of a misdemeanor and, upon conviction thereof, 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 60 days, or both.

*(This space left intentionally blank)*

140 **SECTION III.**

141  
142 **This Amendment** shall become effective immediately upon adoption.

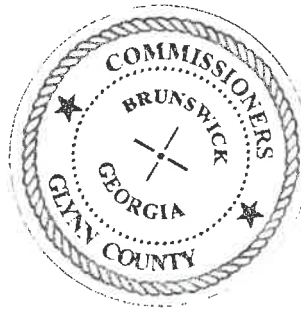
143  
144  
145 Adopted by the Glynn County Board of Commissioners this the 20<sup>th</sup> day of  
146 October , 2022.

147  
148 **BOARD OF COMMISSIONERS,**  
149 **GLYNN COUNTY, GEORGIA**

150  
151   
152  
153 \_\_\_\_\_  
154 WAYNE NEAL, CHAIRMAN

155 ATTEST:

156  
157   
158  
159 \_\_\_\_\_  
160 RONDA VAKULICH, COUNTY CLERK



## EXPLANATION OF CHANGES

Additions – underlined  
Deletions – ~~strikethrough~~

### SECTION I. *Explanation of Changes for Amendment adding Section 2-6-41.*

#### 2-6-41 - Evidence of Personal Property Ad Valorem Tax Payment Required.

It shall be the duty of the Glynn County Tax Commissioner to produce to the Occupation Tax Officer a list of businesses and practitioners subject to this Occupation Tax Ordinance that are delinquent in paying any personal property ad valorem taxes due and payable to the county. The list shall be produced by December 15 of each year. Businesses and practitioners on the list shall first, before the issuance of an Occupation Tax Certificate, show evidence that all personal property ad valorem taxes due and payable to the county have been paid.

### SECTION II. *Explanation of Changes for Amendment adding Article IV. to Chapter 2-14.*

#### ARTICLE IV. - MOBILE HOME AD VALOREM TAXATION

##### 2-14-50 - Authority.

This Article is adopted pursuant to Part 3, Article 10, Chapter 5 of Title 48 of the Official Code of Georgia Annotated, including but not limited to O.C.G.A. § 48-5-492, and the rules and regulations, as amended from time to time, established pursuant to said Georgia laws, including but not limited to Ga. Comp. R. & Regs. 560-11-9-.05.

##### 2-14-51 - State Mobile Home Location Permit Decal Not Required.

The Board of Commissioners hereby determines that a State of Georgia decal as described in O.C.G.A. § 48-5-492 is not required to be issued with a mobile home location permit obtained from the Glynn County Tax Commissioner.

##### 2-14-52 - Local Mobile Home Location Permit Decal Required.

The Board of Commissioners hereby requires that a Glynn County decal be issued with any mobile home location permit issued by the Glynn County Tax Commissioner pursuant to O.C.G.A. § 48-5-492. Each such decal shall be in the form prescribed by the Glynn County Tax Commissioner. Every owner of a mobile home must prominently attach and display the decal in such a manner as to be plainly visible at or near the front door of said mobile home. Every owner of a mobile home who is issued the decal must have the decal renewed annually by fulfilling the requirements of O.C.G.A. § 48-5-492.

233 **2-14-53 - Inspections.**

- 234
- 235 (a) It shall be the duty of the Glynn County property appraisal staff to annually inspect
- 236 each mobile home located in Glynn County to determine if the owner is properly
- 237 displaying the decal evidencing the issuance of a mobile home location permit as
- 238 required by this Article. The staff may schedule the inspections throughout the year
- 239 or during any portion of the year as meets their annual workflow management
- 240 needs.
- 241
- 242 (b) The Glynn County property appraisal staff shall notify the owner, if known, or the
- 243 occupant, if the owner is not known, of each mobile home for which a decal is not
- 244 properly displayed, of the requirements of this Article and of the penalty for failure
- 245 to properly display such decal.
- 246
- 247 (c) Within 30 days after the end of each calendar quarter, or more frequently at the
- 248 property appraisal staff's discretion, the Glynn County property appraisal staff shall
- 249 forward to the Glynn County Tax Commissioner and the Glynn County Code
- 250 Enforcement Division a list of mobile homes discovered during the quarter, if any,
- 251 that are not displaying the required mobile home decal pursuant to this Article.
- 252

253 **2-14-54 - Agent Authorized to Issue Citations.**

254

255 The Glynn County Code Enforcement Division and its employees, officers, and inspectors

256 are hereby appointed and authorized to issue citations to owners failing to properly display mobile

257 home decals as required by this Article.

258

259 **2-14-55 - Violations.**

260

261 (a) *Failure to Attach and Display Decal.*

- 262
- 263 (1) It shall be unlawful to fail to attach and display on a mobile home the decal
- 264 as required by Glynn County Ordinance § 2-14-52.
- 265
- 266 (2) Any person who violates paragraph (1) of this subsection shall be guilty of
- 267 a misdemeanor and, upon conviction thereof, shall be punished by a fine of
- 268 not less than \$100.00 nor more than \$300.00, except that upon receipt of
- 269 proof of purchase of a decal prior to the first scheduled court date for a
- 270 citation issued under this Article, the fine shall be \$50.00; provided,
- 271 however, that in the event such person owns more than one mobile home in
- 272 an individual mobile home park, then the maximum fine under this
- 273 paragraph for such person with respect to such mobile home park shall not
- 274 exceed \$1,000.00.

275

276 (b) *Moving or Transporting Mobile Home Without Decal.*

- 277
- 278 (1) It shall be unlawful for any person to move or transport any mobile home

279                                    which is required to and which does not have attached and displayed thereon  
280                                    the decal provided for in Glynn County Ordinance § 2-14-52.

281  
282                    (2)    Any person who violates paragraph (1) of this subsection shall be guilty of  
283                    a misdemeanor and, upon conviction thereof, shall be punished by a fine of  
284                    not less than \$200.00 nor more than \$1,000.00 or by imprisonment for not  
285                    more than 60 days, or both.