



**RESOLUTION R-031-21**

**A RESOLUTION OF THE BOARD OF COMMISSIONERS OF WALKER COUNTY TO NOT REQUIRE THE ISSUANCE OF MOBILE HOME DECALS**

**WHEREAS**, O.C.G.A § 48-5-492 has been revised to provide the County Board of Commissioners the authority to determine whether a decal is required to be issued and affixed to each mobile home as evidence of the payment of all ad valorem tax due by the mobile home owner; and

**WHEREAS**, the Board of Commissioners of Walker County (“Board”) is the governing authority of Walker County, Georgia; and

**WHEREAS**, the Walker County Tax Commissioner has informed the Walker County Board of Commissioners that the issuance of said mobile home decals is an unnecessary expense for Walker County, and the non-issuance of the mobile home decal does not relieve the mobile home owner from payment of the ad valorem tax;

**THEREFORE, BE IT RESOLVED** by the Board of Commissioners of Walker County that a decal is not required to be issued and affixed to each mobile home as evidence of the payment of all ad valorem tax due by the mobile home owner; and

**IT IS FURTHER RESOLVED** that nothing in this resolution shall relieve the mobile home owner from payment of all applicable ad valorem taxes, or the County Tax Commissioner from the collection of said ad valorem taxes.

**SO RESOLVED AND ADOPTED** this 8<sup>th</sup> day of July, 2021.

**ATTEST:**

**WALKER COUNTY, GEORGIA**

*Rebecca Wooden*

*Shannon K. Whitfield*

REBECCA WOODEN, County Clerk

SHANNON K. WHITFIELD, Chairman



The foregoing Resolution received a motion for passage from Commissioner Stultz, second by Commissioner Abert, and upon the question the vote is 4 ayes, 0 nays to adopt the Resolution.