

## RESOLUTION

**Whereas**, there has been some issue with the classification of “tiny houses” being placed on land in the County of Dodge, State of Georgia; and

**Whereas**, the State of Georgia has not as of yet set up regulations or laws defining said tiny houses, which is complicating a proper tax assessment by the local taxing authorities, and

**Whereas**, the local tax assessors board has requested direction from the Board of Commissioners as to classification as to such structures.

**Now therefore**, in consideration of the foregoing and in the best interest of Dodge County, the Board of Commissioners enters into the following:

A. This ordinance is for the classification of structures placed on real property in Dodge County Georgia known as “Tiny Houses” or “Recreational Vehicle”. Any such structure shall be considered as a mobile home for purposes of taxing or assessments under any one of the following circumstances:

1. If the wheels, axels, or towing equipment have been removed; or
2. If said structure placed on a foundation, blocked up, or underpinned, or
3. If permanently attached to electrical service, or
4. If attached to plumbing to provide water or sewage treatment, or
5. If the said structure is not removed from the real property it occupies for a period of twelve months consecutively, or
6. If it should ever be used as a primary residence for any person or persons or is rented as an apartment to any person or persons.

B. Should any of the forgoing conditions exist, there will be a rebuttable presumption that said structure will be taxed as part of the real property tax base as an Improvement on the property. After annual assessments have been issued, it shall be the responsibility of the property owner to challenge said assessment before the appropriate tax authorities. At said Tax Board hearing, the property owner shall have the responsibility to prove by “clear and convincing evidence” that none of the conditions set out in Section A, paragraphs 1-6 apply.

So resolved this the 17 of July, 2023.

Attested: Ronberly Smith-Parkerson  
Clerk

Don McCreese  
Chairman