



Purchasing Department
140 Stonewall Avenue West, Ste 204
Fayetteville, GA 30214
Phone: 770-305-5420
www.fayettecountyga.gov

October 10, 2023

Subject: RFQ #2317-A: Annual Contract for Printing and Mailing of Tax Assessors Notices Addendum #2

Gentlemen/Ladies:

Below, please find responses to questions, clarification, or additional information for the above referenced Request for Quote. You will need to consider this information when preparing your quote.

Questions Received:

- 1. I need some clarification on certain Items. Your Annual Notice of Assessment it is printed single side, on the mailing their will be no return envelope?**

The Annual Assessment Notices are one-sided. They are mailed without a return envelope.

- 2. Exhibit B Business Personal Property Tax Return form: PT-50P you show Page 1 Tax return, Page 2 General information, Page 3 schedule A, Page 4 schedule B Inventory as separate pages single sided can we print duplex on the two pages both sides. Instruction sheet one sided.**

The Business Personal Property Tax Return is duplex and consists of 3 sheets of paper (including the cover page):

Sheet 1 (front):	Mailer
Sheet 1 (back):	Instruction Sheet
Sheet 2 (front):	Business Personal Property Tax Return
Sheet 2 (back):	General Information
Sheet 3 (front):	Schedule A
Sheet 3 (back):	Schedule B Inventory

3. Exhibit C Application for Freeport Exemption Inventory Form: PT-50PF Mailers page single sided, C Application for Freeport Exemption Inventory, Page 1 Print Duplex with page 2.

The Application for Freeport Inventory Exemption is duplex and consists of 2 sheets of paper (including the cover page):

Sheet 1 (front):	Mailer
Sheet 1 (back):	Blank
Sheet 2 (front):	Application for Freeport page 1
Sheet 2 (back):	Application for Freeport page 2, What is Exempted by Freeport

4. Exhibit D Marine Personal Property Tax Return Form : PT-50M Mailers page single side., Marine Personal Tax Return Page 1 and page 2 Instructions print Duplex, Marine Schedule D Page 3 with page 4 List additional Boats and Motors.

The Marine Personal Property Tax Return is duplex and consists of 3 sheets of paper (including cover page):

Sheet 1 (front):	Mailer
Sheet 1 (back):	Blank
Sheet 2 (front):	Marine Personal Property Tax Return
Sheet 2 (back):	Instructions
Sheet 3 (front):	Marine Schedule D
Sheet 3 (back):	Marine Schedule D continued

5. Exhibit E Aircraft Personal Property Tax Return Form: PT-50A. Mailers Page single sided. Aircraft Personal Property Tax Return Page 1 and Page 2 Instructions Duplex, page 3 Aircraft Schedule E page 4 Aircraft #3 duplex.

The Aircraft Personal Property Tax Return is duplex and consists of 3 sheets of paper (including cover page):

Sheet 1 (front):	Mailer
Sheet 1 (back):	Blank
Sheet 2 (front):	Aircraft Personal Property Tax Return
Sheet 2 (back):	Instructions

Sheet 3 (front): Aircraft Schedule E

Sheet 3 (back): Aircraft Schedule E continued

6. What don't I see is the size of paper and what pound of paper you're requesting for tax documents to be printed on

Letter Size Paper

Page 14 (Exhibit A) Assessment Notices are printed on 20lb paper.

Page 18 (Exhibit B) Personal Property Tax Returns and Schedules on 24lb paper

Page 35 (Exhibit C) Application for Freeport Inventory Exemption on 24lb paper

Page 44 (Exhibit D) Marine Personal Property Tax Returns and Schedules on 24lb paper

Page 59 (Exhibit E) Aircraft Personal Property Tax Returns and Schedules on 24lb paper

7. Quantity amount stated - is that the total amount of pages that is to be printed?

The quantity stated is an estimate of the number of accounts which will be multiplied by the number of pages per document.

8. Is there any example showing which items on the form needs to be in Red Ink?

For the Personal Property forms, see attached. See exhibits G-J.

9. NCOA Report - The pricing for this is to mail out the documents to addresses that have been corrected after the initial mailing?

The printing vendor would provide the NCOA service which compares the names and addresses against this USPS database of address change requests. If a match is found indicating a move, the new address is identified and returned to printing vendor to be forwarded to the County in the NCOA reports.

10. If a customer has a different type of assets can the notice and tax forms be mailed together, or do they have to be mailed separately?

Customers with multiple accounts of the same type may be mailed together (e.g. a cell phone provider with multiple locations in this County can have their Business Personal Property Returns mailed together). We do not mail different account types in the same envelope (e.g. We would not mail a boat tax return with an aircraft tax return even when they are going to the same address).

11. Are we receiving the personal property return forms from the customer then mailing them to the county?

The County sends the printing vendor a .txt file. The vendor would use this file to create the forms and mail them directly to the taxpayer. Once completed, the taxpayer would mail the forms back to the County.

12. If the CD is going to be submitted will the county mail the CD to the successful bidder?

FTP upload or email (zip file) is preferred. However, a CD can be mailed to the successful bidder.

13. How many final printed personal property return proofs at time of mailing are required?

One set of sample proofs must be sent to the County for approval. Then, one set of live proofs are sent to the County for approval prior to mailing.

14. Contractor shall provide a digital copy of all assessment notices and personal property as mailed - Do you require a digital copy like the one in Exhibit F showing it was mailed?

Exhibit F is a copy of the mailer used to mail the forms. The County does not require a copy of the mailer.

15. Are we mailing the documents to the customer or back to the county?

The documents are mailed directly from the printing vendor to the taxpayer.

16. Why is Fayette County's deciding factor for the quotation award based on the price for postage? Postage costs are only determined by the USPS and can only be accurately calculated after the exact grouping of notices is evaluated from the data file.

The previous pricing sheet is recended, and replaced with the one included in this addendum (see Attachment #1). The new Pricing Sheet includes an amount for postage that each responding company's quote will include, which will provide a level playing field.

For clarification, please note that the allowance for estimated postage is paid for the Contractor up front, with a price adjustment for actual postage expenses after expenditures are known. The County will pay the Contractor for all notices and other form based on actual numbers of forms mailed.

17. It doesn't look like there are many changes from last year so I don't have any technical questions. I would like to ask why this is going to RFQ rather than extending another year with the incumbent vendor? Are there performance issues with the current vendor or is this a competitive pricing decision?

There have been no performance issues with the current vendor. The company was unable to agree to hold the pricing due to market concerns at the time of contract execution.

18. After reviewing the bid tabulation from last year, I have a couple of additional questions. Is the County's desire to mail every project using the First Class postage rate?

Yes, First Class postage is required.

19. What was the actual or average postage rate the County paid for the mailings in January and May of this year?

Average rate was \$0.59.

20. Last years bid tabulation was ordered from highest total price to lowest total price by vendor, with the lowest being the awarded vendor. The postage quoted by the two lowest respondents does not reflect any actual First Class postage rate during the time this bid was out last year. How will the County evaluate responses for pricing accuracy if vendors are allowed to offer postage rates that don't exist?

See question #16.

21. If vendors are allowed use postage rates that don't exist as an "estimated postage charge" are they then permitted to bill for actual postage and claim an underestimation as the reason for the discrepancy, or are they held to what they estimated the cost to be?

Please see question #16.

Changes and Confirmations:

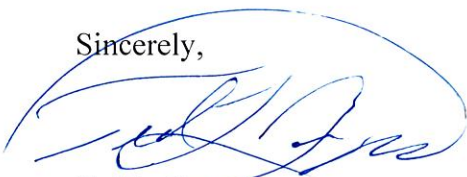
1. The time allowed for questions has been changed. The county will accept additional questions until Tuesday, October 17, 2023 at 5pm.
2. Page 59. Reference National Change of Address Form (NCOA) Report: INCLUDE IN PRICING THE COST TO PROVIDE THE TAX ASSESSOR'S OFFICE WITH A NATIONAL CHANGE OF ADDRESS (NCOA) REPORT AT THE TIME OF MAILING SO THAT THERE CAN BE A PREEMPTIVE CLEANUP OF BAD ADDRESSES PERFORMED BY TAX ASSESSOR'S STAFF. TAX ASSESSORS WILL PROVIDE AN EXCEL SPREADSHEET WITH CURRENT ADDRESSES FROM THE SYSTEM WHICH WILL CONTAIN PARCEL NUMBERS, OWNER NAMES AND ADDRESSES IN ORDER FOR SUCCESSFUL BIDDER TO GENERATE THE NCOA REPORT.

Received by (Name): _____ Company _____

Note: If this addendum is not returned to the Fayette County Purchasing Department or if it is returned not signed, responding individuals or companies will still be responsible for the requirements of this addendum and the specifications or changes herein.

The due date and time has changed. The new date and time is 2:00 p.m., Tuesday, October 24, 2023. You may drop it off in person at the Purchasing Department, Suite 204, in the county complex at 140 Stonewall Avenue West, Fayetteville, Georgia. You may also provide your quote and other information via e-mail to tcrumbley@fayettecountyga.gov or fax to (770) 719-5509 on or before the received by date and time.

Sincerely,



Ted L. Burgess
Director of Purchasing

RFQ #2317-A: ANNUAL CONTRACT FOR PRINTING AND MAILING OF TAX ASSESSMENT NOTICES**UPDATED PRICING SHEET**

DESCRIPTION	ESTIMATED QUANTITY	UNIT PRICE EACH	EXTENDED TOTAL PRICE
ASSESSMENT NOTICE (REAL PROPERTY) PT306	46,500 EACH	\$	\$
ASSESSMENT NOTICE (CONSERVATION) PT306	700 EACH	\$	\$
ASSESSMENT NOTICE (PERSONAL PROPERTY) PT-306	1,500 EACH	\$	\$
PROPERTY TAX (FORM PT-50P)	5,200 EACH	\$	\$
PROPERTY TAX (FORM PT-50M)	600 EACH	\$	\$
PROPERTY TAX (FORM PT-50A)	300 EACH	\$	\$
FREEPORT EXEMPTION (FORM PT-50PF)	100 EACH	\$	\$
NATIONAL CHANGE OF ADDRESS (NCOA) REPORT	1 EACH	\$	\$

TOTAL (NOT INCLUDING POSTAGE)	\$
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ALLOWANCE FOR ESTIMATED POSTAGE COSTS- THIS AMOUNT CAN ONLY BE INCREASED WITH COUNTY APPROVAL	\$27,340.00
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NOT-TO-EXCEED TOTAL INCLUDING POSTAGE ALLOWANCE	\$
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STATE # DAYS TO COMPLETE PERSONAL PROPERTY RETURNS _____ DAYS

STATE # DAYS TO COMPLETE ASSESSMENT NOTICES _____ DAYS

STATE PAYMENT TERMS, IF DIFFERENT THAN NET 30 DAYS _____
(As per General Terms and Conditions #14)

ALL APPLICABLE CHARGES SHALL BE INCLUDED IN YOUR TOTAL QUOTED PRICES, INCLUDING POSTAGE, MAILING, SORTING, FORMS/PAPER, ENVELOPES, PRINTING SETUP CHARGE, ETC.

COMPANY NAME _____

Addendum 1, Attachment #2

EXHIBIT G

AIRCRAFT

AIRCRAFT PERSONAL PROPERTY TAX RETURN THIS RETURN IS CONSIDERED PUBLIC INFORMATION AND WILL BE OPEN FOR PUBLIC INSPECTION RETURN COMPLETED FORM TO ADDRESS LISTED BELOW	TAX YEAR	IF ASSISTANCE NEEDED CALL	ACCOUNT NUMBER
	DUE DATE		OWNERS PHONE NUMBER (LIST)
	TAXPAYER NAME AND ADDRESS		
COUNTY NAME AND RETURN ADDRESS			
<p style="color: red;">To avoid a 10% penalty on aircraft not previously returned, file this return no later than the due date listed above. This return is provided to you so you may return the fair market value of your aircraft for this tax year. The return and supporting schedule must be completed and returned in order for the aircraft to be properly returned. Department of Revenue Rule 560-11-10-.08 (3) (C).</p>	TAX SITUS (WHERE YOU LIVE) CHECK ONE		
	<input type="checkbox"/> UNINCORPORATED AREA <input type="checkbox"/> CITY OF (LIST):		
	IF MAILING ADDRESS OR NAME IS INCORRECT, PLEASE CORRECT IN THE SPACE PROVIDED BELOW.		
	NAME:		
	ADDRESS:		
PERSONAL PROPERTY STRATA	<p style="color: red;">AIRCRAFT SHALL BE RETURNED TO THE COUNTY WHERE PRIMARY HOME BASE IS LOCATED. LIST THE FAIR MARKET VALUE OF ALL AIRCRAFT UNDER TAXPAYER RETURN COLUMN BELOW.</p>		
A. AIRCRAFT INCLUDES AIRPLANES, ROTOCRAFT, AND LIGHTER THAN AIR VEHICLES. COMMERCIAL AIRLINE AIRCRAFT ARE RETURNED TO THE STATE REVENUE COMMISSIONER.	TAXPAYER RETURN VALUE AS OF JAN. 1 THIS YEAR	FOR TAX OFFICE USE ONLY (TAX ASSESSORS VALUE)	
AIRCRAFT NUMBER 1 REGISTRATION N #:			
AIRCRAFT NUMBER 2 REGISTRATION N #:			
AIRCRAFT NUMBER 3 REGISTRATION N #:			
AIRCRAFT NUMBER 4 REGISTRATION N #:			
AIRCRAFT NUMBER 5 REGISTRATION N #:			
TOTAL			

It shall be the duty of the County Board of Tax Assessors to investigate and to inquire into the property owned in the county for the purpose of ascertaining what property is subject to taxation and to require the proper return of the property for taxation.

TAXPAYER'S DECLARATION

"I do solemnly swear that I have carefully read (or have heard read) and have duly considered the questions propounded in the foregoing tax list, and that the value placed by me on the property returned, as shown by the list, is the true market value thereof; and I further swear that I returned, for the purpose of being taxed thereon, every species of property that I own in my own right or have control of either as agent, executor, administrator, or otherwise; and that in making this return, for the purpose of being taxed thereon, I have not attempted either by transferring my property to another or by any other means to evade the laws governing taxation in this state. I do further swear that in making this return I have done so by estimating the true worth and value of every species of property contained therein."

TAXPAYER OR AGENT X _____ TITLE _____ DATE _____

OWNERS PHONE NUMBER: (Home) _____ (DayTime) _____

INSTRUCTIONS

INSTRUCTIONS FOR PAGE ONE – AIRCRAFT PERSONAL PROPERTY TAX RETURN

1. Aircraft shall be returned to the county where principally hangered or tied down and out of which its flights normally originate.
2. The return is considered public information and will be open for public inspection.
3. If taxpayer name or address is incorrect, please correct in the space provided.
4. To avoid a 10% penalty, on aircraft not previously returned, this return must be filed no later than date listed under the due date column on page one.
5. This tax return is provided for the taxpayer to report the fair market value of all aircraft owned on January 1, this year.
6. The fair market value should be listed under the column headed taxpayer return value as of January 1, this year, page 1.
7. Taxpayer declaration: This declaration must be signed by the owner or agent and dated in order for this to be a valid return.

INSTRUCTIONS FOR PAGE THREE - SCHEDULE E (AIRCRAFT)

1. This schedule is considered confidential information and not open to public inspection O.C.G.A. § 48-5-314. Returns are public information.
2. All information about the aircraft should be listed in order for the Board of Assessors to determine the proper assessment.
3. If the aircraft has been sold or traded and you did not own it on January 1, this year, please list the name and address of new owner in order for the items to be removed from your account.
4. Listing anything that is functionally wrong with your aircraft on the bottom of page three. This will help the Board of Assessors make a proper assessment.
5. Additional aircraft may be listed on the back of Schedule E. Attach additional sheets if necessary.
6. Avionics and extra equipment should be listed under the column headed avionics and extra equipment.

REFERENCE INFORMATION

1. O.C.G.A. § 48-5-299 requires the Board of Tax Assessors to diligently investigate and inquire into the property owned in the county for the purpose of ascertaining what property, real and personal, is subject to taxation in the county and to require its proper return for taxation.
2. O.C.G.A. § 48-5-300 grants the Board of Tax Assessors authority to require production of books, papers or documents, by subpoena if necessary, which may aid in determining the proper assessment.
3. O.C.G.A. § 48-5-269 grants the State Revenue Commissioner the authority to prescribe, the forms, books and records to be used for standard property tax reporting for all taxing units, including but not limited to, the forms, books and records to be used in the listing, appraisal and assessment of property and how the forms, books and records shall be compiled and kept.
4. O.C.G.A. § 48-5-269.1 grants the State Revenue Commissioner the authority to adopt and require the use of a uniform procedural manual for appraising tangible real and personal property.
5. This return and schedule is submitted to you for your completion in accordance with the above sections of the Georgia Code.

AIRCRAFT SCHEDULE E THIS SCHEDULE IS CONSIDERED CONFIDENTIAL INFORMATION AND NOT OPEN FOR PUBLIC INSPECTION. RETURN COMPLETED FORM TO ADDRESS LISTED BELOW		TAX YEAR	IF ASSISTANCE NEEDED CALL	ACCOUNT NUMBER
		DUE DATE		OWNERS PHONE NUMBER (LIST)
COUNTY NAME AND RETURN ADDRESS		TAXPAYER NAME AND ADDRESS		
TAX SITUS (WHERE YOU LIVE) CHECK ONE <input type="checkbox"/> UNINCORPORATED AREA <input type="checkbox"/> CITY OF (LIST)				
AIRCRAFT # 1				
AIRPORT WHERE AIRCRAFT PRIMARY HOME BASED - CITY _____ COUNTY _____ STATE _____				
REGISTRATION "N" #:		AVIONICS AND EXTRA EQUIPMENT		
MFG. NAME: (MAKE)				
MODEL NAME OR #:				
YEAR BUILT:				
SERIAL NUMBER:				
DATE PURCHASED				
PURCHASED: NEW <input type="checkbox"/> USED <input type="checkbox"/>				
COST:				
HOURS BETWEEN OVERHAULS (TBO):				
HOURS SINCE LAST OVERHAUL:				
LAST OVERHAUL: MAJOR <input type="checkbox"/> TOP <input type="checkbox"/>		NOTE: Please submit a copy of your log book to substantiate T.B.O. and airframe hours.		
TOTAL HOURS ON AIRFRAME AS OF JAN. 1:				
AIRCRAFT # 2				
AIRPORT WHERE AIRCRAFT PRIMARY HOME BASED - CITY _____ COUNTY _____ STATE _____				
REGISTRATION "N" #:		AVIONICS AND EXTRA EQUIPMENT		
MFG. NAME: (MAKE)				
MODEL NAME OR #:				
YEAR BUILT:				
SERIAL NUMBER:				
DATE PURCHASED				
PURCHASED: NEW <input type="checkbox"/> USED <input type="checkbox"/>				
COST:				
HOURS BETWEEN OVERHAULS (TBO):				
HOURS SINCE LAST OVERHAUL:				
LAST OVERHAUL: MAJOR <input type="checkbox"/> TOP <input type="checkbox"/>		NOTE: Please submit a copy of your log book to substantiate T.B.O. and airframe hours.		
TOTAL HOURS ON AIRFRAME AS OF JAN. 1:				
Is there anything functionally wrong with your aircraft? Yes <input type="checkbox"/> No <input type="checkbox"/> If yes, please provide the Board of Assessors with information in order for them to make a proper assessment. (List Below)		NAME OF PURCHASER: _____ ADDRESS: _____ CITY, STATE, ZIP: _____ DATE SOLD: _____ SALE PRICE: _____ DESCRIPTION _____		
If you sold or traded your aircraft and did not own on January 1, this year, this section should be completed in order for the items to be removed from your account. ➤		NAME: _____ ADDRESS: _____ CITY, STATE, ZIP: _____		
If purchased used this year, list the name and address of the previous owner. ➤		NAME: _____ ADDRESS: _____ CITY, STATE, ZIP: _____		
List anything functionally wrong with your aircraft:				

AIRCRAFT # 3

AIRPORT WHERE AIRCRAFT PRIMARY HOME BASED - CITY _____ COUNTY _____ STATE _____	
REGISTRATION "N" #:	AVIONICS AND EXTRA EQUIPMENT
MFG. NAME: (MAKE)	
MODEL NAME OR #:	
YEAR BUILT:	
SERIAL NUMBER:	
DATE PURCHASED	
PURCHASED: NEW <input type="checkbox"/> USED <input type="checkbox"/>	
COST:	
HOURS BETWEEN OVERHAULS (TBO):	
HOURS SINCE LAST OVERHAUL:	
LAST OVER HAUL: MAJOR <input type="checkbox"/> TOP <input type="checkbox"/>	NOTE: Please submit a copy of your log book to substantiate T.B.O. and airframe hours.
TOTAL HOURS ON AIRFRAME AS OF JAN. 1:	

AIRCRAFT # 4

AIRPORT WHERE AIRCRAFT PRIMARY HOME BASED - CITY _____ COUNTY _____ STATE _____	
REGISTRATION "N" #:	AVIONICS AND EXTRA EQUIPMENT
MFG. NAME: (MAKE)	
MODEL NAME OR #:	
YEAR BUILT:	
SERIAL NUMBER:	
DATE PURCHASED	
PURCHASED: NEW <input type="checkbox"/> USED <input type="checkbox"/>	
COST:	
HOURS BETWEEN OVERHAULS (TBO):	
HOURS SINCE LAST OVERHAUL:	
LAST OVER HAUL: MAJOR <input type="checkbox"/> TOP <input type="checkbox"/>	NOTE: Please submit a copy of your log book to substantiate T.B.O. and airframe hours.
TOTAL HOURS ON AIRFRAME AS OF JAN. 1:	

AIRCRAFT # 5

AIRPORT WHERE AIRCRAFT PRIMARY HOME BASED - CITY _____ COUNTY _____ STATE _____	
REGISTRATION "N" #:	AVIONICS AND EXTRA EQUIPMENT
MFG. NAME: (MAKE)	
MODEL NAME OR #:	
YEAR BUILT:	
SERIAL NUMBER:	
DATE PURCHASED	
PURCHASED: NEW <input type="checkbox"/> USED <input type="checkbox"/>	
COST:	
HOURS BETWEEN OVERHAULS (TBO):	
HOURS SINCE LAST OVERHAUL:	
LAST OVER HAUL: MAJOR <input type="checkbox"/> TOP <input type="checkbox"/>	NOTE: Please submit a copy of your log book to substantiate T.B.O. and airframe hours.
TOTAL HOURS ON AIRFRAME AS OF JAN. 1:	

Is there anything functionally wrong with your aircraft? Yes ☐ No ☐
 If yes, please provide the Board of Assessors with information in order for them to make a proper assessment. (List Below)

If you sold or traded your aircraft and did not own on January 1, this year, this section should be completed in order for the items to be removed from your account. ➤

If purchased used this year, list the name and address of the previous owner. ➤

NAME OF PURCHASER: _____
 ADDRESS: _____
 CITY, STATE, ZIP: _____
 DATE SOLD: _____ SALE PRICE: _____
 DESCRIPTION _____

 NAME: _____
 ADDRESS: _____
 CITY, STATE, ZIP: _____

List anything functionally wrong with your aircraft: _____

EXHIBIT H

APPLICATION FOR FREEPORT INVENTORY EXEMPTION

PT50PF Rev 12/4/17	APPLICATION FOR FREEPORT INVENTORY EXEMPTION See O.C.G.A. 48-5-48.1, 48-5-48.2, 48-5-48.5, and 48-5-48.6 RETURN COMPLETED FORM TO ADDRESS LISTED BELOW	TAX YEAR _____	IF ASSISTANCE NEEDED CALL _____	ACCOUNT NUMBER _____
		DUE DATE _____	MAP AND PARCEL I.D. NO _____	NAICS NO. _____
COUNTY NAME AND RETURN ADDRESS		TAXPAYER NAME AND ADDRESS		
<p style="color: red;">The last day for filing this application to receive full exemption is shown in the DUE DATE box above.</p> <p style="color: red;">If filing after the DUE DATE, a reduced exemption amount may be applicable as follows: if filed April 2- April 30 (66.67% of the full exemption), if filed May 1- May 31 (58.33%), if filed on June 1 (50%). Failure to file by June 1 shall constitute a waiver of the entire exemption for the year (0.0%)</p>		BUSINESS PHYSICAL LOCATION _____ _____ IF NAME OR MAILING ADDRESS IS INCORRECT, PROVIDE CORRECT DATA NAME: _____ ADDRESS: _____ CITY, STATE, ZIP: _____		
1. Describe the type of business: _____				
2. Inventory values must be reported at 100% full cost at level of trade which includes freight, burden, overhead, and other charges as of January 1 of taxable year				
3. List the method of inventory valuation used: _____ List the method of inventory cost identification: _____				
4. SUMMATION OF INVENTORY				
a. Total value of 'All Inventory' held on January 1 of taxable year				\$ _____
b. Total value of all inventory held as 'Stock in Trade of a Retailer' as of January 1 of taxable year				\$ _____
5. FREEPORT LEVEL '1' (NOTE: Not all counties offer Level 1 Freeport – check with county for appropriate exemption % for each category)				
a. "Finished Goods" held longer than 12 months				\$ _____
b. Packaging materials (boxes, cartons, cases, fillers, labels, liners, pallets, plastic trays, shrink wrap, tape, etc.)				\$ _____
c. Other expensed supplies (i.e. gasoline, medical supplies, office supplies, production supplies, safety gear, uniforms, etc.)				\$ _____
d. Spare parts inventory				\$ _____
e. Enter the 'FULL COST' for each category below and enter the combined 'FULL COST' for all categories here: →				\$ _____
Category 1 – Raw materials and Goods in Process of a MANUFACTURER <div style="display: flex; justify-content: space-between; align-items: center;"> <div>_____ X* _____</div> <div>= _____</div> </div> <div style="display: flex; justify-content: space-between; align-items: center;"> <div>'FULL COST' Category 1</div> <div>Exemption %</div> <div>'EXEMPTION AMOUNT'</div> </div>				
Category 2 – "Finished Goods" manufactured in Georgia held by original MANUFACTURER less than 12 months <div style="display: flex; justify-content: space-between; align-items: center;"> <div>_____ X* _____</div> <div>= _____</div> </div> <div style="display: flex; justify-content: space-between; align-items: center;"> <div>'FULL COST' Category 2</div> <div>Exemption %</div> <div>'EXEMPTION AMOUNT'</div> </div>				
Line 5e - Category 3 – "Finished Goods" of DISTRIBUTOR held less than 12 months destined for out-of-state shipment <div style="display: flex; justify-content: space-between; align-items: center;"> <div>_____ X* _____</div> <div>= _____</div> </div> <div style="display: flex; justify-content: space-between; align-items: center;"> <div>'FULL COST' from Page 2, Line 8(e)</div> <div>Exemption %</div> <div>'EXEMPTION AMOUNT'</div> </div>				
Category 4 – "Stock in Trade of a FULLFILLMENT CENTER" held less than 12 months <div style="display: flex; justify-content: space-between; align-items: center;"> <div>_____ X* _____</div> <div>= _____</div> </div> <div style="display: flex; justify-content: space-between; align-items: center;"> <div>'FULL COST' Category 4</div> <div>Exemption %</div> <div>'EXEMPTION AMOUNT'</div> </div>				
f. Apply the appropriate Level 1 exemption percentages above and enter the combined 'EXEMPTION AMOUNT' on this line.				\$ _____
This represents the total Freeport Level '1' Exemption amount.				
6. FREEPORT LEVEL '2' (NOTE: Not all counties offer Level 2 Freeport – check with county for appropriate exemption %)				
a. Enter total cost of all merchandise held as inventory from Line '4a' excluding amounts entered on Lines '5b', '5c', '5d', and '5e'				\$ _____
b. Multiply Line '6a' by 'appropriate exemption %' for Level 2 Freeport and enter amount on this line.				\$ _____
This represents the total applicable Freeport Level '2' Exemption amount.				
7. ATTACH AND FILE THIS FORM WITH PT50P-TAXPAYER RETURN				
a. Total Freeport '1' & '2' Exemption (add Lines '5f' and '6b' and enter amount here and on PT50P, Page 1, Line 'P')				\$ _____
b. Total Taxable Inventory (Subtract Line '7a' from Line '4a and enter amount here and on PT50P, Page 1, Line 'I')				\$ _____

8. EXPLANATION OF WHAT IS EXEMPTED BY FREEPORT**FREEPORT LEVEL 1 - MANUFACTURING OR PRODUCTION BUSINESS** (see O.C.G.A. 48-5-48.1 and 48-5-48.2)

CATEGORY 1. Inventory of goods in the process of manufacture or production which shall include all finished goods and raw materials held for direct use or consumption in the ordinary course of the taxpayers manufacturing or production business in this state. This exemption shall apply to tangible personal property which is substantially modified, altered or changed in the ordinary course of the taxpayer's manufacturing, processing or production operations in this state. For purpose of this exemption "Raw Materials" shall mean any material, whether crude or processed, that can be converted by manufacturing, processing, or a combination thereof into a new and useful product but shall not include unrecovered, unextracted or unsevered natural resources or packing materials.

CATEGORY 2. Inventory of "Finished Goods" manufactured or produced within this state in the ordinary course of the taxpayer manufacturing or production business when held by the original manufacturer or producer of such goods. This exemption shall be for a period not exceeding (12) months from the date such property is produced or manufactured.

FREEPORT LEVEL 1 - WHOLESALE OR DISTRIBUTION BUSINESS (see O.C.G.A. 48-5-48.1 and 48-5-48.2)

CATEGORY 3. Inventory of "Finished Goods" which, on January 1, are stored in a warehouse, dock, or wharf, whether public or private, and which are destined for shipment to a final destination outside this state and inventory of finished goods which are shipped into this state from outside this state and stored for transshipment to a final destination outside this state. The exemption shall be for a period not exceeding (12) months from the date such property is stored in this state. Such period shall be determined based on application of a first-in, first-out method of accounting for the inventory. The official books and records of the warehouse, dock, or wharf where such property is being stored shall contain a full, true, and accurate inventory of all such property, including the date of the receipt of the property, the date of withdrawal of the property, the point of origin of the property, and the point of final destination of the same, if known.

CALCULATE INVENTORY QUALIFIED FOR FREEPORT LEVEL 1 - CATEGORY 3:

(a) Total "Finished Goods" inventory shipments from this county during the last complete calendar year:	(a) \$
(b) Total "Finished Goods" inventory shipments from this county during the last complete calendar year to an out-of-State destination:	(b) \$
(c) Percentage of Out-of-State shipments: ('b' divided by 'a')	(c) %
(d) Total "Finished Goods" inventory on January 1 of this year: (Exclude inventory stored over (12) months)	(d) \$
(e) Estimated out-of-State shipments this year: (multiply 'c' times 'd') Enter on Page 1, line 5e-Category 3	(e) \$

FREEPORT LEVEL 1 - FULFILLMENT CENTER (see O.C.G.A. 48-5-48.1 and 48-5-48.2)

CATEGORY 4. "Stock in Trade of a Fulfillment Center" meaning goods, wares, and merchandise held by one in the business of making sales of such goods when such goods are held or stored at a fulfillment center and held less than 12 months and which is made available to **REMOTE** purchasers who purchase by electronic, internet, telephonic, or other **REMOTE** means, and where such stock will be **SHIPPED** from the center to a location other than the fulfillment center.

For the purpose of Freeport Level 1:

"**Finished Goods**" means goods, wares, and merchandise of every character and kind but shall not include unrecovered, unextracted, or unsevered natural resources or raw materials or goods in the process of manufacture or production or the Stock-in Trade of a Retailer. "**Stock in Trade of a Retailer**" means finished goods held by one in the business of making sales of such goods at retail in this state, within the meaning of Chapter 8 of Title 48, when such goods are held or stored at a business location from which such retail sales are regularly made. Goods stored in a warehouse, dock, or wharf, including a warehouse or distribution center which is part of or adjoins a place of business from which retail sales are regularly made, shall not be considered stock in trade of a retailer to the extent that the taxpayer can establish, through a historical sales or shipment analysis, either of which utilizes information from the preceding calendar year, or other reasonable, documented method, the portion or percentage of such goods which is reasonably anticipated to be shipped outside this state for resale purposes. "**Stock in Trade of a Fulfillment Center**" means goods, wares, and merchandise held by one in the business of making sales of such goods when such goods are held or stored at a fulfillment center.

FREEPORT LEVEL 2 (see O.C.G.A. 48-5-48.5 and 48-5-48.6)

FREEPORT LEVEL 2. Inventory of finished goods held by one in the business of making sales of such goods in this state and which includes goods, wares, and merchandise of every character and kind constituting a business' inventory that would not otherwise qualify for a Level 1 freeport exemption

9. SUPPORTING INFORMATION: a. Physical location of inventory in this county. (List)

b. Does the taxpayer have written reports to support this Freeport exemption? NO ☐ Yes ☐ Provide the location of such books and records.

c. Provide NAME and CONTACT information for person responsible for answering questions pertaining to this inventory.

10. OATH OF PERSON MAKING APPLICATION FOR EXEMPTION: "I do solemnly swear, that I have carefully read (or have heard read) and have duly considered the questions propounded in the foregoing tax list, and that the value placed by me on the property listed as shown, is the true market value thereof, and I further swear, or affirm, that I returned, for the purpose of being taxed thereon, every species of inventory that I own in my right, or have control of, either as agent, executor, administrator, or otherwise; and in making this application, for the purpose of being taxed thereon, I have not attempted, either by transferring my property to another or by any other means, to evade the laws governing taxation in this state. I do further swear, or affirm, that in making this application, I have done so by estimating the true worth and value of every species of inventory contained therein."

(Taxpayer Signature)	(Title)	(Date)
(Preparers Signature)	(Title)	(Date)

11. DISPOSITION OF THE COUNTY BOARD OF TAX ASSESSORS:

~ APPROVED ~

~ DISAPPROVED ~

EXHIBIT I

MARINE

MARINE PERSONAL PROPERTY TAX RETURN THIS RETURN IS CONSIDERED PUBLIC INFORMATION AND WILL BE OPEN FOR PUBLIC INSPECTION RETURN COMPLETED FORM TO ADDRESS LISTED BELOW	TAX YEAR	IF ASSISTANCE NEEDED CALL	ACCOUNT NUMBER
	DUE DATE	OWNERS PHONE NUMBER (LIST)	
COUNTY NAME AND RETURN ADDRESS	TAXPAYER NAME AND ADDRESS		
<p>To avoid a 10% penalty on boats and motors not previously returned, file this return no later than the due date listed above. This return is provided to you so you may return the fair market value of your boat and motor for this tax year. The return and supporting schedule must be completed and returned in order for the boat and motor to be properly returned. Department of Revenue Rule 560-11-10-.08 (3) (C).</p>	TAX SITUS (WHERE YOU LIVE) CHECK ONE		
	<input type="checkbox"/> UNINCORPORATED AREA		
	<input type="checkbox"/> CITY OF (LIST):		
	IF MAILING ADDRESS OR NAME IS INCORRECT, PLEASE CORRECT IN THE SPACE PROVIDED BELOW.		
	NAME:		
	ADDRESS:		
	CITY, STATE, ZIP:		
PERSONAL PROPERTY STRATA	BOATS SHALL BE RETURNED TO THE COUNTY WHERE LOCATED 184 DAYS A YEAR OR MORE. LIST THE FAIR MARKET VALUE OF ALL BOATS AND MOTORS BELOW (EXCLUDE TRAILER).		
B - BOATS AND MOTORS - INCLUDE ALL CRAFT IN AND ABOVE THE WATER, THE MOTORS BUT NOT THE LAND TRANSPORT VEHICLES (TRAILERS).	TAXPAYER RETURN VALUE AS OF JAN. 1 THIS YEAR	FOR TAX OFFICE USE ONLY (TAX ASSESSORS VALUE)	
BOAT AND MOTOR NUMBER 1 GA. REGISTRATION #:			
BOAT AND MOTOR NUMBER 2 GA. REGISTRATION #:			
BOAT AND MOTOR NUMBER 3 GA. REGISTRATION #:			
BOAT AND MOTOR NUMBER 4 GA. REGISTRATION#:			
BOAT AND MOTOR NUMBER 5 GA REGISTRATION #:			
FEDERAL DOCUMENTED VESSEL #1 COAST GUARD NUMBER:			
FEDERAL DOCUMENTED VESSEL # 2 COAST GUARD NUMBER:			
TOTAL			

It shall be the duty of the county board of tax assessors to investigate and to inquire into the property owned in the county for the purpose of ascertaining what property is subject to taxation and to require the proper return of the property for taxation.

TAXPAYER'S DECLARATION

"I do solemnly swear that I have carefully read (or have heard read) and have duly considered the questions propounded in the foregoing tax list, and that the value placed by me on the property returned, as shown by the list, is the true market value thereof; and I further swear that I returned, for the purpose of being taxed thereon, every species of property that I own in my own right or have control of either as agent, executor, administrator, or otherwise; and that in making this return, for the purpose of being taxed thereon, I have not attempted either by transferring my property to another or by any other means to evade the laws governing taxation in this state. I do further swear that in making this return I have done so by estimating the true worth and value of every species of property contained therein."

TAXPAYER OR AGENT X _____ TITLE _____ DATE _____

OWNERS PHONE NUMBER: (Home) _____ (DayTime) _____

INSTRUCTIONS

INSTRUCTIONS FOR PAGE ONE – MARINE PERSONAL PROPERTY TAX RETURN

1. Boats shall be returned to the county where located 184 days a year or more.
2. The return is considered public information and will be open for public inspection.
3. If taxpayer name or mailing address is incorrect, please correct in the space provided.
4. To avoid a 10% penalty on boats and motors not previously returned, this return must be filed no later than date listed under the due date column on page one.
5. This return is provided for the taxpayer to report the fair market value of all boats and motors owned on January 1, this year.
6. The fair market value should be listed under the column headed taxpayer return value as of January 1, this year, page one.
7. Fair market value of boats and motors should not include the value of the trailer. Taxes on trailers are paid when tag is purchased.
8. Taxpayer declaration: This declaration must be signed by the owner or agent and dated in order for this to be a valid return.

INSTRUCTIONS FOR PAGE THREE - SCHEDULE D (MARINE)

1. This schedule is considered confidential information and not open to public inspection O.C.G.A. § 48-5-314. Returns are public information.
2. All information about the boat and motor should be listed in order for the Board of Tax Assessors to determine the proper assessment.
3. If the boat and motor has been sold or traded and you did not own on January 1, this year, please list the name and address of new owner in order for the items to be removed from your account.
4. Additional boats and motors and federal documented vessels may be listed on the back of Schedule D. Attach additional sheets if necessary.
5. Attach a listing of anything that is functionally wrong with your boat and motor. This will help the Board of Assessors make a proper assessment.
6. Boat and motor accessory equipment, such as trolling motors, should be listed on the back of Schedule D.

REFERENCE INFORMATION

1. O.C.G.A. § 48-5-299 requires the Board to Tax Assessors to diligently investigate and inquire into the property owned in the county for the purpose of ascertaining what property, real and personal, is subject to taxation in the county and to require its proper return for taxation.
2. O.C.G.A. § 48-5-300 grants the Board of Tax Assessors authority to require production of books, papers or documents, by subpoena if necessary, which may aid in determining the proper assessment.
3. O.C.G.A. § 48-5-269 grants the State Revenue Commissioner the authority to prescribe, the forms, books and records to be used for standard property tax reporting for all taxing units, including but not limited to, the forms, books and records to be used in the listing, appraisal and assessment of property and how the forms, books and records shall be compiled and kept.
4. O.C.G.A. § 48-5-269.1 grants the State Revenue Commissioner the authority to adopt and require the use of a uniform procedural manual for appraising tangible real and personal property.
5. This return and schedule is submitted to you for your completion in accordance with the above sections of the Georgia Code.

MARINE SCHEDULE D THIS SCHEDULE IS CONSIDERED CONFIDENTIAL INFORMATION AND NOT OPEN FOR PUBLIC INSPECTION. RETURN COMPLETED FORM TO ADDRESS LISTED BELOW		TAX YEAR	IF ASSISTANCE NEEDED CALL	ACCOUNT NUMBER
		DUE DATE	OWNERS PHONE NUMBER (LIST)	
COUNTY NAME AND RETURN ADDRESS		TAXPAYER NAME AND ADDRESS		
TAX SITUS (WHERE YOU LIVE) CHECK ONE <input type="checkbox"/> UNINCORPORATED AREA <input type="checkbox"/> CITY OF (LIST)				
BOAT # 1				
GEORGIA COUNTY WHERE BOAT IS FUNCTIONALLY LOCATED 184 DAYS A YEAR OR MORE (LIST):				
GA. REGISTRATION NO. BOAT #1 (LIST):		MOTOR # 1		
MFG. NAME: (MAKE)		MFG. NAME: (MAKE)		
MODEL NAME OR #:		MODEL NAME OR #:		
YEAR BUILT:		YEAR BUILT:		
LENGTH:	HULL MATERIAL:	HORSEPOWER:		
DATE PURCHASED:		ELECTRIC START <input type="checkbox"/> RECOIL <input type="checkbox"/>		
PURCHASED: NEW <input type="checkbox"/> USED <input type="checkbox"/>		DATE PURCHASED:		
COST: (BOAT)		PURCHASED: NEW <input type="checkbox"/> USED <input type="checkbox"/>		
TOTAL COST OF BOAT & MOTOR (EXCLUDING TRAILER):		COST: (MOTOR):		
CHECK TYPE OF BOAT <input type="checkbox"/> INBOARD <input type="checkbox"/> OUTBOARD <input type="checkbox"/> INBOARD/OUTBOARD <input type="checkbox"/> SAILBOAT <input type="checkbox"/> PONTOON <input type="checkbox"/> HOUSEBOAT <input type="checkbox"/> JET BOAT <input type="checkbox"/> JET SKI <input type="checkbox"/> OTHER (LIST):				
BOAT # 2				
GEORGIA COUNTY WHERE BOAT IS FUNCTIONALLY LOCATED 184 DAYS A YEAR OR MORE (LIST):				
GA. REGISTRATION NO. BOAT #2 (LIST):		MOTOR # 2		
MFG. NAME: (MAKE)		MFG. NAME: (MAKE)		
MODEL NAME OR #:		MODEL NAME OR #:		
YEAR BUILT:		YEAR BUILT:		
LENGTH:	HULL MATERIAL:	HORSEPOWER:		
DATE PURCHASED:		ELECTRIC START <input type="checkbox"/> RECOIL <input type="checkbox"/>		
PURCHASED: NEW <input type="checkbox"/> USED <input type="checkbox"/>		DATE PURCHASED:		
COST: (BOAT)		PURCHASED: NEW <input type="checkbox"/> USED <input type="checkbox"/>		
TOTAL COST OF BOAT & MOTOR (EXCLUDING TRAILER):		COST: (MOTOR):		
CHECK TYPE OF BOAT <input type="checkbox"/> INBOARD <input type="checkbox"/> OUTBOARD <input type="checkbox"/> INBOARD/OUTBOARD <input type="checkbox"/> SAILBOAT <input type="checkbox"/> PONTOON <input type="checkbox"/> HOUSEBOAT <input type="checkbox"/> JET BOAT <input type="checkbox"/> JET SKI <input type="checkbox"/> OTHER (LIST):				
LIST ALL BOAT AND MOTOR ACCESSORY EQUIPMENT ON THE BACK OF THIS FORM. EXAMPLE - TROLLING MOTOR, ETC.				
Is there anything functionally wrong with your boat and motor? Yes <input type="checkbox"/> No <input type="checkbox"/> If yes, please provide the Board of Assessors with documentation in order for them to make a proper assessment.		NAME OF PURCHASER: _____ ADDRESS: _____ CITY, STATE, ZIP: _____ DATE SOLD: _____ SALE PRICE: _____ DESCRIPTION: _____		
If you sold or traded your boat and motor and did not own on January 1 this year, this section should be completed in order for the items to be removed from your account.				
If purchased used this year, list the name and address of the previous owner.		NAME: _____ ADDRESS: _____ CITY, STATE, ZIP: _____		
FEDERAL DOCUMENTED VESSEL #1				
TYPE AND USE OF VESSEL: _____				
VESSEL NAME: _____ LENGTH: _____ YEAR BUILT: _____ HULL MATERIAL: _____				
HORSEPOWER AND TYPE OF ENGINE: _____ COAST GUARD NUMBER: _____				
YEAR PURCHASED: _____ PURCHASED: NEW <input type="checkbox"/> USED <input type="checkbox"/> AMOUNT OF PURCHASE: _____				
HOME PORT: _____ WHERE DOCKED: _____				
LIST ADDITIONAL BOATS AND MOTORS, AND EQUIPMENT ON THE BACK OF THIS FORM. ATTACH ADDITIONAL SHEETS IF NEEDED.				

LIST ADDITIONAL BOATS AND MOTORS AND FEDERAL DOCUMENTED VESSELS ON THIS PAGE

BOAT # 3

GEORGIA COUNTY WHERE BOAT IS FUNCTIONALLY LOCATED 184 DAYS A YEAR OR MORE (LIST):

GA. REGISTRATION NO. BOAT #3 (LIST):

MOTOR # 3

MFG. NAME: (MAKE)

MFG. NAME: (MAKE)

MODEL NAME OR #:

MODEL NAME OR #:

YEAR BUILT:

YEAR BUILT:

LENGTH: HULL MATERIAL:

HORSEPOWER:

DATE PURCHASED:

ELECTRIC START ☐ RECOIL ☐PURCHASED: NEW ☐ USED ☐

DATE PURCHASED:

COST: (BOAT)

PURCHASED: NEW ☐ USED ☐

TOTAL COST OF BOAT & MOTOR (EXCLUDING TRAILER):

COST: (MOTOR):

CHECK TYPE OF BOAT ☐ INBOARD ☐ OUTBOARD ☐ INBOARD/OUTBOARD ☐ SAILBOAT ☐ PONTOON☐ HOUSEBOAT ☐ JET BOAT ☐ JET SKI ☐ OTHER (LIST):**BOAT # 4**

GEORGIA COUNTY WHERE BOAT IS FUNCTIONALLY LOCATED 184 DAYS A YEAR OR MORE (LIST):

GA. REGISTRATION NO. BOAT #4 (LIST):

MOTOR # 4

MFG. NAME: (MAKE)

MFG. NAME: (MAKE)

MODEL NAME OR #:

MODEL NAME OR #:

YEAR BUILT:

YEAR BUILT:

LENGTH: HULL MATERIAL:

HORSEPOWER:

DATE PURCHASED:

ELECTRIC START ☐ RECOIL ☐PURCHASED: NEW ☐ USED ☐

DATE PURCHASED:

COST: (BOAT)

PURCHASED: NEW ☐ USED ☐

TOTAL COST OF BOAT & MOTOR (EXCLUDING TRAILER):

COST: (MOTOR):

CHECK TYPE OF BOAT ☐ INBOARD ☐ OUTBOARD ☐ INBOARD/OUTBOARD ☐ SAILBOAT ☐ PONTOON☐ HOUSEBOAT ☐ JET BOAT ☐ JET SKI ☐ OTHER (LIST):**BOAT # 5**

GEORGIA COUNTY WHERE BOAT IS FUNCTIONALLY LOCATED 184 DAYS A YEAR OR MORE (LIST):

GA. REGISTRATION NO. BOAT #5 (LIST):

MOTOR # 5

MFG. NAME: (MAKE)

MFG. NAME: (MAKE)

MODEL NAME OR #:

MODEL NAME OR #:

YEAR BUILT:

YEAR BUILT:

LENGTH: HULL MATERIAL:

HORSEPOWER:

DATE PURCHASED:

ELECTRIC START ☐ RECOIL ☐PURCHASED: NEW ☐ USED ☐

DATE PURCHASED:

COST: (BOAT)

PURCHASED: NEW ☐ USED ☐

TOTAL COST OF BOAT & MOTOR (EXCLUDING TRAILER):

COST: (MOTOR):

CHECK TYPE OF BOAT ☐ INBOARD ☐ OUTBOARD ☐ INBOARD/OUTBOARD ☐ SAILBOAT ☐ PONTOON☐ HOUSEBOAT ☐ JET BOAT ☐ JET SKI ☐ OTHER (LIST):

Is there anything functionally wrong with your boat and motor? Yes ()
No (). If yes, please provide the Board of Assessors with
documentation in order for them to make a proper assessment.

If you sold or traded your boat and motor and did not own
on January 1 this year, this section should be completed
in order for the items to be removed from your account. ➤

If purchased used this year, list the name and address of
the previous owner. ➤

NAME OF PURCHASER: _____
ADDRESS: _____
CITY, STATE, ZIP: _____
DATE SOLD: _____ SALE PRICE: _____
DESCRIPTION _____

NAME: _____
ADDRESS: _____
CITY, STATE, ZIP _____

FEDERAL DOCUMENTED VESSEL #2

TYPE AND USE OF VESSEL: _____

VESSEL NAME: _____ LENGTH: _____ YEAR BUILT: _____ HULL MATERIAL: _____

HORSEPOWER AND TYPE OF ENGINE: _____ COAST GUARD NUMBER: _____

YEAR PURCHASED: _____ PURCHASED: NEW ☐ USED ☐ AMOUNT OF PURCHASE: _____

HOME PORT: _____ WHERE DOCKED: _____

BOAT AND MOTOR ACCESSORY EQUIPMENT (LIST): _____

EXHIBIT J

BUSINESS PROPERTY TAX

INSTRUCTION SHEET

INSTRUCTIONS FOR PAGE ONE - BUSINESS PERSONAL PROPERTY TAX RETURN

1. If taxpayer name or address has changed or is incorrect, provide correct name and address in the space provided.
2. To avoid a 10% penalty on assets that have not been previously returned, this return must be filed no later than date listed under the due date column on page one.
3. Taxpayer return value: Georgia Law (O.C.G.A. § 48-5-6) requires the taxpayer to return property at its fair market value. If the values indicated from Schedules A, B, or C do not in your opinion reflect fair market value, you may list your opinion here. Attachments must be provided by you listing the reasons for change.
4. Value from Schedule A, B, & C: Schedules A, B, & C should be completed and the total values from these schedules should be listed in this column.
5. Taxpayers Declaration: This declaration must be signed by the taxpayer or agent and dated in order for this to be a valid return.

INSTRUCTIONS FOR PAGE TWO - GENERAL INFORMATION AND IMPORTANT INFORMATION

1. The information requested in the general information section is very important. This area should be completed in detail. The information in this section is open for public inspection.
2. The information found in the reference information section may be of great interest to the taxpayer. This section contains information about various laws and exemptions that may be available to the taxpayer.

INSTRUCTIONS FOR PAGE THREE - SCHEDULE A - FURNITURE / FIXTURES / MACHINERY / EQUIPMENT

1. This section provides for the uniform calculation of value for all assets of the business owned on January 1 of this year. Expensed assets as well as capitalized assets should be listed and valued using indicated schedule. Leasehold improvements personal property in nature and trade fixtures should also be reported on this schedule. Leasehold improvements such as walls, doors, floor covering, electrical, plumbing, heating and air distribution systems, ceiling and lighting that are attached to and form an integral part of the building should not be reported as personal property.
2. The indicated basic cost approach value of assets for tax purposes is computed by multiplying the total adjusted original cost new by the composite conversion factor of each year's acquisition listed in the appropriate economic life group. Cost amounts are subject to audit. Cost should include installation, trade-in allowances, sales tax, investment credits, transportation, etc.
3. Internal Revenue Service Publication 946 "How to Depreciate Property" Appendix B - Table of Class Lives and Recovery Periods - column headed "Class Life in Years", should be used for determining the economic life group of an asset for Ad Valorem Tax purposes. See examples of economic life groups listed below. ACRS and MACRS should not be used for determining the economic life of an asset for Ad Valorem Tax purposes.
4. Deduct cost of items disposed of or transferred out from the cost of assets acquired during the corresponding year; add cost of items transferred in. (Disposals include only those items which have been sold, junked, transferred or otherwise no longer located at the business on January 1, this year). List disposals and items transferred in or out and reasons for disposals or transfer on page 4 under sections three or four.
5. **A copy of the most current asset listing indicating the date of acquisition, original cost, and description of each asset should be submitted with this schedule. If an asset listing is not available please submit a copy of your most current I.R.S. form 4562 Depreciation Schedule and all supplemental schedules utilized to develop depreciation deduction for A.C.R.S. assets and assets listed under the column headed "Other Depreciation" as well as supplemental depreciation schedule used for M.A.C.R.S. assets. This information is needed for verification purposes and is not available for public inspection (O.C.G.A. § 48-5-314).**

DEPRECIATION GROUPING EXAMPLES

GROUP 1: ECONOMIC LIFE OF 5-7 YEARS	GROUP 2: ECONOMIC LIFE OF 8-12 YEARS	GROUP 3: ECONOMIC LIFE OF 13 YEARS OR MORE	GROUP 4: ECONOMIC LIFE OF 1-4 YEARS ALSO ASSET CLASS 00.12 IRS PUBLICATION 946
1) Copiers, Duplicating Equip., Typewriters 2) Calculators, Adding and Accounting Machines 3) Electronic Instrumentation Mfg. 4) Construction Equipment 5) Timber Cutting Equipment 6) Mfg. of Electronic Components & Products 7) Radio and T.V. Broadcasting Equipment 8) Drilling of Oil and Gas Wells 9) Temporary Sawmills 10) Any Semiconductor Mfg. Equipment 11) Telegraph and Satellite Communications 12) Vending Equipment, Coin Operated 13) Rental Appliances and Televisions 14) Hand Tools 15) Nuclear Fuel Assemblies 16) Fishing Equipment 17) Cattle, Breeding, or Dairy Equipment	1) Office Furniture, Fixtures and Equipment 2) Agriculture Machinery and Equipment 3) Recreation or Entertainment Services 4) Mining and Quarrying 5) Mfg. of Textile Products 6) Mfg. of Wood Products and Furniture 7) Permanent Sawmills 8) Mfg. of Chemicals and Allied Products 9) Mfg. of finished Plastics Products 10) Mfg. of Leather and Leather Products 11) Mfg. of Electrical and Non-electrical Machinery 12) Mfg. of Athletic, Jewelry and Other Goods 13) Retail Trades Furniture, Fixtures and Equipment 14) Restaurant and Bar Equipment 15) Hotel and Motel Furnishing and Equipment 16) Automobile Repair and Shop Equipment 17) Personal and Professional Services	1) Petroleum Refining Equipment 2) Grain and Grain Mill Products (Mfg.) 3) Mfg. of Sugar and Sugar Products 4) Mfg. of Vegetable Oils and Products 5) Mfg. of Tobacco and Tobacco Products 6) Mfg. of Pulp and Paper 7) Mfg. of Rubber Products 8) Mfg. of Cement 9) Mfg. of Stone and Clay Products 10) Mfg. of Primary Nonferrous Metals 11) Mfg. of Foundry Products 12) Mfg. of Primary Steel Mill Products 13) Tanks and Storage 14) Billboards/Signs 15) Radio/T.V. Antennas and Towers 16) Cold Storage and Ice Making Equipment 17) Mfg. of Glass Products	1) Computers - Non Production 2) Peripheral Computer Equipment 3) Jigs, Dies, Molds, Patterns 4) Special Tools and Gauges 5) Returnable Containers 6) Special Transfer and Shipping Devices 7) Pallets 8) Rental Movies 9) Card Readers 10) High Speed Printers 11) Data Entry Devices 12) Teleprinters 13) Plotters 14) Terminals, Tape Drives, Disc Drives 15) Magnetic Tape Feeds 16) Optical Character Readers

INSTRUCTIONS FOR PAGE FOUR - BUSINESS PERSONAL PROPERTY SCHEDULE B - INVENTORY

1. Inventory should be reported at 100% cost on January 1, this year. Cost should include, but not be limited to, freight in, overhead or burden, Federal, State, or Local Taxes, or any other charges imposed upon the item that makes it more valuable to the owner. Costs will be arrived at by converting anything other than current cost back to cost. "LIFO" is not acceptable.
2. The name and address of the legal owner of any consigned goods or any other type goods not owned by you and not reported under Schedule B should be listed under Section 1, Consigned Goods. This will insure that the taxes are charged to the legal owner.
3. Schedule C - Construction in Progress - if you had any unallocated cost for Construction in Progress, which is personal property in nature, that was not reported under Schedule A it should be reported under Schedule C. A description of the property, year acquired, useful life in years, and total cost should be reported.
4. If you had in your possession on January 1 any leased or rented equipment, machinery, furniture, fixtures, tools, vending machines, or other types of property, the legal owners name and address should be listed under Section 2 headed Leased or Rented Equipment. This will insure that the taxes are charged to the legal owner.

NOTE: Schedules A, B, and C and all documents furnished by the taxpayer are considered confidential and not open to public inspection. O.C.G.A. § 48-5-314. Returns are public information.

BUSINESS PERSONAL PROPERTY TAX RETURN <small>THIS RETURN IS CONSIDERED PUBLIC INFORMATION AND WILL BE OPEN FOR PUBLIC INSPECTION RETURN COMPLETED FORM TO ADDRESS LISTED BELOW.</small>		TAX YEAR	IF ASSISTANCE NEEDED CALL	ACCOUNT NUMBER
		DUE DATE	MAP AND PARCEL I.D. NO.	NAICS NO.
COUNTY NAME AND RETURN ADDRESS		TAXPAYER NAME AND ADDRESS		
<p style="color: red;">To avoid a 10% penalty on items not previously returned, file not later than the due date listed above. This return is subject to audit by the Board of Tax Assessors under O.C.G.A. §48-5-299 and §48-5-300. The return and supporting schedule must be completed and returned in order for property to be properly returned. Department of Revenue Rule 560-11-10-.08 (3) (C)</p>		BUSINESS PHYSICAL LOCATION		
		IF MAILING ADDRESS OR NAME IS INCORRECT, PLEASE CORRECT IN THE SPACE PROVIDED BELOW.		
		NAME:		
		ADDRESS:		
		CITY, STATE, ZIP:		
L I N E ↓	PERSONAL PROPERTY STRATA		<p style="color: red;">The values from Schedules A, B, and C should be listed below. If these values, in your opinion, do not reflect fair market value then declare your estimate of value under the column headed Taxpayers Returned Value.</p>	
		TAXPAYER RETURNED VALUE, AS OF JAN. 1	INDICATED VALUE FROM SCHEDULES A, B, & C	FOR TAX OFFICE USE
F.	Furniture/Fixtures/Machinery/Equipment — includes all fixtures, furniture, office equipment, computer hardware, production machinery, off-road vehicles, farm equipment and implements, tools and implements of manual laborers' trade, leasehold improvements personal property in nature and construction in progress personal property in nature.			
I.	Inventory — Includes all raw materials, goods in process, finished goods, livestock and agricultural products, all consumable supplies used in the process of manufacturing, distributing, storing or merchandising of goods and services, floor planned inventory and spare parts. Does not include Freeport Exemption amount granted under O.C.G.A. § 48-5-48.2 or 48-5-48.6.			
P.	Freeport Inventory — Includes inventory exemption amount Under O.C.G.A. §§ 48-5-48.2 and 48-5-48.6			
Z.	Other Personal — Includes all personal property not otherwise defined above.			
TOTALS				
It shall be the duty of the county Board of Tax Assessors to investigate and to inquire into the property owned in the county for the purpose of ascertaining what property is subject to taxation and to require the proper return of the property for taxation.				
TAXPAYER'S DECLARATION				
<p>"I do solemnly swear that I have carefully read (or have heard read) and have duly considered the questions propounded in the foregoing tax list, and that the value placed by me on the property returned, as shown by the list, is the true market value thereof; and I further swear that I returned, for the purpose of being taxed thereon, every species of property that I own in my own right or have control of either as agent, executor, administrator, or otherwise; and that in making this return, for the purpose of being taxed thereon, I have not attempted either by transferring my property to another or by any other means to evade the laws governing taxation in this state. I do further swear that in making this return I have done so by estimating the true worth and value of every species of property contained therein."</p>				
TAXPAYER OR AGENT X _____ Signature _____				
PLEASE PRINT OR TYPE NAME _____				
TITLE _____ DATE: _____ PHONE NUMBER: _____				

GENERAL INFORMATION - THIS SECTION SHOULD BE COMPLETED IN DETAIL (NOTE: THIS INFORMATION IS OPEN TO PUBLIC INSPECTION)

1. CHECK TYPE OF BUSINESS: COMMERCIAL ☐ INDUSTRIAL ☐ AGRICULTURAL ☐
2. CHECK TYPE OF GA. INCOME TAX FILED: CORPORATION ☐ INDIVIDUAL ☐ PARTNERSHIP ☐
3. FISCAL YEAR ENDING DATE OF BUSINESS: _____
4. FEDERAL EMPLOYER IDENTIFICATION NUMBER: _____
5. STATE TAXPAYER IDENTIFICATION (S.T.I.) NUMBER: _____ STATE SALES TAX NUMBER: _____
6. NAME OF PRESIDENT OF CORPORATION OR OWNERS NAME: _____
7. DOING BUSINESS AS: _____
8. NAME ON BUSINESS LICENSE: _____
9. IF BUSINESS LOCATED WITHIN CITY LIMITS, LIST CITY NAME: _____
10. PREPARERS NAME: _____
ADDRESS: _____ PHONE: # _____
11. PERSON WHO SHOULD BE CONTACTED CONCERNING QUESTIONS ABOUT THIS RETURN:
NAME: _____ PHONE #: _____
12. LOCATION OF SUPPORTING RECORDS: _____
13. PHONE NUMBER OF BUSINESS: _____ HOME OFFICE NUMBER: _____
TOLL FREE NUMBER: _____ FAX NUMBER: _____
EMAIL ADDRESS: _____
14. MAIN BUSINESS PRODUCT OR ACTIVITY: _____
15. NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM (NAICS) NUMBER: _____
16. SQUARE FOOTAGE OF BUILDING: _____ IF RETAIL, SQUARE FOOTAGE OF RETAIL AREA: _____
17. IF YOU CLOSED OR SOLD YOUR BUSINESS, PLEASE LIST NEW OWNER'S NAME AND ADDRESS _____

18. DATE BUSINESS BEGAN IN THIS COUNTY: _____ WAS RETURN FILED LAST YEAR? YES ☐ NO ☐
19. DO YOU OR YOUR BUSINESS HAVE ASSETS LOCATED IN OTHER COUNTIES IN THIS STATE? YES ☐ NO ☐
20. DOES THE BUSINESS OWN A BOAT AND MOTOR? YES ☐ NO ☐
AIRCRAFT? YES ☐ NO ☐ IF YES, PLEASE REQUEST MARINE FORM PT-50M OR AIRCRAFT FORM PT 50A.

REFERENCE INFORMATION

- O.C.G.A. § 48-5-299 requires the Board of Tax Assessors to diligently investigate and inquire into the property owned in the county for the purpose of ascertaining what property, real and personal is subject to taxation in the county and require its proper return for taxation.
- O.C.G.A. § 48-5-300 grants the Board of Tax Assessors authority to require production of books, papers, or documents, by subpoena, if necessary, which may aid in determining the proper assessment.
- O.C.G.A. § 48-5-269 grants the State Revenue Commissioner the authority to prescribe the forms, books, and records to be used for standard property tax reporting for all taxing units, including but not limited to, the forms, books, and records to be used in the listing, appraisal and assessment of property and how the forms, books, and records shall be compiled and kept.
- O.C.G.A. § 48-5-269.1 grants the State Revenue Commissioner the authority to adopt and require the use of uniform procedural manual for appraising tangible real and personal property.
- In accordance with the above sections of the Georgia Code this return and schedules are submitted to you for your completion. Failure to file a completed copy of this form may lead to an audit of your records and/or the placing of an assessment on your property from the best information obtainable in accordance with O.C.G.A. § 48-5-299 (a).
- Freeport Exemption (O.C.G.A. § 48-5-48.2 and 48-5-48.6) may be available in your county. Applications are available on request and must be completed and filed with the business personal property return and schedules prior to the deadline for filing.
- Any air and water pollution control facilities owned may be exempt under O.C.G.A. § 48-5-41 (11) which states... "All property used in or which is a part of any facility which has been installed or constructed at any time for the primary purpose of eliminating or reducing air and water pollution of such facilities and has been certified by the Department of Natural Resources as necessary and adequate for the purpose intended" shall be exempt from all Ad Valorem Property Taxes in this state.
- Most counties do not accept metered mail dates as filing dates unless counter stamped by the post office. Be sure that the date of deposit and the postmark date are the same if mailing close to the deadline.
- O.C.G.A. § 48-5-41.1 states... "All farm products grown in this state and remaining in the hands of the producer during the one year beginning immediately after their production and harvested agricultural products which have a planting-to-harvest cycle of 12 months or less, which are customarily cured or aged for a period in excess of one year after harvesting and before manufacturing, and which are held in this state for manufacturing and processing purposes and all qualified farm products grown in this state shall be exempt from Ad Valorem Property Taxes."
- O.C.G.A. § 48-5-43 states... "Consumers of commercial fertilizers shall not be required to return for taxation any commercial fertilizer or any manures commonly used by farmers and others as fertilizers if the land upon which the fertilizer is to be used has been properly returned for taxation."
- Boats and motors and aircraft should be reported on a separate reporting form which will be provided upon request.
- Computer software (O.C.G.A. § 48-1-8) shall constitute personal property only to the extent of the value of the unmounted or uninstalled medium on or in which

it is stored or transmitted except that held as inventory ready for sale.

[illegible]

BUSINESS PERSONAL PROPERTY SCHEDULE B INVENTORY

THIS SCHEDULE IS CONSIDERED CONFIDENTIAL AND NOT OPEN TO PUBLIC INSPECTION

SCHEDULE B - INVENTORY - SEE INSTRUCTION SHEET

Did you or your business own any inventory on January 1, this year? Yes ☐ No ☐.
If yes, please list in space provided below. Show total 100% cost, do not include licensed motor vehicles, or dealer heavy duty equipment for sale weighing over 5,000 pounds and to be used for construction purposes.

1. Merchandise _____
2. Raw Materials _____
3. Goods in Process _____
4. Finished Goods _____
5. Goods in Transit _____
6. Warehoused _____
7. Consigned _____
8. Floor Planned _____
9. Spare Parts _____
10. Supplies
Includes computer, medical, office and operating supplies, fuel, and tangible prepaid expensed items) _____
11. Packaging Materials _____
12. Livestock
(Non Exempt 48-5-41.1) _____
13. TOTAL INVENTORY _____

Enter total on page 1 Line I schedule column. If Freeport account enter exempt amount on Line P and taxable amount on Line I.

1. Indicate your inventory accounting method (Lower of Cost or Market, Retail Method, Weighted Average, Physical, etc.) _____
2. Check Cost Method as it applies to your inventory: ☐ Actual ☐ LIFO
☐ FIFO LIFO not acceptable
3. Fiscal Year ending date of business _____
If your Fiscal Year ends at a point in time other than January 1, you should attach a breakdown of how you arrived at your January 1 inventory.
4. Inventory reported on previous year Georgia Income Tax Return: _____
5. The 100% delivered cost should include freight, burden and overhead at your level of trade on January 1.
6. If you file a Corporate or Partnership Income Tax Return, a photocopy of your most current balance sheet (Corporation, Form 1120, Schedule A & L - Partnership, Form 1065, Schedule A & L) as filed with your U.S. Income Tax Return is requested. If you filed an Individual or Sole Proprietorship Income Tax Return, a photo copy of your most current Profit or Loss Statement Form 1040, Schedule C, Pages 1 & 2 as filed with your U.S. Income Tax Return is requested. These documents are requested for inventory verification purposes and will not be available for public inspection (O.C.G.A. § 48-5-314). Under GA Law you cannot be required to furnish any Income Tax Records or Returns.
7. Inventory is subject to audit and verification from your records or those you have filed with the State of Georgia Department of Revenue.
8. Do not make any deductions for anticipated mark-down or shrinkage. Do not discount, figures are to be taken directly from your books.
9. If inventory is less than the previous year an explanation for the decrease should be submitted.
10. Gross Sales for the previous calendar year: _____
11. All taxable livestock and farm products should be reported as inventory. See O.C.G.A. § 48-5-41.1 for details of exemption.

SCHEDULE C - CONSTRUCTION IN PROGRESS

Did you have unallocated costs for construction in progress on January 1 this year? Yes ☐ No ☐. If yes, did you have tangible personal property connected with this construction in progress that has not been reported in any other section of this schedule? Yes ☐ No ☐. If yes, please list in the space provided below. Add Indicated Value to Total on Page 1 Line F Schedule Column.

DETAILED DESCRIPTION OF ITEMS (ATTACH SUPPLEMENTAL SHEETS IF NEEDED)	YEAR ACQUIRED	USEFUL LIFE (YEARS)	TOTAL COST	X MARKET VALUE FACTOR	=	INDICATED VALUE	OFFICE USE ONLY
				X	.75		

SECTION 1: CONSIGNED GOODS

Did you have any consigned goods, floor planned merchandise, or any other type of goods that were loaned, stored or otherwise held on January 1, this year, and not owned by you and was not reported in your inventory value in schedule B above of this report? Yes ☐ No ☐. If yes, list in the space provided below.

DESCRIPTION OF GOODS (ATTACH SUPPLEMENTAL SHEETS IF NEEDED)	FULL COST	NAME AND ADDRESS OF LEGAL OWNER

SECTION 2: LEASED OR RENTED EQUIPMENT

Did you have in your possession or was there located at your business on January 1, this year, any machinery, equipment, furniture, fixture, tools, vending machines (coffee, cigarette, candy, games etc.) or other type personal property which was leased, rented, loaned, stored or otherwise located at your business and not owned by you? Yes ☐ No ☐. If yes, list the equipment in the space provided below (exclude licensed motor vehicles). Attach supplemental sheet if necessary.

NAME/ADDRESS OF OWNER	DESCRIPTION OF ITEM	SELLING PRICE	RENTAL AMOUNT PER MONTH	DATE OF MANUFACTURE	DATE INSTALLED	LENGTH OF LEASE

SECTION 3: ADDITIONS OR ITEMS TRANSFERRED IN

Did you have items which were added or transferred in for prior years or the current year that were not previously reported? Yes ☐ No ☐. If yes, list in the space provided below.

DETAILED DESCRIPTION OF ITEMS (ATTACH SUPPLEMENTAL SHEETS IF NEEDED)	YEAR ACQUIRED	ORIGINAL COST NEW

SECTION 4: DISPOSALS OR ITEMS TRANSFERRED OUT

Did you have items which have been sold, junked, transferred or otherwise no longer located at the business January 1 this year? Yes ☐ No ☐. If yes, list in the space provided below.

DETAILED DESCRIPTION OF ITEMS (ATTACH SUPPLEMENTAL SHEETS IF NEEDED)	YEAR ACQUIRED	DATE DISPOSED	ORIGINAL COST NEW	REASON	IF EQUIPMENT SOLD, NAME AND ADDRESS OF PURCHASER SHOULD BE LISTED BELOW