



Purchasing Department

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

September 12, 2023

**Subject: Request for Quotes #2317-A: Annual Contract for Printing and Mailing of
Tax Assessment Notices**

Dear Sir or Madame:

Fayette County, Georgia is seeking quotes for printing and mailing of tax assessment notices, in accordance with the information and specifications contained herein.

Quotes will be accepted until 2:00pm, Thursday, October 12, 2023. Please provide your quote and other information via email to Ted Crumbley, Buyer & Contract Coordinator, at tcrumbley@fayettecountyga.gov or fax to (770) 719-5509.

Address any question(s) you may have about this request for quotes to Ted Crumbley via email or fax as listed above. Questions will be accepted until 2:00p.m., Wednesday, October 4, 2023.

Sincerely,

Ted L. Burgess
Director of Purchasing

TLB/tc

GENERAL TERMS AND CONDITIONS

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

1. **Definitions:**
 - a. **Responder:** A company or individual who submits a quote in response to this RFQ.
 - b. **Successful Responder:** The Responder that is awarded a contract.
 - c. **Contractor:** The Successful Responder, upon execution of the contract.
 - d. **County:** Fayette County, Georgia.
2. **Quote is Offer to Contract:** Each quote constitutes an offer to become legally bound to a contract with the County, incorporating the Request for Quotes and the Responder's quote. The binding offer includes compliance with all terms, conditions, special conditions, specifications, and requirements stated in the Request for Quotes, except to the extent that a Responder takes written exception to such provisions, and the County agrees to the exceptions. All such terms, conditions, special conditions, specifications, and requirements will form the basis of the contract. The Responder should take care to answer all questions and provide all requested information, and to note any exceptions in the quote submission. Failure to observe any of the instructions or conditions in this Request for Quotes may result in rejection of the quote.
3. **Binding Offer:** To allow sufficient time for a contract to be awarded, each quote shall constitute a firm offer that is binding for ninety (90) days from the received by date to the date of award.
4. **References:** Include with your quote a list of three (3) jobs that your company has done that are of the same or similar nature to the work described in this Request for Quotes, on the form provided. Include all information as requested on the form.
5. **Preparation Costs:** The Responder shall bear all costs associated with preparing the quote.
6. **More Than One Quote:** Do not submit alternate quotes or options, unless requested or authorized by the County in the Request for Quotes. If a Responder submits more than one quote without being requested or authorized to do so, the County may disqualify the quotes from that Responder, at the County's option.
7. **Defects or Irregularities:** The County reserves the right to waive any defect or irregularity in any quote received. In case of a discrepancy between unit prices and extended prices, the unit price will govern unless the facts or other considerations indicate another basis for correction of the discrepancy.

8. **Prices Held Firm:** Prices quoted shall be firm for the period of the contract, unless otherwise specified in the quote. All prices for commodities, supplies, equipment, or other products shall be quoted FOB Destination, Fayette County or job site.
9. **Quantities are Estimates:** Quantities listed herein are estimates for the period specified. This will be an indefinite-quantity type contract, with County requirements fulfilled on an "as ordered" basis. No guarantee to purchase the amounts shown is intended or implied. The County reserves the right to order larger or smaller quantities at the prices stated in the quote.
10. **Responder Substitutions:** Responders offering substitutions or deviations from specifications stated in the Request for Quotes, shall list such substitutions or deviations on the "Exceptions to Specifications" sheet provided, or on a separate sheet to be submitted with the quote. The absence of such list shall indicate that the Responder has taken no exception to the specifications. The evaluation of quotes and the determination as to equality and acceptability of products or services offered shall be the responsibility of the County.
11. **Non-Collusion:** By responding to this Request for Quotes, the Responder represents that the quote is not made in connection with any competing Responder, supplier, or service provider submitting a separate response to this Request for Quotes, and is in all respects fair and without collusion or fraud.
12. **Ethics – Disclosure of Relationships:** Before a proposed contract in excess of \$10,000.00 is recommended for award to the Board of Commissioners or the County Administrator, or before the County renews, extends, or otherwise modifies a contract after it has been awarded, the Contractor must disclose certain relationships with any County Commissioner or County Official, or their spouse, mother, father, grandparent, brother, sister, son or daughter related by blood, adoption, or marriage (including in-laws). A relationship that must be reported exists if any of these individuals is a director, officer, partner, or employee, or has a substantial financial interest in the business, as described in Fayette County Ordinance Chapter 2, Article IV, Division 3 (Code of Ethics).

If such relationship exists between your company and any individual mentioned above, relevant information must be presented in the form of a written letter to the Director of Purchasing. You must include the letter with any bid, proposal, or price quote you submit to the Purchasing Department.

In the event that a Contractor fails to comply with this requirement, the County will take action as appropriate to the situation, which may include actions up to and including rejection of the bid or offer, cancellation of the contract in question, or debarment or suspension from award of a County contract for a period of up to three years.

13. **Evaluation:** Award will be made to the lowest responsive, responsible Responder, taking into consideration payment terms, vendor qualifications and experience, quality, references, any exceptions listed, and/or other factors deemed relevant in making the award. The County may make such investigation as it deems necessary to determine the ability of the Responder to perform, and the Contractor shall furnish to the County all information and data for this purpose as the County may request. The County reserves the right to reject any item, any quote, or all quotes, and to re-solicit for pricing.
14. **Payment Terms and Discounts:** The County's standard payment terms are Net 30. Any deviation from standard payment terms must be specified in the resulting contract, and both parties must agree on such deviation. Cash discounts offered will be a consideration in awarding the quote, but only if they give the County at least 15 days from receipt of invoice to pay. For taking discounts, time will be computed from the date of invoice acceptance by the County, or the date a correct invoice is received, whichever is the later date. Payment is deemed made, for the purpose of earning the discount, on the date of the check.
15. **Contract Execution & Notice to Proceed:** After an award is made, and all required documents are received by the County, and the contract is fully executed with signature of both parties, the County will issue a written Notice to Proceed. The County shall not be liable for payment of any work done or any costs incurred by any Responder prior to the County issuing the Notice to Proceed.
16. **Term of Contract:** The term of this agreement shall begin upon issuance of a Notice to Proceed, and continue for a period of one year through June 30, 2024. Thereafter, this agreement may be renewed by the County for two additional one-year renewal terms (each a "Renewal Term" and together with the Initial Term, the "Term"), which renewal will be by letter or other written correspondence from the County to the Contractor ninety (90) days prior to expiration of the Initial Term or the then-current Renewal Term. If the County fails to provide notice of renewal, this Agreement will terminate at the end of the Initial Term or the then-current Renewal Term. This agreement is subject to the multi-year contractual provisions of O.C.G.A. 36-60-13(a).
17. **Unavailability of Funds:** This contract will terminate immediately and absolutely at such time as appropriated and otherwise unobligated funds are no longer available to satisfy the obligations of the County under the contract.
18. **Unauthorized Performance:** The County will not compensate the Contractor for work performed unless the work is authorized under the contract, as initially executed or as amended.
19. **Assignment of Contract:** Assignment of any contract resulting from this Request for Quotes will not be authorized, except with express written authorization from the County.

20. **Indemnification:** The Contractor shall indemnify and save the County and all its officers, agents and employees harmless from all suits, actions, or other claims of any character, name and description brought for or on account of any damages, losses, or expenses to the extent caused by or resulting from the negligence, recklessness, or intentionally wrongful conduct of the Contractor or other persons employed or utilized by the Contractor in the performance of the contract. The Contractor shall pay any judgment with cost which may be obtained against the County growing out of such damages, losses, or expenses.
21. **Severability:** The invalidity of one or more of the phrases, sentences, clauses or sections contained in the contract shall not affect the validity of the remaining portion of the contract. If any provision of the contract is held to be unenforceable, then both parties shall be relieved of all obligations arising under such provision to the extent that the provision is unenforceable. In such case, the contract shall be deemed amended to the extent necessary to make it enforceable while preserving its intent.
22. **Delivery Failures:** If the Contractor fails to deliver contracted goods or services within the time specified in the contract, or fails to replace rejected items in a timely manner, the County shall have authority to make open-market purchases of comparable goods or services. The County shall have the right to invoice the Contractor for any excess expenses incurred, or deduct such amount from monies owed the Contractor. Such purchases shall be deducted from contracted quantities.
23. **Substitution of Contracted Items:** The Contractor shall be obligated to deliver products awarded in this contract in accordance with terms and conditions specified herein. If a Contractor is unable to deliver the products under the contract, it shall be the Contractor's responsibility to obtain prior approval of the ordering agency to deliver an acceptable substitute at the same price quoted in the Contractor's original bid. In the event any Contractor consistently needs to substitute or refuses to substitute products, the County reserves the right to terminate the contract or invoke the "Delivery Failures" clause stated herein.
24. **Inspection and Acceptance of Deliveries:** The County reserves the right to inspect all goods and products delivered. The County will decide whether to accept or reject items delivered. The inspection shall be conclusive except with respect to latent defects, fraud, or such gross mistakes as shall amount to fraud. Final inspection resulting in acceptance or rejection of the products will be made as soon as practicable, but failure to inspect shall not be construed as a waiver by the County to claim reimbursement or damages for such products which are later found to be in non-conformance with specifications. Should public necessity demand it, the County reserves the right to use or consume articles delivered which are substandard in quality, subject to an adjustment in price to be determined by the Purchasing Director.

25. **Termination for Cause:** The County may terminate the contract for cause by sending written notice to the Contractor of the Contractor's default in the performance of any term of this agreement. Termination shall be without prejudice to any of the County's rights or remedies by law.
26. **Termination for Convenience:** The County may terminate the contract for its convenience at any time with 10 days' written notice to the Contractor. In the event of termination for convenience, the County will pay the Contractor for services performed. The County will compensate partially completed performance based upon a signed statement of completion.
27. **Force Majeure:** Neither party shall be deemed to be in breach of the contract to the extent that performance of its obligations is delayed, restricted, or prevented by reason of any act of God, natural disaster, act of government, or any other act or condition beyond the reasonable control of the party in question.
28. **Governing Law:** This agreement shall be governed in accordance with the laws of the State of Georgia. The parties agree to submit to the jurisdiction in Georgia, and further agree that any cause of action arising under this agreement shall be required to be brought in proper venue in Fayette County, Georgia.

Fayette County, Georgia
Checklist of Required Documents

(Be Sure to Return This Checklist and the Required Documents in the order listed below)

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

Company information – on the form provided _____

Contractor Affidavit under O.C.G.A. § 13-10-91(b)(1) _____

Pricing sheet – on form provided _____

List of exceptions, if any – on the form provided _____

References – on form provided _____

Signed Addenda, if Any _____

COMPANY NAME: _____

COMPANY INFORMATION

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

COMPANY

Company Name: _____

Physical Address: _____

Mailing Address (if different): _____

AUTHORIZED REPRESENTATIVE

Signature: _____

Printed or Typed Name: _____

Title: _____

Email Address: _____

Phone Number: _____ Fax Number: _____

PROJECT CONTACT PERSON

Name: _____

Title: _____

Office Number: _____ Cellular Number: _____

Email Address: _____

Contractor Affidavit under O.C.G.A. § 13-10-91(b)(1)

The undersigned contractor ("Contractor") executes this Affidavit to comply with O.C.G.A. § 13-10-91 related to any contract to which Contractor is a party that is subject to O.C.G.A. § 13-10-91 and hereby verifies its compliance with O.C.G.A. § 13-10-91, attesting as follows:

- a) The Contractor has registered with, is authorized to use and uses the federal work authorization program commonly known as E-Verify, or any subsequent replacement program;
- b) The Contractor will continue to use the federal work authorization program throughout the contract period, including any renewal or extension thereof;
- c) The Contractor will notify the public employer in the event the Contractor ceases to utilize the federal work authorization program during the contract period, including renewals or extensions thereof;
- d) The Contractor understands that ceasing to utilize the federal work authorization program constitutes a material breach of Contract;
- e) The Contractor will contract for the performance of services in satisfaction of such contract only with subcontractors who present an affidavit to the Contractor with the information required by O.C.G.A. § 13-10-91(a), (b), and (c);
- f) The Contractor acknowledges and agrees that this Affidavit shall be incorporated into any contract(s) subject to the provisions of O.C.G.A. § 13-10-91 for the project listed below to which Contractor is a party after the date hereof without further action or consent by Contractor; and
- g) Contractor acknowledges its responsibility to submit copies of any affidavits, drivers' licenses, and identification cards required pursuant to O.C.G.A. § 13-10-91 to the public employer within five business days of receipt.

Federal Work Authorization User Identification Number

Date of Authorization

Name of Contractor

#2317-A Annual Contract for Printing
and Mailing of Tax Assessment Notices
Name of Project

Fayette County, Georgia

Name of Public Employer

I hereby declare under penalty of perjury that the foregoing is true and correct.

Executed on _____, _____, 20____ in _____ (city), _____ (state).

Signature of Authorized Officer or Agent

Printed Name and Title of Authorized Officer or Agent

SUBSCRIBED AND SWORN BEFORE ME
ON THIS THE _____ DAY OF _____, 20____.

NOTARY PUBLIC

My Commission Expires: _____

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

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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ESTIMATED POSTAGE	\$
--------------------------	----

NOT-TO-EXCEED TOTAL INCLUDING POSTAGE COSTS	\$
--	----

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 _____

EXCEPTIONS TO SPECIFICATIONS

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

If there are any exceptions or clarification(s) taken to the specifications of this bid, use this sheet and list the items you are taking an exception on. Any exception(s) must be explained in full.

[illegible]

COMPANY NAME

REFERENCES

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

Please list three (3) references of current or very recent customers who can verify the quality of service your company provides. Projects of similar size and scope are required.

REFERENCE ONE

Government/Company Name _____

City _____

Contact Person and Title _____

Email Address, if known _____

Phone _____ Contract Period _____

Scope of Work _____

REFERENCE TWO

Government/Company Name _____

City _____

Contact Person and Title _____

Email Address, if known _____

Phone _____ Contract Period _____

Scope of Work _____

REFERENCE THREE

Government/Company Name _____

City _____

Contact Person and Title _____

Email Address, if known _____

Phone _____ Contract Period _____

Scope of Work _____

COMPANY NAME _____

EXHIBIT A

ANNUAL NOTICE OF ASSESSMENT

SPECIFICATIONS

EXHIBIT A

Official Tax Matter – Assessment Notice (Conservation Use, Personal and Real):

Assessment Notices are typically mailed around the First Week of May Each Year.

Assessment Notices are to be printed and mailed within 5 business days of approval of proofs.

Each form shall contain:

- Fayette County Board of Assessors Address and Telephone Number
 - Owner(s) Name and Complete Address
 - Date Notice is being mailed
 - Last Date to File Appeal in **bold**
 - Text for information for property record cards and web address (see attached example)
 - OFFICIAL TAX MATTER – Tax Year ASSESSMENT in **bold**
 - Text as specified by law – which includes the basis for notice, right to appeal, appeal options (includes website for Georgia Department of Revenue – see attached example)
 - Filing appeal information (includes website address, specific contact information – see attached example)
 - Property ID Number (Map Number for Conservation and Real; Account Number for Personal)
 - Acreage (if any)
 - Tax District
 - Covenant Year (if any)
 - Homestead (if any)
 - Property Description
 - Property Address
 - Values (see attached for examples):
 - Fair Market Value 100% (Return Value (if any) / Previous Year Value / Current Year Value / Other Value (if any))
 - Conservation Use Value 100% ((Return Value (if any) / Previous Year Value / Current Year Value / Other Value –(if under covenant))
 - Assessed Value (40%) - (Return Value (if any) / Previous Year Value / Current Year Value / Other Value (if any))
 - Reason(s) for Notice
 - Estimate of ad valorem tax bill – total county tax due in **bold**
 - 20lb Paper
 - **AS PER THE ATTACHED SAMPLE (Fayette County Assessment Notices are all one-sided and will be sent over as .pdf files; there will be up to 5 separate files)**
-

ANNUAL NOTICE OF ASSESSMENT

PT-306 (revised May 2018)

Fayette County Board of Assessors

140 Stonewall Ave West, Suite 108

Fayetteville, GA 30214

(770)305-5402

27437*47**G50**0.382**1/1*****AU105-DIGIT 30269

FELIX JOSHUA S

105 PUTMANS HEAD

PEACHTREE CITY GA 30269-1238

**Official Tax Matter - 2022 Tax Year**

This correspondence constitutes an official notice of ad valorem assessment for the tax year shown above.

Annual Assessment Notice Date: 05/06/2022**Last date to file a written appeal: 06/20/2022*******This is not a tax bill - Do not send payment*****County property records are available online at:
fayettecountyga.gov/assessors_office

The amount of your ad valorem tax bill for the year shown above will be based on the **Appraised** (100%) and **Assessed** (40%) values specified in BOX 'B' of this notice. You have the right to submit an appeal regarding this assessment to the County Board of Tax Assessors. If you wish to file an appeal, you must do so in writing no later than 45 days after the date of this notice.

If you do not file an appeal by this date, your right to file an appeal will be lost. Appeal forms which may be used are available at <http://dor.georgia.gov/documents/property-tax-appeal-assessment-form>.

At the time of filing your appeal you must select one of the following appeal methods:

- A
- (1) County Board of Equalization (value, uniformity, denial of exemption, or taxability)
 - (2) Arbitration (value)
 - (3) County Hearing Officer (value or uniformity, on non-homestead real property or wireless personal property valued, in excess of \$500,000)

All documents and records used to determine the current value are available upon request. For further information regarding this assessment and filing an appeal, you may contact the county Board of Tax Assessors which is located at 140 Stonewall Ave West, Suite 108 Fayetteville, GA 30214 and which may be contacted by telephone at: (770)305-5402. Your staff contact is Denise West.

Additional information on the appeal process may be obtained at <http://dor.georgia.gov/property-tax-real-and-personal-property>

Account Number	Property ID Number	Acreage	Tax Dist	Covenant Year	Homestead
	07-3404-003		05 Peachtree City		YES - L1,L7
Property Description	R1 - Residential Improvement NBIID - 07R27039				
Property Address	105 PUTMANS HEAD				
	Taxpayer Returned Value	Previous Year Fair Market Value	Current Year Fair Market Value	Current Year Other Value	
100% Appraised Value		389,800	465,700		
40% Assessed Value		155,920	186,280		

Reasons for Assessment Notice

Revaluation of Property
Site improvements added or removed

The estimate of your ad valorem tax bill for the current year is based on the previous or most applicable year's net millage rate and the fair market value contained in this notice. The actual tax bill you receive may be more or less than this estimate. This estimate may not include all eligible exemptions.

Taxing Authority	Other Exempt	Homestead Exempt	Net Taxable	Millage	Estimated Tax
Fayette Oper		5,000	181,280	.004034	731.28
BOE Oper		43,562	142,718	.019334	2,759.31
BOE Bond			186,280	.001100	204.91
E911 Services		5,000	181,280	.000210	38.07
Total County Tax					3,733.57
PTC Oper			186,280	.006043	1,125.69
PTC Bond			186,280	.000000	.00
Total City Tax					1,125.69
Georgia Oper		2,000	184,280	.000000	.00
Total Estimated Tax					4,859.26



EXHIBIT B

**BUSINESS PERSONAL PROPERTY TAX RETURN
FORM:PT-50P**

EXHIBIT B

Official Tax Matter – Tangible Personal Property Tax Return and Supporting Schedules

“To Be Printed and Mailed no later than the First Business Day of January Each Year”

Business Personal Property Tax Return – Form: PT-50P

The following specified pages should be completed with the following information as designated below in each numbered section.

- a) **Mailer Page**
 - 1) From:
Fayette County Board of Tax Assessors
140 Stonewall Ave. West St 108
Fayetteville, GA. 30214
 - 2) To:
Owner name and mailing address in **bold**
- b) **Back of Mailer Page – Instruction Sheet**
- c) **Page 1 – Business Personal Property Tax Return**
 - 1) County Name and Return Address:
Fayette County Board of Tax Assessors
140 Stonewall Ave. West St 108
Fayetteville, GA. 30214
 - 2) Tax Year:
2024
 - 3) If assistance needed call:
770-305-5271
 - 4) Account Number:
(Six digit Account Number Ex. P2002-1111)
 - 5) Due Date
(04/01/2024)
 - 6) Map and Parcel I.D NO.
(Tax District Name)
 - 7) NAICS NO.
(Business Type)
 - 8) Taxpayer Name And Address:
(Owner name and mailing address)
 - 9) Business Physical Location
(Business site address)
- d) **Page 2 – General Information Sheet**

e) **Page 3 - Business Personal Property - Schedule A**

- 1) County Name and Return Address:
Fayette County Board of Tax Assessors
140 Stonewall Ave. West St 108
Fayetteville, GA. 30214
- 2) Tax Year:
2024
- 3) If assistance needed call:
770-305-5271
- 4) Account Number
(Six-digit Account Number Ex. P2002-1111)
- 5) Due Date
(04/01/2024)
- 6) Map and Parcel I.D. No.
(Tax District Name)
- 7) NAICS NO.
(Business Type)
- 8) Taxpayer Name and Address
(Owner name and mailing address)
- 9) Business Physical Location
(Business site address)
- 10) Year Acquired Column with Tax Years in **bold**
- 11) Previously Reported Original Cost New Column with values in **bold**
- 12) Comp. Conv. Factor Column with Factors in **bold**
- 13) 24lb Paper
- 14) **AS PER THE ATTACHED SAMPLE**

f) **Page 4 - Business Personal Property - Schedule B Inventory**

PT-50P

↓ FROM ↓

FAYETTE COUNTY BOARD OF TAX ASSESSORS
140 STONEWALL AVE W STE 108
FAYETTEVILLE GA 30214

↓ MAIL TO ↓

WELLS FARGO BANK 141024
CORPORATE PROPERTY GROUP
333 MARKET ST 10TH FLOOR
MAIL CODE A0109-101
SAN FRANCISCO, CA 94105

OFFICIAL TAX MATTER

TANGIBLE PERSONAL PROPERTY TAX RETURN AND SUPPORTING SCHEDULES



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
		2015	770-305-5271	P1984-0350
		DUE DATE	MAP AND PARCEL I.D. NO.	NAICS NO.
		04/01/2015	PEACHTREE CITY	BANK
COUNTY NAME AND RETURN ADDRESS		TAXPAYER NAME AND ADDRESS		
FAYETTE COUNTY BOARD OF TAX ASSESSORS 140 STONEWALL AVE W STE 108 FAYETTEVILLE GA 30214		WELLS FARGO BANK 141024 CORPORATE PROPERTY GROUP 333 MARKET ST 10TH FLOOR MAIL CODE A0109-101 SAN FRANCISCO, CA 94105		
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)		BUSINESS PHYSICAL LOCATION		
		703 CROSSINGS W 30269		
		IF MAILING ADDRESS OR NAME IS INCORRECT, PLEASE CORRECT IN THE SPACE PROVIDED BELOW.		
		NAME:		
		ADDRESS:		
<div style="display: flex; align-items: center;"> <div style="writing-mode: vertical-rl; transform: rotate(180deg); margin-right: 5px;">LINE</div> <div style="border: 1px solid black; padding: 5px;"> PERSONAL PROPERTY STRATA </div> </div>		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.		
		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 inventory receiving Freeport Exemption under O.C.G.A. § 48-5-48.2.				
P. Freeport Inventory — Includes inventory receiving exemption Under O.C.G.A. § 48-5-48.2				
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				
"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 _____ 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) may be available in your county (exemption of inventory of goods in the process of manufacture or production, finished goods and finished goods stored for out of state shipment). 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.

BUSINESS PERSONAL PROPERTY SCHEDULE A (FURNITURE / FIXTURES / MACHINERY / EQUIPMENT) <small>THIS SCHEDULE IS CONSIDERED CONFIDENTIAL AND WILL NOT BE OPEN FOR PUBLIC INSPECTION RETURN COMPLETED FORM TO ADDRESS LISTED BELOW</small>				TAX YEAR		IF ASSISTANCE NEEDED CALL		ACCOUNT NUMBER			
				2015		770-305-5271		P1984-0350			
				DUE DATE		MAP AND PARCEL I.D. NO.		NAICS NO.			
				04/01/2015		PEACHTREE CITY		BANK			
COUNTY NAME AND RETURN ADDRESS				TAXPAYER NAME AND ADDRESS							
FAYETTE COUNTY BOARD OF TAX ASSESSORS 140 STONEWALL AVE W STE 108 FAYETTEVILLE GA 30214				WELLS FARGO BANK 141024 CORPORATE PROPERTY GROUP 333 MARKET ST 10TH FLOOR MAIL CODE A0109-101 SAN FRANCISCO, CA 94105							
DID YOU OR YOUR BUSINESS OWN ANY MACHINERY, EQUIPMENT, FURNITURE, OR FIXTURES ON JANUARY 1 OF THIS YEAR? YES <input type="checkbox"/> NO <input type="checkbox"/> IF YES, PLEASE LIST BELOW.				BUSINESS PHYSICAL LOCATION 703 CROSSINGS W 30269							
YEAR ACQUIRED	PREVIOUSLY REPORTED ORIGINAL COST NEW	+	ADDITIONS OR TRANSFERS IN	-	DISPOSALS OR TRANSFERS OUT	=	ADJUSTED ORIGINAL COST NEW	X	COMP CONV. FACTOR	=	INDICATED BASIC COST APPROACH VALUE
GROUP 1: TYPICAL ECONOMIC LIFE OF 5-7 YEARS (EXAMPLES ON INSTRUCTION SHEET) A.C.R.S./ M.A.C.R.S. NOT ACCEPTABLE											
2014		+		-		=		X	.87	=	
2013		+		-		=		X	.74	=	
2012		+		-		=		X	.58	=	
2011		+		-		=		X	.43	=	
2010		+		-		=		X	.32	=	
2009		+		-		=		X	.26	=	
2008		+		-		=		X	.21	=	
2007&prior		+		-		=		X	.20	=	
TOTAL GROUP 1											
GROUP 2: TYPICAL ECONOMIC LIFE OF 8-12 YEARS (EXAMPLES ON INSTRUCTION SHEET) A.C.R.S./ M.A.C.R.S. NOT ACCEPTABLE											
2014		+		-		=		X	.92	=	
2013		+		-		=		X	.85	=	
2012		+		-		=		X	.78	=	
2011		+		-		=		X	.70	=	
2010		+		-		=		X	.63	=	
2009		+		-		=		X	.54	=	
2008		+		-		=		X	.44	=	
2007		+		-		=		X	.34	=	
2006		+		-		=		X	.28	=	
2005		+		-		=		X	.25	=	
2004		+		-		=		X	.25	=	
2003&prior		+		-		=		X	.20	=	
TOTAL GROUP 2											
GROUP 3: TYPICAL ECONOMIC LIFE OF 13 YEARS OR MORE (EXAMPLES ON INSTRUCTION SHEET) A.C.R.S./ M.A.C.R.S. NOT ACCEPTABLE											
2014		+		-		=		X	.95	=	
2013		+		-		=		X	.91	=	
2012		+		-		=		X	.87	=	
2011		+		-		=		X	.82	=	
2010		+		-		=		X	.79	=	
2009		+		-		=		X	.75	=	
2008		+		-		=		X	.70	=	
2007		+		-		=		X	.63	=	
2006		+		-		=		X	.57	=	
2005		+		-		=		X	.52	=	
2004		+		-		=		X	.47	=	
2003		+		-		=		X	.41	=	
2002		+		-		=		X	.35	=	
2001		+		-		=		X	.31	=	
2000		+		-		=		X	.29	=	
1999		+		-		=		X	.28	=	
1998&prior		+		-		=		X	.20	=	
TOTAL GROUP 3											
GROUP 4: TYPICAL ECONOMIC LIFE OF 14 YEARS; ALSO I.R.S. ASSET CLASS 00.12 (EXAMPLES ON INSTRUCTION SHEET) A.C.R.S./ M.A.C.R.S. NOT ACCEPTABLE											
2014		+		-		=		X	.67	=	
2013		+		-		=		X	.54	=	
2012		+		-		=		X	.31	=	
2011&prior		+		-		=		X	.10	=	
TOTAL GROUP 4											
TOTAL ALL GROUPS											

ENTER TOTAL INDICATED VALUE ON PAGE ONE LINE F UNDER INDICATED VALUE FROM SCHEDULES COLUMN.

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	<input checked="" type="checkbox"/> MARKET VALUE FACTOR	INDICATED VALUE	OFFICE USE ONLY
				<input checked="" type="checkbox"/> .75		

SECTION 1: CONSIGNEE 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

Field # on Return	PP210	Business Return	
1	COLUMN	TAXYR	FORMAT A4
2	COLUMN	PARID	FORMAT A15
3	COLUMN	DUEDATE	FORMAT A10
N/A	COLUMN	REALREF	FORMAT A15
5	COLUMN	BUSINESSTYPE	FORMAT A4
6	COLUMN	TAXDIST	FORMAT A14
7	COLUMN	OWNER1	FORMAT A40
7	COLUMN	OWNER2	FORMAT A40
7	COLUMN	STREET_ADDRESS1	FORMAT A40
7	COLUMN	STREET_ADDRESS2	FORMAT A40
7	COLUMN	CITY	FORMAT A25
7	COLUMN	STATE	FORMAT A2
7	COLUMN	ZIP5	FORMAT A5
7	COLUMN	ZIP4	FORMAT A4
8	COLUMN	PROPADDR	FORMAT A30
9	COLUMN	F1YEAR1	FORMAT A4
10	COLUMN	F1YEAR2	FORMAT A4
11	COLUMN	F1YEAR3	FORMAT A4
12	COLUMN	F1YEAR4	FORMAT A4
13	COLUMN	F1YEAR5	FORMAT A4
14	COLUMN	F1YEAR6	FORMAT A4
15	COLUMN	F1YEAR7	FORMAT A4
16	COLUMN	F1YEAR8	FORMAT A6
17	COLUMN	F1COST1	FORMAT A9
18	COLUMN	F1COST2	FORMAT A9
19	COLUMN	F1COST3	FORMAT A9
20	COLUMN	F1COST4	FORMAT A9
21	COLUMN	F1COST5	FORMAT A9
22	COLUMN	F1COST6	FORMAT A9
23	COLUMN	F1COST7	FORMAT A9
24	COLUMN	F1COST8	FORMAT A9
25	COLUMN	F1COST	FORMAT A9
26	COLUMN	F1DEPR1	FORMAT A3
27	COLUMN	F1DEPR2	FORMAT A3
28	COLUMN	F1DEPR3	FORMAT A3
29	COLUMN	F1DEPR4	FORMAT A3
30	COLUMN	F1DEPR5	FORMAT A3
31	COLUMN	F1DEPR6	FORMAT A3
32	COLUMN	F1DEPR7	FORMAT A3
33	COLUMN	F1DEPR8	FORMAT A3
34	COLUMN	F2YEAR1	FORMAT A4
35	COLUMN	F2YEAR2	FORMAT A4
36	COLUMN	F2YEAR3	FORMAT A4
37	COLUMN	F2YEAR4	FORMAT A4
38	COLUMN	F2YEAR5	FORMAT A4
39	COLUMN	F2YEAR6	FORMAT A4
40	COLUMN	F2YEAR7	FORMAT A4
41	COLUMN	F2YEAR8	FORMAT A4
42	COLUMN	F2YEAR9	FORMAT A4
43	COLUMN	F2YEAR10	FORMAT A4
44	COLUMN	F2YEAR11	FORMAT A4

45 COLUMN F2YEAR12	FORMAT A6
46 COLUMN F2COST1	FORMAT A9
47 COLUMN F2COST2	FORMAT A9
48 COLUMN F2COST3	FORMAT A9
49 COLUMN F2COST4	FORMAT A9
50 COLUMN F2COST5	FORMAT A9
51 COLUMN F2COST6	FORMAT A9
52 COLUMN F2COST7	FORMAT A9
53 COLUMN F2COST8	FORMAT A9
54 COLUMN F2COST9	FORMAT A9
55 COLUMN F2COST10	FORMAT A9
56 COLUMN F2COST11	FORMAT A9
57 COLUMN F2COST12	FORMAT A9
58 COLUMN F2COST	FORMAT A9
59 COLUMN F2DEPR1	FORMAT A3
60 COLUMN F2DEPR2	FORMAT A3
61 COLUMN F2DEPR3	FORMAT A3
62 COLUMN F2DEPR4	FORMAT A3
63 COLUMN F2DEPR5	FORMAT A3
64 COLUMN F2DEPR6	FORMAT A3
65 COLUMN F2DEPR7	FORMAT A3
66 COLUMN F2DEPR8	FORMAT A3
67 COLUMN F2DEPR9	FORMAT A3
68 COLUMN F2DEPR10	FORMAT A3
69 COLUMN F2DEPR11	FORMAT A3
70 COLUMN F2DEPR12	FORMAT A3
71 COLUMN F3YEAR1	FORMAT A4
72 COLUMN F3YEAR2	FORMAT A4
73 COLUMN F3YEAR3	FORMAT A4
74 COLUMN F3YEAR4	FORMAT A4
75 COLUMN F3YEAR5	FORMAT A4
76 COLUMN F3YEAR6	FORMAT A4
77 COLUMN F3YEAR7	FORMAT A4
78 COLUMN F3YEAR8	FORMAT A4
79 COLUMN F3YEAR9	FORMAT A4
80 COLUMN F3YEAR10	FORMAT A4
81 COLUMN F3YEAR11	FORMAT A4
85 COLUMN F3YEAR12	FORMAT A4
83 COLUMN F3YEAR13	FORMAT A4
84 COLUMN F3YEAR14	FORMAT A4
85 COLUMN F3YEAR15	FORMAT A4
86 COLUMN F3YEAR16	FORMAT A4
87 COLUMN F3YEAR17	FORMAT A6
88 COLUMN F3COST1	FORMAT A9
89 COLUMN F3COST2	FORMAT A9
90 COLUMN F3COST3	FORMAT A9
91 COLUMN F3COST4	FORMAT A9
92 COLUMN F3COST5	FORMAT A9
93 COLUMN F3COST6	FORMAT A9
94 COLUMN F3COST7	FORMAT A9
95 COLUMN F3COST8	FORMAT A9
96 COLUMN F3COST9	FORMAT A9

97 COLUMN F3COST10	FORMAT A9
98 COLUMN F3COST11	FORMAT A9
99 COLUMN F3COST12	FORMAT A9
100 COLUMN F3COST13	FORMAT A9
101 COLUMN F3COST14	FORMAT A9
102 COLUMN F3COST15	FORMAT A9
103 COLUMN F3COST16	FORMAT A9
104 COLUMN F3COST17	FORMAT A9
105 COLUMN F3COST	FORMAT A9
106 COLUMN F3DEPR1	FORMAT A3
107 COLUMN F3DEPR2	FORMAT A3
108 COLUMN F3DEPR3	FORMAT A3
109 COLUMN F3DEPR4	FORMAT A3
110 COLUMN F3DEPR5	FORMAT A3
111 COLUMN F3DEPR6	FORMAT A3
112 COLUMN F3DEPR7	FORMAT A3
113 COLUMN F3DEPR8	FORMAT A3
114 COLUMN F3DEPR9	FORMAT A3
115 COLUMN F3DEPR10	FORMAT A3
116 COLUMN F3DEPR11	FORMAT A3
117 COLUMN F3DEPR12	FORMAT A3
118 COLUMN F3DEPR13	FORMAT A3
119 COLUMN F3DEPR14	FORMAT A3
120 COLUMN F3DEPR15	FORMAT A3
121 COLUMN F3DEPR16	FORMAT A3
122 COLUMN F3DEPR17	FORMAT A3
123 COLUMN F4YEAR1	FORMAT A4
124 COLUMN F4YEAR2	FORMAT A4
125 COLUMN F4YEAR3	FORMAT A4
126 COLUMN F4YEAR4	FORMAT A6
127 COLUMN F4COST1	FORMAT A9
128 COLUMN F4COST2	FORMAT A9
129 COLUMN F4COST3	FORMAT A9
130 COLUMN F4COST4	FORMAT A9
131 COLUMN F4COST	FORMAT A9
132 COLUMN F4DEPR1	FORMAT A3
133 COLUMN F4DEPR2	FORMAT A3
134 COLUMN F4DEPR3	FORMAT A3
135 COLUMN F4DEPR4	FORMAT A3
136 COLUMN TOTAL	FORMAT A9
COLUMN SNO	FORMAT A5

PT-50P

↓ FROM ↓

↓ MAIL TO ↓

OFFICIAL TAX MATTER

TANGIBLE PERSONAL PROPERTY TAX RETURN AND SUPPORTING SCHEDULES



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.

PP210

BUSINESS PERSONAL PROPERTY TAX RETURN		TAX YEAR	IF ASSISTANCE NEEDED CALL	ACCOUNT NUMBER
THIS RETURN IS CONSIDERED PUBLIC INFORMATION AND WILL BE OPEN FOR PUBLIC INSPECTION RETURN COMPLETED FORM TO ADDRESS LISTED BELOW.		1		2
		DUE DATE	MAP AND PARCEL I.D. NO.	NAICS NO.
		3	6 = Tax District	5 = Business Type
COUNTY NAME AND RETURN ADDRESS		TAXPAYER NAME AND ADDRESS		
<p>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>		7		
		BUSINESS PHYSICAL LOCATION		
		8		
		IF MAILING ADDRESS OR NAME IS INCORRECT, PLEASE CORRECT IN THE SPACE PROVIDED BELOW.		
		NAME:		
<div style="display: flex; align-items: center;"> <div style="writing-mode: vertical-rl; transform: rotate(180deg); margin-right: 5px;">LINE</div> <div>PERSONAL PROPERTY STRATA</div> </div>		ADDRESS:		
		CITY, STATE, ZIP:		
		<p>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 inventory receiving Freeport Exemption under O.C.G.A. § 48-5-48.2.				
P. Freeport Inventory — Includes inventory receiving exemption Under O.C.G.A. § 48-5-48.2				
Z. Other Personal — Includes all personal property not otherwise defined above.				
TOTALS →				
<p>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.</p>				
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) may be available in your county (exemption of inventory of goods in the process of manufacture or production, finished goods and finished goods stored for out of state shipment). 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.

BUSINESS PERSONAL PROPERTY SCHEDULE A (FURNITURE / FIXTURES / MACHINERY / EQUIPMENT) THIS SCHEDULE IS CONSIDERED CONFIDENTIAL AND WILL NOT BE OPEN FOR PUBLIC INSPECTION RETURN COMPLETED FORM TO ADDRESS LISTED BELOW				TAX YEAR <u>1</u>	IF ASSISTANCE NEEDED CALL	ACCOUNT NUMBER <u>2</u>					
DUE DATE <u>3</u>				MAP AND PARCEL I.D. NO. <u>6 = Tax District</u>		NAICS NO. <u>5 = Business Type</u>					
COUNTY NAME AND RETURN ADDRESS				TAXPAYER NAME AND ADDRESS <u>7</u>							
DID YOU OR YOUR BUSINESS OWN ANY MACHINERY, EQUIPMENT, FURNITURE, OR FIXTURES ON JANUARY 1 OF THIS YEAR? YES <input type="checkbox"/> NO <input type="checkbox"/> IF YES, PLEASE LIST BELOW.				BUSINESS PHYSICAL LOCATION <u>8</u>							
YEAR ACQUIRED	PREVIOUSLY REPORTED ORIGINAL COST NEW	+	ADDITIONS OR TRANSFERS IN	-	DISPOSALS OR TRANSFERS OUT	=	ADJUSTED ORIGINAL COST NEW	X	COMP CONV. FACTOR	=	INDICATED BASIC COST APPROACH VALUE
GROUP 1: TYPICAL ECONOMIC LIFE OF 6-7 YEARS (EXAMPLES ON INSTRUCTION SHEET) A.C.R.S./ M.A.C.R.S. NOT ACCEPTABLE											
9	17	+		-		=		X	26	=	
10	18	+		-		=		X	27	=	
11	19	+		-		=		X	28	=	
12	20	+		-		=		X	29	=	
13	21	+		-		=		X	30	=	
14	22	+		-		=		X	31	=	
15	23	+		-		=		X	32	=	
16	24	+		-		=		X	33	=	
TOTAL GROUP 1	25										
GROUP 2: TYPICAL ECONOMIC LIFE OF 8-12 YEARS (EXAMPLES ON INSTRUCTION SHEET) A.C.R.S./ M.A.C.R.S. NOT ACCEPTABLE											
34	46	+		-		=		X	59	=	
35	47	+		-		=		X	60	=	
36	48	+		-		=		X	61	=	
37	49	+		-		=		X	62	=	
38	50	+		-		=		X	63	=	
39	51	+		-		=		X	64	=	
40	52	+		-		=		X	65	=	
41	53	+		-		=		X	66	=	
42	54	+		-		=		X	67	=	
43	55	+		-		=		X	68	=	
44	56	+		-		=		X	69	=	
45	57	+		-		=		X	70	=	
TOTAL GROUP 2	58										
GROUP 3: TYPICAL ECONOMIC LIFE OF 13 YEARS OR MORE (EXAMPLES ON INSTRUCTION SHEET) A.C.R.S./ M.A.C.R.S. NOT ACCEPTABLE											
71	88	+		-		=		X	106	=	
72	89	+		-		=		X	107	=	
73	90	+		-		=		X	108	=	
74	91	+		-		=		X	109	=	
75	92	+		-		=		X	110	=	
76	93	+		-		=		X	111	=	
77	94	+		-		=		X	112	=	
78	95	+		-		=		X	113	=	
79	96	+		-		=		X	114	=	
80	97	+		-		=		X	115	=	
81	98	+		-		=		X	116	=	
82	99	+		-		=		X	117	=	
83	100	+		-		=		X	118	=	
84	101	+		-		=		X	119	=	
85	102	+		-		=		X	120	=	
86	103	+		-		=		X	121	=	
87	104	+		-		=		X	122	=	
TOTAL GROUP 3	105										
GROUP 4: TYPICAL ECONOMIC LIFE OF 1-4 YEARS; ALSO I.R.S. ASSET CLASS 00.12 (EXAMPLES ON INSTRUCTION SHEET) A.C.R.S./ M.A.C.R.S. NOT ACCEPTABLE											
123	127	+		-		=		X	132	=	
124	128	+		-		=		X	133	=	
125	129	+		-		=		X	134	=	
126	130	+		-		=		X	135	=	
TOTAL GROUP 4	131										
TOTAL ALL GROUPS	136										

ENTER TOTAL INDICATED VALUE ON PAGE ONE LINE F UNDER INDICATED VALUE FROM SCHEDULES COLUMN.

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

EXHIBIT C

**APPLICATION FOR FREEPORT EXEMPTION
INVENTORY FORM:PT-50PF**

EXHIBIT C

Official Tax Matter – Application For Freeport Exemption Inventory

“To Be Printed and Mailed no later than the First Business Day of January Each Year”

Application For Freeport Exemption Inventory: PT-50PF

The following specified pages should be completed with the following information as designated below in each numbered section.

a) Mailer Page

1) From:

Fayette County Board of Tax Assessors
140 Stonewall Ave. West St 108
Fayetteville, GA. 30214

2) To:

Owner name and mailing address in **bold**

b) Back of Mailer Page – BLANK

c) Page 1 – Application for Freeport Inventory Exemption

1) County Name and Return Address:

Fayette County Board of Tax Assessors
140 Stonewall Ave. West St 108
Fayetteville, GA. 30214

2) Tax Year:

2024

3) If assistance needed call:

770-305-5370

4) Account Number:

(Six-digit Account Number Ex. P2002-1111)

5) Due Date

(04/01/2024)

6) Map and Parcel I.D NO.

(Tax District Name)

7) NAICS NO.

(Business Type)

8) Taxpayer Name and Address:

(Owner name and mailing address)

9) Business Physical Location

(Business site address)

10) 24lb Paper

11) **AS PER THE ATTACHED SAMPLE**

d) Page 2 – Explanation of What is Exempted by Freeport

PT - 50PF

↓ FROM ↓

FAYETTE COUNTY BOARD OF TAX ASSESSORS
140 STONEWALL AVE W STE 108
FAYETTEVILLE GA 30214

↓ MAIL TO ↓

PAVESTONE COMPANY LLC
DIVISION OF QUIKRETE INTERNATIONAL INC
ONE SECURITIES CENTER
3490 PIEDMONT RD STE 1300
ATLANTA, GA 30305

OFFICIAL TAX MATTER

APPLICATION FOR FREEPORT EXEMPTION INVENTORY



APPLICATION FOR FREEPORT EXEMPTION INVENTORY RETURN COMPLETED FORM TO ADDRESS LISTED BELOW	TAX YEAR	IF ASSISTANCE NEEDED CALL	ACCOUNT NUMBER
	2015	770-305-5271	P1998-0297
	DUE DATE	MAP AND PARCEL I.D. NO.	NAICS NO.
	04/01/2015	169 PEGGY LN 30290	FREE
COUNTY NAME AND RETURN ADDRESS	TAXPAYER NAME AND ADDRESS		
FAYETTE COUNTY BOARD OF TAX ASSESSORS 140 STONEWALL AVE W STE 108 FAYETTEVILLE GA 30214	PAVESTONE COMPANY LLC DIVISION OF QUIKRETE INTERNATIONAL INC ONE SECURITIES CENTER 3490 PIEDMONT RD STE 1300 ATLANTA, GA 30305		
The last day for filing this application to receive full exemption is listed in the due date column above. NOTE: Most counties do not accept metered mail dates as filing date unless counter stamped by the post office. Be sure that the date of deposit and the postmark date are the same if mailing is close to the deadline.	BUSINESS PHYSICAL LOCATION		
	IF MAILING ADDRESS OR NAME IS INCORRECT PLEASE CORRECT IN THE SPACE PROVIDED BELOW		
	NAME:		
	ADDRESS:		
	CITY, STATE, ZIP:		
In all counties having a filing date of April 1, you may still receive a partial exemption for a late filing. The amount of the exemption you will receive is as follows: April 2 - April 30 (66.67% of the full exemption), May 1 - May 31 (58.33%), June 1 (50%). Failure to file by June 1 shall constitute waiver of the entire exemption for the year (0.0%).			
1. DESCRIBE THE TYPE OF BUSINESS:			
2. Inventory must be reported at its full cost at level of trade. Full cost must include all freight, burden, overhead, and any other charges incurred from the original state as a raw material to its resting place on January 1.			
3. If inventory and exemption are not as of January 1, they must be adjusted to January 1, in accordance with the provisions of Georgia Code 48-5-10.			
4. LIST THE METHOD OF INVENTORY VALUATION USED: _____ METHOD OF INVENTORY COST IDENTIFICATION: _____			
5. SUMMATION OF TAXABLE INVENTORY:			
PLEASE COMPLETE THE FOLLOWING			
INVENTORY NOT ELIGIBLE FOR FREEPORT			
A. PACKAGING MATERIALS, STAMPING OR SHIPPING SUPPLIES ON HAND AS OF JANUARY 1.	\$ _____		
B. OTHER EXPENSED SUPPLIES (i.e. GASOLINE, OFFICE SUPPLIES, etc.) ON HAND AS OF JANUARY 1.	\$ _____		
C. SPARE PARTS INVENTORY ON HAND AS OF JANUARY 1.	\$ _____		
D. 100% FULL COST OF FINISHED GOODS HELD FOR MORE THAN 12 MONTHS AS OF JANUARY 1.	\$ _____		
E. 100% FULL COST OF MERCHANDISE INVENTORY PURCHASED FOR RESALE ON HAND AS OF JANUARY 1.	\$ _____		
INVENTORY ELIGIBLE FOR FREEPORT			
F. 100% FULL COST OF RAW MATERIALS AS OF JANUARY 1.	\$ _____		
G. 100% FULL COST OF GOODS IN PROCESS ON JANUARY 1.	\$ _____		
H. 100% FULL COST OF FINISHED GOODS HELD LESS THAN 12 MONTHS AS OF JANUARY 1.	\$ _____		
I. TOTAL INVENTORY ON JANUARY 1ST. ADD LINES A. THROUGH H. (SAME AS TOTAL FROM SCHEDULE B) (Current market value at your level of trade)	\$ _____		
J. LESS FREEPORT EXEMPTION: (1 AND 2 BELOW ARE FOR MANUFACTURING OR PRODUCTION BUSINESS)			
1. RAW MATERIALS, GOODS IN PROCESS			
$\text{From F and G Above} \times \text{County Exemption \%} = \text{Exemption Amount}$			
2. FINISHED GOODS OF GA. MANUFACTURER (HELD FOR LESS THAN 12 MO.)			
$\text{From H Above} \times \text{County Exemption \%} = \text{Exemption Amount}$			
3. FINISHED GOODS DESTINED FOR OUT OF STATE SHIPMENT (FOR WHOLESALE OR DISTRIBUTION BUSINESSES)			
$\text{From Section 6C line E Back Page} \times \text{County Exemption \%} = \text{Exemption Amount}$			
* NOTE: COUNTY EXEMPTION % WILL BE 20, 40, 60, 80, OR 100 PERCENT.			
K. TOTAL FREEPORT EXEMPTION (ADD 1, 2 AND 3 ABOVE) (ENTER ON PAGE 1 LINE P OF TAX RETURN)	\$ (-)		
L. TOTAL TAXABLE INVENTORY AT 100% OF MARKET VALUE AT YOUR LEVEL OF TRADE. (ENTER ON PAGE 1 LINE I OF TAX RETURN)	\$ _____		

EXPLANATION OF WHAT IS EXEMPTED BY FREEPORT

MANUFACTURING OR PRODUCTION BUSINESSES	<p>6A. 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.</p> <p>6B. 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. For purposes of this explanation "Finished Goods" shall mean 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.</p>	
WHOLESALE OR DISTRIBUTION BUSINESSES	<p>6C. 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.</p> <p>SUMMARY FOR THIS EXEMPTION: (6C)</p> <p>A. Total finished goods inventory shipments from this county during the last complete calendar year: _____</p> <p>B. Total finished goods inventory shipments from this county during the last complete calendar year to an out-of State destination: _____</p> <p>C. Percentage of out-of State shipments: (B divided by A) _____ %</p> <p>D. Total finished goods inventory on January 1 of this year: (Exclude inventory stored over (12) months) _____</p> <p>E. Estimated out-of-State shipments this year: (multiply C times D) Enter under 5.J.3 front page _____</p>	
<p>7. If property is exempt under freeport, it is exempt either as covered by category 6A, 6B, 6C. The same property cannot be exempted under more than one of these three categories.</p>		
<p>8. PHYSICAL LOCATION OF INVENTORY IN THIS COUNTY. (List)</p>		
<p>9. LOCATION OF SUPPORTING BOOKS AND RECORDS PERTAINING TO THIS INVENTORY. (List)</p>		
<p>10. NAME AND TELEPHONE NUMBER OF RESPONSIBLE INDIVIDUAL TO CONTACT REGARDING ANY QUESTIONS PERTAINING TO THIS INVENTORY.</p> <p>NAME _____ PHONE _____</p>		
<p style="text-align: center;">OATH OF PERSON MAKING APPLICATION FOR EXEMPTION:</p> <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 listed as shown, is the true market value there of, 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."</p>		
(Taxpayer Signature)	(Title)	(Date)
(Preparers Signature)	(Title)	(Date)
<p>DISPOSITION OF THE COUNTY BOARD OF TAX ASSESSORS</p> <p style="text-align: center;">-APPROVED-</p>		<p>DATE _____</p> <p style="text-align: center;">-DISAPPROVED-</p>

PP213

APPLICATION FOR FREEPORT EXEMPTION INVENTORY		TAX YEAR 1	IF ASSISTANCE NEEDED CALL	ACCOUNT NUMBER 2
RETURN COMPLETED FORM TO ADDRESS LISTED BELOW		DUE DATE 3	MAP AND PARCEL I.D. NO. 6	NAICS NO. FREE
COUNTY NAME AND RETURN ADDRESS		TAXPAYER NAME AND ADDRESS		
		5		
<p>The last day for filing this application to receive full exemption is listed in the due date column above. NOTE: Most counties do not accept metered mail dates as filing date unless counter stamped by the post office. Be sure that the date of deposit and the postmark date are the same if mailing is close to the deadline.</p>		BUSINESS PHYSICAL LOCATION		
		IF MAILING ADDRESS OR NAME IS INCORRECT PLEASE CORRECT IN THE SPACE PROVIDED BELOW		
		NAME:		
		ADDRESS:		
		CITY, STATE, ZIP:		
<p>In all counties having a filing date of April 1, you may still receive a partial exemption for a late filing. The amount of the exemption you will receive is as follows: April 2 - April 30 (66.67% of the full exemption), May 1- May 31 (58.33%), June 1 (50%). Failure to file by June 1 shall constitute waiver of the entire exemption for the year (0.0%).</p>				
1. DESCRIBE THE TYPE OF BUSINESS:				
2. Inventory must be reported at its full cost at level of trade. Full cost must include all freight, burden, overhead, and any other charges incurred from the original state as a raw material to its resting place on January 1.				
3. If inventory and exemption are not as of January 1, they must be adjusted to January 1, in accordance with the provisions of Georgia Code 48-5-10.				
4. LIST THE METHOD OF INVENTORY VALUATION USED: _____ METHOD OF INVENTORY COST IDENTIFICATION: _____				
5. SUMMATION OF TAXABLE INVENTORY:				
PLEASE COMPLETE THE FOLLOWING				
INVENTORY NOT ELIGIBLE FOR FREEPORT				
A. PACKAGING MATERIALS, STAMPING OR SHIPPING SUPPLIES ON HAND AS OF JANUARY 1.	\$ _____			
B. OTHER EXPENSED SUPPLIES (i.e. GASOLINE, OFFICE SUPPLIES, etc.) ON HAND AS OF JANUARY 1.	\$ _____			
C. SPARE PARTS INVENTORY ON HAND AS OF JANUARY 1.	\$ _____			
D. 100% FULL COST OF FINISHED GOODS HELD FOR MORE THAN 12 MONTHS AS OF JANUARY 1.	\$ _____			
E. 100% FULL COST OF MERCHANDISE INVENTORY PURCHASED FOR RESALE ON HAND AS OF JANUARY 1.	\$ _____			
INVENTORY ELIGIBLE FOR FREEPORT				
F. 100% FULL COST OF RAW MATERIALS AS OF JANUARY 1.	\$ _____			
G. 100% FULL COST OF GOODS IN PROCESS ON JANUARY 1.	\$ _____			
H. 100% FULL COST OF FINISHED GOODS HELD LESS THAN 12 MONTHS AS OF JANUARY 1.	\$ _____			
I. TOTAL INVENTORY ON JANUARY 1ST. ADD LINES A. THROUGH H. (SAME AS TOTAL FROM SCHEDULE B) (Current market value at your level of trade)	\$ _____			
J. LESS FREEPORT EXEMPTION: (1 AND 2 BELOW ARE FOR MANUFACTURING OR PRODUCTION BUSINESS)				
1. RAW MATERIALS, GOODS IN PROCESS				
$\text{From F and G Above} \times \text{County Exemption \%} = (\text{Exemption Amount})$				
2. FINISHED GOODS OF GA. MANUFACTURER (HELD FOR LESS THAN 12 MO.)				
$\text{From H Above} \times \text{County Exemption \%} = (\text{Exemption Amount})$				
3. FINISHED GOODS DESTINED FOR OUT OF STATE SHIPMENT (FOR WHOLESALE OR DISTRIBUTION BUSINESSES)				
$\text{From Section 6C line E Back Page} \times \text{County Exemption \%} = (\text{Exemption Amount})$				
* NOTE: COUNTY EXEMPTION % WILL BE 20, 40, 60, 80, OR 100 PERCENT.				
K. TOTAL FREEPORT EXEMPTION (ADD 1, 2 AND 3 ABOVE) (ENTER ON PAGE 1 LINE P OF TAX RETURN)	\$ (- _____)			
L. TOTAL TAXABLE INVENTORY AT 100% OF MARKET VALUE AT YOUR LEVEL OF TRADE. (ENTER ON PAGE 1 LINE I OF TAX RETURN)	\$ _____			

EXPLANATION OF WHAT IS EXEMPTED BY FREEPORT

MANUFACTURING OR PRODUCTION BUSINESSES	<p>6A. 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.</p>
WHOLESALE OR DISTRIBUTION BUSINESSES	<p>6B. 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. For purposes of this explanation "Finished Goods" shall mean 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.</p> <p>6C. 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.</p> <p>SUMMARY FOR THIS EXEMPTION: (6C)</p> <p>A. Total finished goods inventory shipments from this county during the last complete calendar year: _____</p> <p>B. Total finished goods inventory shipments from this county during the last complete calendar year to an out-of State destination: _____</p> <p>C. Percentage of out-of State shipments: (B divided by A) _____ %</p> <p>D. Total finished goods inventory on January 1 of this year: (Exclude inventory stored over (12) months) _____</p> <p>E. Estimated out-of-State shipments this year: (multiply C times D) Enter under 5.J.3 front page _____</p>
<p>7. If property is exempt under freeport, it is exempt either as covered by category 6A, 6B, 6C. The same property cannot be exempted under more than one of these three categories.</p>	
<p>8. PHYSICAL LOCATION OF INVENTORY IN THIS COUNTY. (List)</p>	
<p>9. LOCATION OF SUPPORTING BOOKS AND RECORDS PERTAINING TO THIS INVENTORY. (List)</p>	
<p>10. NAME AND TELEPHONE NUMBER OF RESPONSIBLE INDIVIDUAL TO CONTACT REGARDING ANY QUESTIONS PERTAINING TO THIS INVENTORY.</p> <p>NAME _____ PHONE _____</p>	
<p style="text-align: center;">OATH OF PERSON MAKING APPLICATION FOR EXEMPTION:</p> <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 listed as shown, is the true market value there of, 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."</p>	
(Taxpayer Signature) _____	(Title) _____ (Date) _____
(Preparers Signature) _____	(Title) _____ (Date) _____
<p>DISPOSITION OF THE COUNTY BOARD OF TAX ASSESSORS</p> <p style="text-align: center;">-APPROVED- _____ DATE _____</p> <p style="text-align: center;">-DISAPPROVED- _____</p>	

Field # on Return PP213 Application for Freeport

1 COLUMN	TAXYR	FORMAT A4
2 COLUMN	PARID	FORMAT A15
3 COLUMN	DUEDATE	FORMAT A10
4 COLUMN	REALREF	FORMAT A15
N/A COLUMN	TAXDIST	FORMAT A14
5 COLUMN	OWNER1	FORMAT A40
5 COLUMN	OWNER2	FORMAT A40
5 COLUMN	STREET_ADDRESS1	FORMAT A40
5 COLUMN	STREET_ADDRESS2	FORMAT A40
5 COLUMN	CITY	FORMAT A25
5 COLUMN	STATE	FORMAT A2
5 COLUMN	ZIP5	FORMAT A5
5 COLUMN	ZIP4	FORMAT A4
6 COLUMN	PROPADDR	FORMAT A30
	COLUMN SNO	FORMAT A5

EXHIBIT D

**MARINE PERSONAL PROPERTY TAX RETURN FORM
FORM:PT-50M**

EXHIBIT D

Official Tax Matter – Marine Personal Property Tax Return and Schedules

“To Be Printed and Mailed no later than the First Business Day of January Each Year”

Marine Personal Property Tax Return Form: PT-50M

The following specified pages should be completed with the following information as designated below in each numbered section.

- a) **Mailer Page**
 - 1) From:
Fayette County Board of Tax Assessors
140 Stonewall Ave. West St 108
Fayetteville, GA. 30214
 - 2) To:
Owner name and mailing address in **bold**
- b) **Back of Mailer Page – BLANK**
- c) **Page 1 – Marine Personal Property Tax Return**
 - 1) County Name and Return Address:
Fayette County Board of Tax Assessors
140 Stonewall Ave. West St 108
Fayetteville, GA. 30214
 - 2) Tax Year:
2024
 - 3) If assistance needed call:
770-305-5274
 - 4) Account Number
(Six-digit Account Number Ex. B2002-1111)
 - 5) Due Date
(04/01/2024)
 - 6) Taxpayer Name and Address:
(Owner name and mailing address)
 - 7) Personal Property Strata
Boat and Motor Number 1-5:
(Appropriate GA. Registration number should print from page 3) in **bold**
- d) **Page 2 – Instructions**
- e) **Page 3 - Marine Schedule D**
 - 1) County Name and address:
Fayette County Board of Tax Assessors
140 Stonewall Ave. West St 108
Fayetteville, GA. 30214

- 2) Tax Year:
2024
- 3) If assistance needed call:
770-305-5274
- 4) Account Number:
(Six digit Account Number Ex. B2002-1111)
- 5) Due Date
(04/01/2024)
- 6) Taxpayer Name And Address:
(Owner name and mailing address)
- 7) GA. Registration No. Boat #1-2 **(Items 7-13 in bold)**
- 8) MFG. Name
- 9) Model Name or#
- 10) Year Built
- 11) Length
- 12) Hull Material
- 13) Date Purchased
- 14) 24lb Paper

f) **Page 4 – Marine Schedule D**

- 1) GA. Registration No. Boat #3-5 **(Items 1-7 in bold)**
 - 2) MFG. Name
 - 3) Model Name or#
 - 4) Year Built
 - 5) Length
 - 6) Hull Material
 - 7) Date Purchased
 - 8) 24lb Paper
 - 9) **AS PER THE ATTACHED SAMPLE**
-

PT-50M

↓ FROM ↓

FAYETTE COUNTY BOARD OF TAX ASSESSORS
140 STONEWALL AVE W STE 108
FAYETTEVILLE GA 30214

↓ MAIL TO ↓

CULPEPPER DAVID E
778 HIGHWAY 85 CONNECTOR
BROOKS, GA 30205-1800

OFFICIAL TAX MATTER

MARINE PERSONAL PROPERTY TAX RETURN AND SCHEDULES



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
		2015	770-305-5379	B2008-0382
		DUE DATE	OWNERS PHONE NUMBER (LIST)	
		04/01/2015		
COUNTY NAME AND RETURN ADDRESS		TAXPAYER NAME AND ADDRESS		
FAYETTE COUNTY BOARD OF TAX ASSESSORS 140 STONEWALL AVE W STE 108 FAYETTEVILLE GA 30214		CULPEPPER DAVID E 778 HIGHWAY 85 CONNECTOR BROOKS, GA 30205		
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).		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 #: 6069MP				
BOAT AND MOTOR NUMBER 2 GA. REGISTRATION #: 6379XG				
BOAT AND MOTOR NUMBER 3 GA. REGISTRATION #: 0833BD				
BOAT AND MOTOR NUMBER 4 GA. REGISTRATION #: 0833BE				
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 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.

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
2015	770-305-5379	B2008-0382
DUE DATE	OWNERS PHONE NUMBER (LIST)	
04/01/2015		

COUNTY NAME AND RETURN ADDRESS

FAYETTE COUNTY BOARD OF TAX ASSESSORS
140 STONEWALL AVE W STE 108
FAYETTEVILLE GA 30214

TAXPAYER NAME AND ADDRESS

CULPEPPER DAVID E
778 HIGHWAY 85 CONNECTOR
BROOKS, GA 30205

TAX SITUS (WHERE YOU LIVE) CHECK ONE ☐ UNINCORPORATED AREA
☐ 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 ☐ 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 # 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 ☐ RECOIL ☐

PURCHASED: NEW ☐ USED ☐

DATE PURCHASED: 2007

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):

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 ☐
No ☐ 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 ☐ USED ☐ 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: 2008

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.

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 #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):

PT-50M

↓ FROM ↓

↓ MAIL TO ↓

OFFICIAL TAX MATTER

MARINE PERSONAL PROPERTY TAX RETURN AND SCHEDULES



PP211

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 1	IF ASSISTANCE NEEDED CALL	ACCOUNT NUMBER 2
COUNTY NAME AND RETURN ADDRESS		DUE DATE 3	OWNERS PHONE NUMBER (LIST)	
		TAXPAYER NAME AND ADDRESS 4		
<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 5 GA. REGISTRATION #:				
BOAT AND MOTOR NUMBER 2 17 GA. REGISTRATION #:				
BOAT AND MOTOR NUMBER 3 29 GA. REGISTRATION #:				
BOAT AND MOTOR NUMBER 4 41 GA. REGISTRATION #:				
BOAT AND MOTOR NUMBER 5 53 GA. REGISTRATION #:				
FEDERAL DOCUMENTED VESSEL #1 COAST GUARD NUMBER:				
FEDERAL DOCUMENTED VESSEL #2 COAST GUARD NUMBER:				
TOTAL				
<p>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.</p>				
<p align="center">TAXPAYER'S DECLARATION</p> <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> <p>TAXPAYER OR AGENT X _____ TITLE _____ DATE _____</p> <p>OWNERS PHONE NUMBER: (Home) _____ (DayTime) _____</p>				

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 1	IF ASSISTANCE NEEDED CALL	ACCOUNT NUMBER 2
DUE DATE 3	OWNERS PHONE NUMBER (LIST)	

COUNTY NAME AND RETURN ADDRESS

TAXPAYER NAME AND ADDRESS

4

TAX SITUS (WHERE YOU LIVE) CHECK ONE ☐ UNINCORPORATED AREA
☐ 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): 5	MOTOR # 1
MFG. NAME: (MAKE) 6	MFG. NAME: (MAKE) 12
MODEL NAME OR #: 7	MODEL NAME OR #: 13
YEAR BUILT: 8	YEAR BUILT: 14
LENGTH: 9 HULL MATERIAL: 10	HORSEPOWER: 15
DATE PURCHASED: 11	ELECTRIC START <input type="checkbox"/> RECOIL <input type="checkbox"/>
PURCHASED: NEW <input type="checkbox"/> USED <input type="checkbox"/>	DATE PURCHASED: 16
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): 17	MOTOR # 2
MFG. NAME: (MAKE) 18	MFG. NAME: (MAKE) 24
MODEL NAME OR #: 19	MODEL NAME OR #: 25
YEAR BUILT: 20	YEAR BUILT: 26
LENGTH: 21 HULL MATERIAL: 22	HORSEPOWER: 27
DATE PURCHASED: 23	ELECTRIC START <input type="checkbox"/> RECOIL <input type="checkbox"/>
PURCHASED: NEW <input type="checkbox"/> USED <input type="checkbox"/>	DATE PURCHASED: 28
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 ☐
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 #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 ☐ USED ☐ 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): 29

MOTOR #3

MFG. NAME: (MAKE) 30

MFG. NAME: (MAKE) 36

MODEL NAME OR #: 31

MODEL NAME OR #: 37

YEAR BUILT: 32

YEAR BUILT: 38

LENGTH: 33

HULL MATERIAL: 34

HORSEPOWER: 39

DATE PURCHASED: 35

ELECTRIC START ☐RECOIL ☐PURCHASED: NEW ☐USED ☐

DATE PURCHASED: 40

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): 41

MOTOR #4

MFG. NAME: (MAKE) 42

MFG. NAME: (MAKE) 48

MODEL NAME OR #: 43

MODEL NAME OR #: 49

YEAR BUILT: 44

YEAR BUILT: 50

LENGTH: 45

HULL MATERIAL: 46

HORSEPOWER: 51

DATE PURCHASED: 47

ELECTRIC START ☐RECOIL ☐PURCHASED: NEW ☐USED ☐

DATE PURCHASED: 52

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): 53

MOTOR #5

MFG. NAME: (MAKE) 54

MFG. NAME: (MAKE) 60

MODEL NAME OR #: 55

MODEL NAME OR #: 61

YEAR BUILT: 56

YEAR BUILT: 62

LENGTH: 57

HULL MATERIAL: 58

HORSEPOWER: 63

DATE PURCHASED: 59

ELECTRIC START ☐RECOIL ☐PURCHASED: NEW ☐USED ☐

DATE PURCHASED: 64

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): _____

Field # on Return PP211 Marine Return

1 COLUMN	TAXYR	FORMAT A4
2 COLUMN	PARID	FORMAT A15
3 COLUMN	DUEDATE	FORMAT A10
N/A COLUMN	REALREF	FORMAT A15
N/A COLUMN	TAXDIST	FORMAT A14
4 COLUMN	OWNER1	FORMAT A40
4 COLUMN	OWNER2	FORMAT A40
4 COLUMN	STREET_ADDRESS1	FORMAT A40
4 COLUMN	STREET_ADDRESS2	FORMAT A40
4 COLUMN	CITY	FORMAT A25
4 COLUMN	STATE	FORMAT A2
4 COLUMN	ZIP5	FORMAT A5
4 COLUMN	ZIP4	FORMAT A4
N/A COLUMN	PROPADDR	FORMAT A30
5 COLUMN	BOAT1REG	FORMAT A8
6 COLUMN	BOAT1MFG	FORMAT A20
7 COLUMN	BOAT1MODEL	FORMAT A20
8 COLUMN	BOAT1YR	FORMAT A4
9 COLUMN	BOAT1LGFT	FORMAT A4
9 COLUMN	BOAT1LGIN	FORMAT A3
10 COLUMN	BOAT1HULL	FORMAT A15
11 COLUMN	BOAT1PDATE	FORMAT A4
12 COLUMN	BOAT1_MMFG	FORMAT A20
13 COLUMN	BOAT1_MMODEL	FORMAT A20
14 COLUMN	BOAT1_MYR	FORMAT A4
15 COLUMN	BOAT1_MHP	FORMAT A4
16 COLUMN	BOAT1_MPDATE	FORMAT A4
17 COLUMN	BOAT2REG	FORMAT A8
18 COLUMN	BOAT2MFG	FORMAT A20
19 COLUMN	BOAT2MODEL	FORMAT A20
20 COLUMN	BOAT2YR	FORMAT A4
21 COLUMN	BOAT2LGFT	FORMAT A4
21 COLUMN	BOAT2LGIN	FORMAT A3
22 COLUMN	BOAT2HULL	FORMAT A15
23 COLUMN	BOAT2PDATE	FORMAT A4
24 COLUMN	BOAT2_MMFG	FORMAT A20
25 COLUMN	BOAT2_MMODEL	FORMAT A20
26 COLUMN	BOAT2_MYR	FORMAT A4
27 COLUMN	BOAT2_MHP	FORMAT A4
28 COLUMN	BOAT2_MPDATE	FORMAT A4
29 COLUMN	BOAT3REG	FORMAT A8
30 COLUMN	BOAT3MFG	FORMAT A20
31 COLUMN	BOAT3MODEL	FORMAT A20
32 COLUMN	BOAT3YR	FORMAT A4
33 COLUMN	BOAT3LGFT	FORMAT A4
33 COLUMN	BOAT3LGIN	FORMAT A3
34 COLUMN	BOAT3HULL	FORMAT A15
35 COLUMN	BOAT3PDATE	FORMAT A4
36 COLUMN	BOAT3_MMFG	FORMAT A20
37 COLUMN	BOAT3_MMODEL	FORMAT A20
38 COLUMN	BOAT3_MYR	FORMAT A4

39	COLUMN	BOAT3_MHP	FORMAT	A4
40	COLUMN	BOAT3_MPMATE	FORMAT	A4
41	COLUMN	BOAT4REG	FORMAT	A8
42	COLUMN	BOAT4MFG	FORMAT	A20
43	COLUMN	BOAT4MODEL	FORMAT	A20
44	COLUMN	BOAT4YR	FORMAT	A4
45	COLUMN	BOAT4LGFT	FORMAT	A4
45	COLUMN	BOAT4LGIN	FORMAT	A3
46	COLUMN	BOAT4HULL	FORMAT	A15
47	COLUMN	BOAT4PMATE	FORMAT	A4
48	COLUMN	BOAT4_MMFG	FORMAT	A20
49	COLUMN	BOAT4_MMODEL	FORMAT	A20
50	COLUMN	BOAT4_MYR	FORMAT	A4
51	COLUMN	BOAT4_MHP	FORMAT	A4
52	COLUMN	BOAT4_MPMATE	FORMAT	A4
53	COLUMN	BOAT5REG	FORMAT	A8
54	COLUMN	BOAT5MFG	FORMAT	A20
55	COLUMN	BOAT5MODEL	FORMAT	A20
56	COLUMN	BOAT5YR	FORMAT	A4
57	COLUMN	BOAT5LGFT	FORMAT	A4
57	COLUMN	BOAT5LGIN	FORMAT	A3
58	COLUMN	BOAT5HULL	FORMAT	A15
59	COLUMN	BOAT5PMATE	FORMAT	A4
60	COLUMN	BOAT5_MMFG	FORMAT	A20
61	COLUMN	BOAT5_MMODEL	FORMAT	A20
62	COLUMN	BOAT5_MYR	FORMAT	A4
63	COLUMN	BOAT5_MHP	FORMAT	A4
64	COLUMN	BOAT5_MPMATE	FORMAT	A4
	COLUMN	SNO	FORMAT	A5

EXHIBIT E

**AIRCRAFT PERSONAL PROPERTY TAX RETURN
FORM:PT-50A**

EXHIBIT E

Official Tax Matter – Aircraft Personal Property Tax Return and Schedules

“To Be Printed and Mailed no later than the First Business Day of January Each Year”

Aircraft Personal Property Tax Return – Form: PT-50A

The following specified pages should be completed with the following information as designated below in each numbered section.

- a) **Mailer Page**
 - 1) From:
Fayette County Board of Tax Assessors
140 Stonewall Ave. West St 108
Fayetteville, GA. 30214
 - 2) To:
Owner name and mailing address in **bold**
- b) **Back of Mailer Page – BLANK**
- c) **Page 1 – Aircraft Personal Property Tax Return**
 - 1) County Name and Return Address:
Fayette County Board of Tax Assessors
140 Stonewall Ave. West St 108
Fayetteville, GA. 30214
 - 2) Tax Year:
2024
 - 3) If assistance needed call:
770-305-5274
 - 4) Account Number:
(Six-digit Account Number Ex. A2002-1111)
 - 5) Due Date
(04/01/2024)
 - 6) Taxpayer Name and Address:
(Owner name and mailing address)
 - 7) Personal Property Strata
Aircraft Number 1-5:
(Appropriate N# should print from page (3) in **bold**)

d) Page 2 – Instructions

e) Page 3 – Aircraft Schedule E

- 1) County Name and address:
Fayette County Board of Tax Assessors
140 Stonewall Ave. West St 108
Fayetteville, GA. 30214
- 2) Tax Year:
2024
- 3) If assistance needed call:
770-305-5274
- 4) Account Number
(Six-digit Account Number Ex. A2002-1111)
- 5) Due Date
(04/01/2024)
- 6) Taxpayer Name and Address
(Owner name and mailing address)
- 7) Registration “N” # Aircraft 1-2 **(Items 7-12 in bold)**
- 8) MFG. Name
- 9) Model Name or #
- 10) Year Built
- 11) Serial Number
- 12) Date Purchased
- 13) 24lb Paper

f) Page 4 – Aircraft Schedule E

- 1) Registration “N” # Aircraft 3-5 **(Items 1-7 in bold)**
- 2) MFG. Name
- 3) Model Name or #
- 4) Year Built
- 5) Serial Number
- 6) Date Purchased
- 7) 24lb Paper
- 8) **AS PER THE ATTACHED SAMPLE**

❖ **THE FORMS SHALL BE PRINTED EXACTLY LIKE THE SAMPLES PROVIDED, THIS INCLUDES: COLORS, GRIDLINES, STATE OF GEORGIA EMBLEM, TYPE OF FORM, ETC.**

❖ **PERSONAL PROPERTY TAX RETURNS SHOULD BE PRINTED FRONT AND BACK (RED AND BLACK INK). WITH THE EXCEPTION OF THE MAILER PAGE FOR THE AIRCRAFT, FREEPORT APPLICATION AND MARINE RETURN FORMS. THE MAILER PAGE FOR THESE FORMS SHOULD BE PRINTED AS A SINGLE PIECE.**

❖ **INCLUDE IN PRICING THE COST TO PROVIDE THE TAX ASSESSOR’S OFFICE WITH A NATIONAL CHANGE OF ADDRESS (NCOA) REPORT 2 TO 3 MONTHS PRIOR TO 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.

- ❖ IT IS PREFERRED TO BREAK OUT POSTAGE COSTS INTO A SEPARATE LINE ITEM.
- ❖ ALL REAL PROPERTY FILES WILL BE SENT OVER AT THE SAME TIME.
- ❖ ALL PERSONAL PROPERTY FILES WILL BE SENT OVER AT THE SAME TIME.
- ❖ COMBINING OWNERS WITH MULTIPLE PROPERTIES IS ACCEPTABLE.
- ❖ ADDING BAR CODES TO ADDRESSES IS ACCEPTABLE
- ❖ YOU SHALL NOT REDESIGN, MOVE DATA TO CLEAR THE CLEAR ZONE OR SHRINK THE SIZE OF THE DATA TO ACCOMMODATE THE CLEAR ZONE.
- ❖ #10 ENVELOPES SHALL BE USED FOR ASSESSMENT NOTICES (SEE EXHIBIT F), **6 X 9 WINDOW ENVELOPES SHALL BE USED FOR ALL PERSONAL PROPERTY RETURN FORMS. ENVELOPE SIZES MAY NOT BE CHANGED.**
- ❖ DOUBLE WINDOW ENVELOPES MAY BE USED. HOWEVER, THE PHRASE “**OFFICIAL TAX MATTER**” SHALL BE PRINTED ON THE FRONT OF THE ENVELOPES.
- ❖ NO RETURN ENVELOPES SHALL BE INCLUDED WITH THE ASSESSMENT NOTICES AND PERSONAL PROPERTY RETURN FORMS.
- ❖ ONLY THE PERSONAL PROPERTY RETURN FORMS CAN BE PROVIDED ELECTRONICALLY (FLAT FILE) TO THE SUCCESSFUL BIDDER. NO ELECTRONIC FORMATS ARE AVAILABLE FOR THE ASSESMENT NOTICES (.PDF ONLY).
- ❖ DATES FOR TEST FILES SHALL BE COORDINATED BETWEEN THE SUCCESSFUL BIDDER AND FAYETTE COUNTY.
- ❖ LIVE PERSONAL PROPERTY DATA FOR TAX RETURNS AND FREEPORT APPLICATIONS WILL BE SUBMITTED TO THE SUCCESSFUL BIDDER ELECTRONICALLY IN ‘FLAT FILES’ (aka, Delimited Text files) VIA CD OR FTP UPLOAD. ASSESSMENT NOTICE DATA WILL BE SUBMITTED TO THE SUCCESSFUL BIDDER ELECTRONICALLY IN ‘PDF DOCUMENT’ VIA CD OR FTP UPLOAD.
- ❖ THE SUCCESSFUL BIDDER WILL SUPPLY ELECTRONIC COPIES OF FINAL PRINTED PERSONAL PROPERTY RETURN PROOFS AT TIME OF MAILING.
- ❖ A SAMPLE OF EACH FORM SHALL BE SUBMITTED WITH YOUR QUOTE.
- ❖ INCLUDE WITH YOUR QUOTE A LIST OF THREE (3) JOBS THAT YOUR COMPANY HAS DONE THAT IS OF THE SAME OR SIMILAR NATURE TO THE WORK DESCRIBED HEREIN. FOR EACH JOB LISTED INCLUDE A BRIEF DESCRIPTION OF THE WORK, A CONTACT PERSON, MAILING ADDRESS, PHONE NUMBER AND THE DATE JOB WAS COMPLETED.

- ❖ THERE IS A MINIMAL TURN AROUND TIME FROM RECEIPT OF FILES AND DATE OF PRINTING AND MAILING OF USUALLY NO LESS THAN ONE WEEK AND NO MORE THAN **7 TO 10 WORKING DAYS**. TIME PARAMETERS INCLUDE SET UP AND THE REVIEW OF PROOFS.
- ❖ CONTRACTOR SHALL PROVIDE A DIGITAL COPY OF ALL ASSESSEMNT NOTICES (REAL AND PERSONAL) AS MAILED.
- ❖ CONTRACTOR SHALL PROVIDE A DIGITAL COPY OF ALL PERSONAL PROPERTY RETURNS AND FREEPORT APPLICATIONS AS MAILED.

PT - 50A

↓ FROM ↓

FAYETTE COUNTY BOARD OF TAX ASSESSORS
140 STONEWALL AVE W STE 108
FAYETTEVILLE GA 30214

↓ MAIL TO ↓

PAYNE FRED
150 RED FOX RUN
FAYETTEVILLE, GA 30215-5215

OFFICIAL TAX MATTER

AIRCRAFT PERSONAL PROPERTY TAX RETURN AND SCHEDULES



AIRCRAFT 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
		2015	770-305-5379	A1984-7450
		DUE DATE	OWNERS PHONE NUMBER (LIST)	
		04/01/2015		
COUNTY NAME AND RETURN ADDRESS		TAXPAYER NAME AND ADDRESS		
FAYETTE COUNTY BOARD OF TAX ASSESSORS 140 STONEWALL AVE W STE 108 FAYETTEVILLE GA 30214		PAYNE FRED 150 RED FOX RUN FAYETTEVILLE, GA 30215		
<p>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:		
		CITY, STATE, ZIP:		
PERSONAL PROPERTY STRATA		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.		
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 #: 18587				
AIRCRAFT NUMBER 2 REGISTRATION N #: 26450				
AIRCRAFT NUMBER 3 REGISTRATION N #: 8006Y				
AIRCRAFT NUMBER 4 REGISTRATION N #: 9532D				
AIRCRAFT NUMBER 5 REGISTRATION N #: 95779				
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				
<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 _____ 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

2015

IF ASSISTANCE NEEDED CALL

770-305-5379

ACCOUNT NUMBER

A1984-7450

DUE DATE

04/01/2015

OWNERS PHONE NUMBER (LIST)

COUNTY NAME AND RETURN ADDRESS

FAYETTE COUNTY BOARD OF TAX ASSESSORS
140 STONEWALL AVE W STE 108
FAYETTEVILLE GA 30214

TAXPAYER NAME AND ADDRESS

PAYNE FRED
150 RED FOX RUN
FAYETTEVILLE, GA 30215

TAX SITUS (WHERE YOU LIVE) CHECK ONE ☐ UNINCORPORATED AREA☐ CITY OF (LIST)**AIRCRAFT # 1**

AIRPORT WHERE AIRCRAFT PRIMARY HOME BASED - CITY _____ COUNTY _____ STATE _____

REGISTRATION "N" #: **221B**

AVIONICS AND EXTRA EQUIPMENT

MFG. NAME: (MAKE) **CESSNA**MODEL NAME OR #: **172**YEAR BUILT: **1984**SERIAL NUMBER: **17222222**DATE PURCHASED **1984**PURCHASED: NEW ☐ USED ☐

COST: _____

HOURS BETWEEN OVERHAULS (TBO): _____

HOURS SINCE LAST OVERHAUL: _____

LAST OVERHAUL: MAJOR ☐ TOP ☐

TOTAL HOURS ON AIRFRAME AS OF JAN. 1: _____

NOTE: Please submit a copy of your log book to substantiate T.B.O.
and airframe hours.**AIRCRAFT # 2**

AIRPORT WHERE AIRCRAFT PRIMARY HOME BASED - CITY _____ COUNTY _____ STATE _____

REGISTRATION "N" #: **221B**

AVIONICS AND EXTRA EQUIPMENT

MFG. NAME: (MAKE) **CESSNA**MODEL NAME OR #: **172**YEAR BUILT: **1984**SERIAL NUMBER: **17222222**DATE PURCHASED **1984**PURCHASED: NEW ☐ USED ☐

COST: _____

HOURS BETWEEN OVERHAULS (TBO): _____

HOURS SINCE LAST OVERHAUL: _____

LAST OVERHAUL: MAJOR ☐ TOP ☐

TOTAL HOURS ON AIRFRAME AS OF JAN. 1: _____

NOTE: Please submit a copy of your log book to substantiate T.B.O.
and airframe hours.

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: _____

AIRCRAFT # 3	
AIRPORT WHERE AIRCRAFT PRIMARY HOME BASED - CITY _____	COUNTY _____ STATE _____
REGISTRATION "N" #: [REDACTED]	AVIONICS AND EXTRA EQUIPMENT
MFG. NAME: (MAKE) [REDACTED]	
MODEL NAME OR #: [REDACTED]	
YEAR BUILT: [REDACTED]	
SERIAL NUMBER: [REDACTED]	
DATE PURCHASED [REDACTED]	
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" #: [REDACTED]	AVIONICS AND EXTRA EQUIPMENT
MFG. NAME: (MAKE) [REDACTED]	
MODEL NAME OR #: [REDACTED]	
YEAR BUILT: [REDACTED]	
SERIAL NUMBER: [REDACTED]	
DATE PURCHASED [REDACTED]	
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" #: [REDACTED]	AVIONICS AND EXTRA EQUIPMENT
MFG. NAME: (MAKE) [REDACTED]	
MODEL NAME OR #: [REDACTED]	
YEAR BUILT: [REDACTED]	
SERIAL NUMBER: [REDACTED]	
DATE PURCHASED [REDACTED]	
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 <input type="checkbox"/> No <input checked="" 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: _____
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.	DATE SOLD: _____ SALE PRICE: _____ DESCRIPTION _____
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: 	

PP212

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 1	IF ASSISTANCE NEEDED CALL	ACCOUNT NUMBER 2
	DUE DATE 3	OWNERS PHONE NUMBER (LIST)	
COUNTY NAME AND RETURN ADDRESS	TAXPAYER NAME AND ADDRESS		
	4		
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).	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	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.		
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 #: 5			
AIRCRAFT NUMBER 2 REGISTRATION N #: 11			
AIRCRAFT NUMBER 3 REGISTRATION N #: 17			
AIRCRAFT NUMBER 4 REGISTRATION N #: 23			
AIRCRAFT NUMBER 5 REGISTRATION N #: 29			
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

1

2

DUE DATE

OWNERS PHONE NUMBER (LIST)

3

COUNTY NAME AND RETURN ADDRESS

TAXPAYER NAME AND ADDRESS

4

TAX SITUS (WHERE YOU LIVE) CHECK ONE ☐ UNINCORPORATED AREA☐ CITY OF (LIST)**AIRCRAFT # 1**

AIRPORT WHERE AIRCRAFT PRIMARY HOME BASED - CITY _____ COUNTY _____ STATE _____

REGISTRATION "N" #: 5

AVIONICS AND EXTRA EQUIPMENT

MFG. NAME: (MAKE) 6

MODEL NAME OR #: 7

YEAR BUILT: 8

SERIAL NUMBER: 9

DATE PURCHASED 10

PURCHASED: NEW ☐ USED ☐

COST:

HOURS BETWEEN OVERHAULS (TBO):

HOURS SINCE LAST OVERHAUL:

LAST OVERHAUL: MAJOR ☐ TOP ☐

TOTAL HOURS ON AIRFRAME AS OF JAN. 1:

NOTE: Please submit a copy of your log book to substantiate T.B.O.
and airframe hours.**AIRCRAFT # 2**

AIRPORT WHERE AIRCRAFT PRIMARY HOME BASED - CITY _____ COUNTY _____ STATE _____

REGISTRATION "N" #: 11

AVIONICS AND EXTRA EQUIPMENT

MFG. NAME: (MAKE) 12

MODEL NAME OR #: 13

YEAR BUILT: 14

SERIAL NUMBER: 15

DATE PURCHASED 16

PURCHASED: NEW ☐ USED ☐

COST:

HOURS BETWEEN OVERHAULS (TBO):

HOURS SINCE LAST OVERHAUL:

LAST OVERHAUL: MAJOR ☐ TOP ☐

TOTAL HOURS ON AIRFRAME AS OF JAN. 1:

NOTE: Please submit a copy of your log book to substantiate T.B.O.
and airframe hours.

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)

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.

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:

Field # on Return	PP212	Aircraft Return		
1	COLUMN	TAXYR	FORMAT	A4
2	COLUMN	PARID	FORMAT	A15
3	COLUMN	DUE DATE	FORMAT	A10
N/A	COLUMN	REALREF	FORMAT	A15
N/A	COLUMN	TAXDIST	FORMAT	A14
4	COLUMN	OWNER1	FORMAT	A40
4	COLUMN	OWNER2	FORMAT	A40
4	COLUMN	STREET_ADDRESS1	FORMAT	A40
4	COLUMN	STREET_ADDRESS2	FORMAT	A40
4	COLUMN	CITY	FORMAT	A25
4	COLUMN	STATE	FORMAT	A2
4	COLUMN	ZIP5	FORMAT	A5
4	COLUMN	ZIP4	FORMAT	A4
N/A	COLUMN	PROPADDR	FORMAT	A30
5	COLUMN	PLANE1REG	FORMAT	A8
6	COLUMN	PLANE1MFG	FORMAT	A20
7	COLUMN	PLANE1MODEL	FORMAT	A20
8	COLUMN	PLANE1YR	FORMAT	A4
9	COLUMN	PLANE1SERIAL	FORMAT	A20
10	COLUMN	PLANE1PDATE	FORMAT	A4
11	COLUMN	PLANE2REG	FORMAT	A8
12	COLUMN	PLANE2MFG	FORMAT	A20
13	COLUMN	PLANE2MODEL	FORMAT	A20
14	COLUMN	PLANE2YR	FORMAT	A4
15	COLUMN	PLANE2SERIAL	FORMAT	A20
16	COLUMN	PLANE2PDATE	FORMAT	A4
17	COLUMN	PLANE3REG	FORMAT	A8
18	COLUMN	PLANE3MFG	FORMAT	A20
19	COLUMN	PLANE3MODEL	FORMAT	A20
20	COLUMN	PLANE3YR	FORMAT	A4
21	COLUMN	PLANE3SERIAL	FORMAT	A20
22	COLUMN	PLANE3PDATE	FORMAT	A4
23	COLUMN	PLANE4REG	FORMAT	A8
24	COLUMN	PLANE4MFG	FORMAT	A20
25	COLUMN	PLANE4MODEL	FORMAT	A20
26	COLUMN	PLANE4YR	FORMAT	A4
27	COLUMN	PLANE4SERIAL	FORMAT	A20
28	COLUMN	PLANE4PDATE	FORMAT	A4
29	COLUMN	PLANE5REG	FORMAT	A8
30	COLUMN	PLANE5MFG	FORMAT	A20
31	COLUMN	PLANE5MODEL	FORMAT	A20
32	COLUMN	PLANE5YR	FORMAT	A4
33	COLUMN	PLANE5SERIAL	FORMAT	A20
34	COLUMN	PLANE5PDATE	FORMAT	A4
	COLUMN	SNO	FORMAT	A5

EXHIBIT F

SAMPLE ENVELOPE

EXHIBIT F

Fayette County Board of Assessors
140 Stonewall Ave West, Suite 108
Fayetteville, GA 30214

Presorted First Class
U.S. Postage
PAID
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