



**Purchasing Department**

140 Stonewall Avenue West, Ste 204  
Fayetteville, GA 30214  
Phone: 770-305-5420  
[www.fayettecountyga.gov](http://www.fayettecountyga.gov)

October 17, 2022

**Subject: Request for Quotes #2169-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, November 10, 2022.** Please provide your quote and other information via email to Ted Crumbley, Buyer & Contract Coordinator, at [tcrumbley@fayettecountyga.gov](mailto: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, November 2, 2022.

Sincerely,

Ted L. Burgess  
Director of Purchasing

TLB/tc

## GENERAL TERMS AND CONDITIONS

### RFQ #2169-A: ANNUAL CONTRACT FOR PRINTING AND MAILING OF TAX ASSESSMENT NOTICES

1. **Definitions:** The term “contractor” as used herein and elsewhere in these specifications shall be used synonymously with the term “successful responder.” The term “county” shall mean 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 quote and the responder’s quote. The binding offer includes compliance with all terms, conditions, special conditions, specifications, and requirements stated in the request for quote, except to the extent that a responder takes written exception to such provisions. 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 quote may result in rejection of the quote.
3. **Binding Offer:** Each quote shall constitute a firm offer that is binding for ninety (90) days from the received by date, unless the responder takes exception to this provision in writing.
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 quote, 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 quote. 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. **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.
9. **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.



10. **Responder Substitutions:** Responders offering substitutions or deviations from specifications stated in the RFQ, 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 quote, 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 quote, and is in all respects fair and without collusion or fraud.
12. **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.
13. **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.

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 on the date of a Notice to Proceed, and continue for a period through June 30, 2023. 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 quote 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. **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.
24. **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.
25. **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.
26. **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.
27. **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 #2169-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 \_\_\_\_\_

Sample of each form \_\_\_\_\_

Signed Addenda, if Any \_\_\_\_\_

**COMPANY NAME:** \_\_\_\_\_

**COMPANY INFORMATION**

**RFQ #2169-A: ANNUAL CONTRACT FOR PRINTING AND MAILING OF TAX ASSESSMENT NOTICES**

**A. COMPANY**

Company Name: \_\_\_\_\_

Physical Address: \_\_\_\_\_

\_\_\_\_\_

Mailing Address (if different): \_\_\_\_\_

\_\_\_\_\_

Website (if applicable): \_\_\_\_\_

**B. AUTHORIZED REPRESENTATIVE**

Signature: \_\_\_\_\_

Printed or Typed Name: \_\_\_\_\_

Title: \_\_\_\_\_

E-mail Address: \_\_\_\_\_

Phone Number: \_\_\_\_\_

**C. PROJECT CONTACT PERSON**

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Phone Number: \_\_\_\_\_

E-mail Address: \_\_\_\_\_

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

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

#2169-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 #2169-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	46,000 EACH	\$	\$
ASSESSMENT NOTICE (CONSERVATION) PT306	700 EACH	\$	\$
ASSESSMENT NOTICE (PERSONAL PROPERTY) PT-306	2,000 EACH	\$	\$
PROPERTY TAX (FORM PT-50P)	5,100 EACH	\$	\$
PROPERTY TAX (FORM PT-50M)	500 EACH	\$	\$
PROPERTY TAX (FORM PT-50A)	300 EACH	\$	\$
FREEPORT EXEMPTION (FORM PT-50PF)	100 EACH	\$	\$
NATIONAL CHANGE OF ADDRESS (NCOA) REPORT	1 EACH	\$	\$

<b>TOTAL (NOT INCLUDING POSTAGE)</b>	\$
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<b>ESTIMATED POSTAGE</b>	\$
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<b>NOT-TO-EXCEED TOTAL INCLUDING POSTAGE COSTS</b>	\$
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<b>MAXIMUM ANNUAL UNIT PRICE EXCALATION RATE FOR RENEWAL. (INCREASE PERCENTAGE TO TOTAL INCLUDING POSTAGE). DEFINED IN TERMS AND CONDITIONS 9 &amp; 16.</b>	_____ %
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STATE # DAYS TO COMPLETE PERSONAL PROPERTY RETURNS \_\_\_\_\_ DAYS

STATE # DAYS TO COMPLETE ASSESSMENT NOTICES \_\_\_\_\_ DAYS

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

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

COMPANY NAME \_\_\_\_\_

## EXCEPTIONS TO SPECIFICATIONS

**RFQ #2169-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.

This image shows a blank sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

**COMPANY NAME** \_\_\_\_\_

## REFERENCES

### **RFQ #2169-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 \_\_\_\_\_ Date Job was Completed \_\_\_\_\_

Scope of Work \_\_\_\_\_

#### **REFERENCE TWO**

Government/Company Name \_\_\_\_\_

City \_\_\_\_\_

Contact Person and Title \_\_\_\_\_

Email Address, if known \_\_\_\_\_

Phone \_\_\_\_\_ Date Job was Completed \_\_\_\_\_

Scope of Work \_\_\_\_\_

#### **REFERENCE THREE**

Government/Company Name \_\_\_\_\_

City \_\_\_\_\_

Contact Person and Title \_\_\_\_\_

Email Address, if known \_\_\_\_\_

Phone \_\_\_\_\_ Date Job was Completed \_\_\_\_\_

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**
  - 201b 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\*\*\*\*\*AUTOS-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](http://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>

B

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 NBHD - 07R27039				
Property Address	105 PUTMANS HEAD				
	Taxpayer Returned Value	Previous Year Fair Market Value	Current Year Fair Market Value	Current Year Other Value	
100% <u>Appraised</u> Value		389,800	465,700		
40% <u>Assessed</u> 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
<b>Total County Tax</b>					<b>3,733.57</b>
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
<b>Total Estimated Tax</b>					<b>4,859.26</b>





**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:  
2023
  - 3) If assistance needed call:  
770-305-5271
  - 4) Account Number:  
(Six digit Account Number Ex. P2002-1111)
  - 5) Due Date  
(04/01/2023)
  - 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:  
2023
- 3) If assistance needed call:  
770-305-5271
- 4) Account Number  
(Six-digit Account Number Ex. P2002-1111)
- 5) Due Date  
(04/01/2023)
- 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**

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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.



<b>BUSINESS PERSONAL PROPERTY TAX RETURN</b> 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	770-305-5271	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: 10px;">LINE ↓</div> <div> <b>PERSONAL PROPERTY STRATA</b> </div> </div>		CITY, STATE, ZIP:		
		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
		<b>F. Furniture/Fixtures/Machinery/Equipment</b> — 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.		
		<b>I. Inventory</b> — 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.		
<b>P. Freeport Inventory</b> — Includes inventory receiving exemption Under O.C.G.A. § 48-5-48.2				
<b>Z. Other Personal</b> — Includes all personal property not otherwise defined above.				
<b>TOTALS</b>				
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.				
<b>TAXPAYER'S DECLARATION</b>				
"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.



<b>BUSINESS PERSONAL PROPERTY SCHEDULE A</b> (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
<b>GROUP 1: TYPICAL ECONOMIC LIFE OF 5-7 YEARS (EXAMPLES ON INSTRUCTION SHEET) A.C.R.S./ M.A.C.R.S. NOT ACCEPTABLE</b>											
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											
<b>GROUP 2: TYPICAL ECONOMIC LIFE OF 8-12 YEARS (EXAMPLES ON INSTRUCTION SHEET) A.C.R.S./ M.A.C.R.S. NOT ACCEPTABLE</b>											
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											
<b>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</b>											
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											
<b>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</b>											
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	X	MARKET VALUE FACTOR	=	INDICATED VALUE	OFFICE USE ONLY
				X	.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
10	COLUMN	F3DEPR2	FORMAT	A3
7108	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

<b>BUSINESS PERSONAL PROPERTY TAX RETURN</b> 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
		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			
		7			
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			
		8			
		IF MAILING ADDRESS OR NAME IS INCORRECT, PLEASE CORRECT IN THE SPACE PROVIDED BELOW.			
		NAME:			
		ADDRESS:			
		CITY, STATE, ZIP:			
LINE ↓	PERSONAL PROPERTY STRATA		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.					
<b>TAXPAYER'S DECLARATION</b> "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.



<b>BUSINESS PERSONAL PROPERTY SCHEDULE A</b> (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			
				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  7							
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  8							
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
<b>GROUP 1: TYPICAL ECONOMIC LIFE OF 5-7 YEARS (EXAMPLES ON INSTRUCTION SHEET) A.C.R.S. / M.A.C.R.S. NOT ACCEPTABLE</b>											
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										
<b>GROUP 2: TYPICAL ECONOMIC LIFE OF 8-12 YEARS (EXAMPLES ON INSTRUCTION SHEET) A.C.R.S. / M.A.C.R.S. NOT ACCEPTABLE</b>											
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										
<b>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</b>											
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										
<b>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</b>											
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: 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



**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:

2023

3) If assistance needed call:

770-305-5370

4) Account Number:

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

5) Due Date

(04/01/2023)

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**

---



✚ FROM ✚

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

✚ MAIL TO ✚

1\*\*\*G49\*\*0.699\*\*1/4\*\*\*\*\*SGLP  
READY MIX USA LLC 5310  
BLOCK USA GEORGIA DIVISION  
ATTN PROPERTY TAX DEPT  
1501 BELVEDERE RD  
WEST PALM BEACH FL 33406-1501

## OFFICIAL TAX MATTER

APPLICATION FOR FREEPORT EXEMPTION INVENTORY



<b>PT50PF</b> Rev 12/4/17	<b>APPLICATION FOR FREEPORT INVENTORY EXEMPTION</b> See O.C.G.A. 48-5-48.1, 48-5-48.2, 48-5-48.5, and 48-5-48.6 RETURN COMPLETED FORM TO ADDRESS LISTED BELOW	TAX YEAR 2022	IF ASSISTANCE NEEDED CALL 770-305-5274	ACCOUNT NUMBER P2006-0532
		<b>DUE DATE</b> 04/01/2022	MAP AND PARCEL I.D. NO.	NAICS NO. <b>FREE</b>
COUNTY NAME AND RETURN ADDRESS <b>FAYETTE COUNTY BOARD OF TAX ASSESSORS 140 STONEWALL AVE WEST STE 108 FAYETTEVILLE, GA 30214</b>		TAXPAYER NAME AND ADDRESS <b>READY MIX USA LLC 5310 BLOCK USA GEORGIA DIVISION ATTN PROPERTY TAX DEPT 1501 BELVEDERE RD WEST PALM BEACH FL 33406</b>		
The last day for filing this application to receive full exemption is shown in the DUE DATE box above.  If filing after the DUE DATE, a reduced exemption amount may be applicable as follows: if filed April 2- April 30 (66.67% of the full exemption), if filed May 1- May 31 (58.33%), if filed on June 1 (50%). Failure to file by June 1 shall constitute a waiver of the entire exemption for the year (0.0%)		BUSINESS PHYSICAL LOCATION 115 MALLORY CT 30290  IF NAME OR MAILING ADDRESS IS INCORRECT, PROVIDE CORRECT DATA NAME: ADDRESS: CITY, STATE, ZIP:		
1. Describe the type of business:				
2. Inventory values must be reported at 100% full cost at level of trade which includes freight, burden, overhead, and other charges as of January 1 of taxable year				
3. List the method of inventory valuation used: List the method of inventory cost identification:				
<b>4. SUMMATION OF INVENTORY</b>				
a. Total value of 'All Inventory' held on January 1 of taxable year				\$
b. Total value of all inventory held as 'Stock in Trade of a Retailer' as of January 1 of taxable year				\$
<b>5. FREEPORT LEVEL '1' (NOTE: Not all counties offer Level 1 Freeport – check with county for appropriate exemption % for each category)</b>				
a. "Finished Goods" held longer than 12 months				\$
b. Packaging materials (boxes, cartons, cases, fillers, labels, liners, pallets, plastic trays, shrink wrap, tape, etc.)				\$
c. Other expensed supplies (i.e. gasoline, medical supplies, office supplies, production supplies, safety gear, uniforms, etc.)				\$
d. Spare parts inventory				\$
e. Enter the 'FULL COST' for each category below and enter the combined 'FULL COST' for all categories here: →				\$
<b>Category 1 – Raw materials and Goods in Process of a MANUFACTURER</b>				
<div style="display: flex; justify-content: space-between;"> <div>             'FULL COST' Category 1           </div> <div>             X* Exemption %           </div> <div>=</div> <div>             'EXEMPTION AMOUNT'           </div> </div>				
<b>Category 2 – "Finished Goods" manufactured in Georgia held by original MANUFACTURER less than 12 months</b>				
<div style="display: flex; justify-content: space-between;"> <div>             'FULL COST' Category 2           </div> <div>             X* Exemption %           </div> <div>=</div> <div>             'EXEMPTION AMOUNT'           </div> </div>				
<b>Line 5e - Category 3 – "Finished Goods" of DISTRIBUTOR held less than 12 months destined for out-of-state shipment</b>				
<div style="display: flex; justify-content: space-between;"> <div>             'FULL COST' from Page 2, Line 8(e)           </div> <div>             X* Exemption %           </div> <div>=</div> <div>             'EXEMPTION AMOUNT'           </div> </div>				
<b>Category 4 – "Stock in Trade of a FULLFILLMENT CENTER" held less than 12 months</b>				
<div style="display: flex; justify-content: space-between;"> <div>             'FULL COST' Category 4           </div> <div>             X* Exemption %           </div> <div>=</div> <div> <b>NOT OFFERED</b> 'EXEMPTION AMOUNT'           </div> </div>				
f. Apply the appropriate Level 1 exemption percentages above and enter the combined 'EXEMPTION AMOUNT' on this line.				\$
This represents the total Freeport Level '1' Exemption amount.				
<b>6. FREEPORT LEVEL '2' (NOTE: Not all counties offer Level 2 Freeport – check with county for appropriate exemption %)</b>				
a. Enter total cost of all merchandise held as inventory from Line '4a' excluding amounts entered on Lines '5b', '5c', '5d', and '5e'				\$ NOT OFFERED
b. Multiply Line '6a' by 'appropriate exemption %' for Level 2 Freeport and enter amount on this line.				\$ NOT OFFERED
This represents the total applicable Freeport Level '2' Exemption amount.				
<b>7. ATTACH AND FILE THIS FORM WITH PT50P-TAXPAYER RETURN</b>				
a. Total Freeport '1' & '2' Exemption (add Lines '5f' and '6b' and enter amount here and on PT50P, Page 1, Line 'P')				\$
b. Total Taxable Inventory (Subtract Line '7a' from Line '4a and enter amount here and on PT50P, Page 1, Line 'I')				\$





<b>8. EXPLANATION OF WHAT IS EXEMPTED BY FREEPORT</b>		
<b>FREEPORT LEVEL 1 - MANUFACTURING OR PRODUCTION BUSINESS</b> (see O.C.G.A. 48-5-48.1 and 48-5-48.2)		
<p><b>CATEGORY 1.</b> 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><b>CATEGORY 2.</b> 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.</p>		
<b>FREEPORT LEVEL 1 - WHOLESALE OR DISTRIBUTION BUSINESS</b> (see O.C.G.A. 48-5-48.1 and 48-5-48.2)		
<p><b>CATEGORY 3.</b> 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>		
<b>CALCULATE INVENTORY QUALIFIED FOR FREEPORT LEVEL 1 - CATEGORY 3:</b>		
(a) Total "Finished Goods" inventory shipments from this county during the last complete calendar year:		(a) \$
(b) Total "Finished Goods" inventory shipments from this county during the last complete calendar year to an out-of-State destination:		(b) \$
(c) Percentage of Out-of-State shipments: ('b' divided by 'a')		(c) %
(d) Total "Finished Goods" inventory on January 1 of this year: (Exclude inventory stored over (12) months)		(d) \$
(e) Estimated out-of-State shipments this year: (multiply 'c' times 'd') Enter on Page 1, line 5e-Category 3		(e) \$
<b>FREEPORT LEVEL 1 - FULFILLMENT CENTER</b> (see O.C.G.A. 48-5-48.1 and 48-5-48.2)		
<p><b>CATEGORY 4.</b> "Stock in Trade of a Fulfillment Center" meaning goods, wares, and merchandise held by one in the business of making sales of such goods when such goods are held or stored at a fulfillment center and held less than 12 months and which is made available to <b>REMOTE</b> purchasers who purchase by electronic, internet, telephonic, or other <b>REMOTE</b> means, and where such stock will be <b>SHIPPED</b> from the center to a location other than the fulfillment center.</p>		
<p><b>For the purpose of Freeport Level 1:</b>  <u>"Finished Goods"</u> means goods, wares, and merchandise of every character and kind but shall not include unrecovered, unextracted, or unsevered natural resources or raw materials or goods in the process of manufacture or production or the Stock-in Trade of a Retailer. <u>"Stock in Trade of a Retailer"</u> means finished goods held by one in the business of making sales of such goods at retail in this state, within the meaning of Chapter 8 of Title 48, when such goods are held or stored at a business location from which such retail sales are regularly made. Goods stored in a warehouse, dock, or wharf, including a warehouse or distribution center which is part of or adjoins a place of business from which retail sales are regularly made, shall not be considered stock in trade of a retailer to the extent that the taxpayer can establish, through a historical sales or shipment analysis, either of which utilizes information from the preceding calendar year, or other reasonable, documented method, the portion or percentage of such goods which is reasonably anticipated to be shipped outside this state for <u>resale</u> purposes. <u>"Stock in Trade of a Fulfillment Center"</u> means goods, wares, and merchandise held by one in the business of making sales of such goods when such goods are held or stored at a fulfillment center.</p>		
<b>FREEPORT LEVEL 2</b> (see O.C.G.A. 48-5-48.5 and 48-5-48.6)		
<p><b>FREEPORT LEVEL 2.</b> Inventory of finished goods held by one in the business of making sales of such goods in this state and which includes goods, wares, and merchandise of every character and kind constituting a business' inventory that would not otherwise qualify for a Level 1 freeport exemption</p>		
<b>9. SUPPORTING INFORMATION:</b> a. Physical location of inventory in this county. (List)		
b. Does the taxpayer have written reports to support this Freeport exemption? NO ( ) Yes ( ) Provide the location of such books and records.		
c. Provide NAME and CONTACT information for person responsible for answering questions pertaining to this inventory.		
<p><b>10. OATH OF PERSON MAKING APPLICATION FOR EXEMPTION:</b> "I do solemnly swear, that I have carefully read (or have heard read) and have duly considered the questions propounded in the foregoing tax list, and that the value placed by me on the property listed as shown, is the true market value thereof, and I further swear, or affirm, that I returned, for the purpose of being taxed thereon, every species of inventory that I own in my right, or have control of, either as agent, executor, administrator, or otherwise; and in making this application, for the purpose of being taxed thereon, I have not attempted, either by transferring my property to another or by any other means, to evade the laws governing taxation in this state. I do further swear, or affirm, that in making this application, I have done so by estimating the true worth and value of every species of inventory contained therein."</p>		
(Taxpayer Signature)	(Title)	(Date)
(Preparers Signature)	(Title)	(Date)
<b>11. DISPOSITION OF THE COUNTY BOARD OF TAX ASSESSORS:</b>		
<div style="display: flex; justify-content: space-between;"> <span>~ APPROVED ~</span> <span>~ DISAPPROVED ~</span> </div>		



<b>PT50PF</b> Rev 12/4/17	<b>APPLICATION FOR FREEPORT INVENTORY EXEMPTION</b>  See O.C.G.A. 48-5-48.1, 48-5-48.2, 48-5-48.5, and 48-5-48.6 <b>RETURN COMPLETED FORM TO ADDRESS LISTED BELOW</b>	TAX YEAR <b>1</b>	IF ASSISTANCE NEEDED CALL	ACCOUNT NUMBER <b>2</b>
		<b>DUE DATE</b> <b>3</b>	MAP AND PARCEL I.D. NO	NAICS NO. <b>FREE</b>
COUNTY NAME AND RETURN ADDRESS		TAXPAYER NAME AND ADDRESS  <div style="text-align: center; font-size: 24px;">5</div>		
<p style="color: red;">The last day for filing this application to receive full exemption is shown in the DUE DATE box above.</p> <p style="color: red;">If filing after the DUE DATE, a reduced exemption amount may be applicable as follows: if filed April 2- April 30 (66.67% of the full exemption), if filed May 1- May 31 (58.33%), if filed on June 1 (50%). Failure to file by June 1 shall constitute a waiver of the entire exemption for the year (0.0%)</p>		BUSINESS PHYSICAL LOCATION <b>6</b>		
		IF NAME OR MAILING ADDRESS IS INCORRECT, PROVIDE CORRECT DATA		
		NAME:		
		ADDRESS:		
		CITY, STATE, ZIP:		
1. Describe the type of business:				
2. Inventory values must be reported at 100% full cost at level of trade which includes freight, burden, overhead, and other charges as of January 1 of taxable year				
3. List the method of inventory valuation used: _____ List the method of inventory cost identification: _____				
<b>4. SUMMATION OF INVENTORY</b>				
a. Total value of 'All Inventory' held on January 1 of taxable year				\$
b. Total value of all inventory held as 'Stock in Trade of a Retailer' as of January 1 of taxable year				\$
<b>5. FREEPORT LEVEL '1' (NOTE: Not all counties offer Level 1 Freeport – check with county for appropriate exemption % for each category)</b>				
a. "Finished Goods" held longer than 12 months				\$
b. Packaging materials (boxes, cartons, cases, fillers, labels, liners, pallets, plastic trays, shrink wrap, tape, etc.)				\$
c. Other expensed supplies (i.e. gasoline, medical supplies, office supplies, production supplies, safety gear, uniforms, etc.)				\$
d. Spare parts inventory				\$
e. Enter the 'FULL COST' for each category below and enter the combined 'FULL COST' for all categories here: →				\$
<b>Category 1 – Raw materials and Goods in Process of a MANUFACTURER</b>				
<div style="display: flex; justify-content: space-between; align-items: center;"> <div>_____ X* _____ = _____</div> </div> <div style="display: flex; justify-content: space-between; align-items: center;"> <div>'FULL COST' Category 1</div> <div style="color: red;">Exemption %</div> <div>'EXEMPTION AMOUNT'</div> </div>				
<b>Category 2 – "Finished Goods" manufactured in Georgia held by original MANUFACTURER less than 12 months</b>				
<div style="display: flex; justify-content: space-between; align-items: center;"> <div>_____ X* _____ = _____</div> </div> <div style="display: flex; justify-content: space-between; align-items: center;"> <div>'FULL COST' Category 2</div> <div style="color: red;">Exemption %</div> <div>'EXEMPTION AMOUNT'</div> </div>				
<b>Line 5e - Category 3 – "Finished Goods" of DISTRIBUTOR held less than 12 months destined for out-of-state shipment</b>				
<div style="display: flex; justify-content: space-between; align-items: center;"> <div>_____ X* _____ = _____</div> </div> <div style="display: flex; justify-content: space-between; align-items: center;"> <div style="background-color: yellow;">'FULL COST' from Page 2, Line 8(e)</div> <div style="color: red;">Exemption %</div> <div>'EXEMPTION AMOUNT'</div> </div>				
<b>Category 4 – "Stock in Trade of a FULLFILLMENT CENTER" held less than 12 months</b>				
<div style="display: flex; justify-content: space-between; align-items: center;"> <div>_____ X* _____ = _____</div> </div> <div style="display: flex; justify-content: space-between; align-items: center;"> <div>'FULL COST' Category 4</div> <div style="color: red;">Exemption %</div> <div>'EXEMPTION AMOUNT'</div> </div>				
f. Apply the appropriate Level 1 exemption percentages above and enter the combined 'EXEMPTION AMOUNT' on this line.				\$
This represents the total Freeport Level '1' Exemption amount.				
<b>6. FREEPORT LEVEL '2' (NOTE: Not all counties offer Level 2 Freeport – check with county for appropriate exemption %)</b>				
a. Enter total cost of all merchandise held as inventory from Line '4a' excluding amounts entered on Lines '5b', '5c', '5d', and '5e'				\$
b. Multiply Line '6a' by 'appropriate exemption %' for Level 2 Freeport and enter amount on this line.				\$
This represents the total applicable Freeport Level '2' Exemption amount.				
<b>7. ATTACH AND FILE THIS FORM WITH PT50P-TAXPAYER RETURN</b>				
a. Total Freeport '1' & '2' Exemption (add Lines '5f' and '6b' and enter amount here and on PT50P, Page 1, Line 'P')				\$
b. Total Taxable Inventory (Subtract Line '7a' from Line '4a and enter amount here and on PT50P, Page 1, Line 'I')				\$



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

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

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

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

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

**CALCULATE INVENTORY QUALIFIED FOR FREEPORT LEVEL 1 - CATEGORY 3:**

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

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

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

**For the purpose of Freeport Level 1:**

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

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

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

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

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

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

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

(Taxpayer Signature) (Title) (Date)

(Preparers Signature) (Title) (Date)

**11. DISPOSITION OF THE COUNTY BOARD OF TAX ASSESSORS:**

~ APPROVED ~

~ DISAPPROVED ~

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:  
2023
  - 3) If assistance needed call:  
770-305-5274
  - 4) Account Number  
(Six-digit Account Number Ex. B2002-1111)
  - 5) Due Date  
(04/01/2023)
  - 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:  
2023
- 3) If assistance needed call:  
770-305-5274
- 4) Account Number:  
(Six digit Account Number Ex. B2002-1111)
- 5) Due Date  
(04/01/2023)
- 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**
-

↓ FROM ↓

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



↓ MAIL TO ↓

1\*1\*\*G48\*\*0.891\*\*1/6\*\*\*\*\*SNGLP  
SMITH SCOTT EDWARD  
38 BERRONG DR  
HAYESVILLE NC 28904-9398



# OFFICIAL TAX MATTER

MARINE PERSONAL PROPERTY TAX RETURN AND SCHEDULES





<b>MARINE</b> <b>PERSONAL PROPERTY TAX RETURN</b> <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
	<b>2022</b>	<b>770-305-5368</b>	<b>B2017-0061</b>
	<b>DUE DATE</b>		OWNERS PHONE NUMBER (LIST)
	<b>04/01/2022</b>		
COUNTY NAME AND RETURN ADDRESS	TAXPAYER NAME AND ADDRESS		
FAYETTE COUNTY BOARD OF TAX ASSESSORS 140 STONEWALL AVE WEST STE 108 FAYETTEVILLE, GA 30214	<b>SMITH SCOTT EDWARD</b> <b>38 BERRONG DR</b> <b>HAYESVILLE NC 28904</b>		
<p style="color: red;">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:		
<b>PERSONAL PROPERTY STRATA</b>	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 #: <b>0356UF</b>			
BOAT AND MOTOR NUMBER 2 GA. REGISTRATION #: <b>0510GP</b>			
BOAT AND MOTOR NUMBER 3 GA. REGISTRATION #:			
BOAT AND MOTOR NUMBER 4 GA. REGISTRATION#:			
BOAT AND MOTOR NUMBER 5 GA REGISTRATION #:			
FEDERAL DOCUMENTED VESSEL #1 COAST GUARD NUMBER:			
FEDERAL DOCUMENTED VESSEL # 2 COAST GUARD NUMBER:			
<b>TOTAL</b>			
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.			
<b>TAXPAYER'S DECLARATION</b>			
<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 – 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.



<b>MARINE SCHEDULE D</b>		TAX YEAR	IF ASSISTANCE NEEDED CALL	ACCOUNT NUMBER
THIS SCHEDULE IS CONSIDERED CONFIDENTIAL INFORMATION AND NOT OPEN FOR PUBLIC INSPECTION. RETURN COMPLETED FORM TO ADDRESS LISTED BELOW		<b>2022</b>	<b>770-305-5368</b>	<b>B2017-0061</b>
		DUE DATE	OWNERS PHONE NUMBER (LIST)	
		<b>04/01/2022</b>		
COUNTY NAME AND RETURN ADDRESS		TAXPAYER NAME AND ADDRESS		
FAYETTE COUNTY BOARD OF TAX ASSESSORS 140 STONEWALL AVE WEST STE 108 FAYETTEVILLE, GA 30214		SMITH SCOTT EDWARD 38 BERRONG DR HAYESVILLE NC 28904		
TAX SITUS (WHERE YOU LIVE) CHECK ONE <input type="checkbox"/> UNINCORPORATED AREA <input type="checkbox"/> CITY OF (LIST)				
<b>BOAT # 1</b>				
GEORGIA COUNTY WHERE BOAT IS FUNCTIONALLY LOCATED 184 DAYS A YEAR OR MORE (LIST):				
GA. REGISTRATION NO. BOAT #1 (LIST): <del>XXXXXXXX</del>		<b>MOTOR # 1</b>		
MFG. NAME: (MAKE) <del>XXXXXXXX</del>		MFG. NAME: (MAKE) <del>XXXXXXXX</del>		
MODEL NAME OR #: <del>XXXXXXXX</del>		MODEL NAME OR #: <del>XXXXXXXX</del>		
YEAR BUILT: <del>2010</del>		YEAR BUILT: <del>2010</del>		
LENGTH: <del>20ft 0in</del> HULL MATERIAL: <del>ALUM</del>		HORSEPOWER:		
DATE PURCHASED: <del>2010</del>		ELECTRIC START <input type="checkbox"/> RECOIL <input type="checkbox"/>		
PURCHASED: NEW <input type="checkbox"/> USED <input type="checkbox"/>		DATE PURCHASED: <del>2010</del>		
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):				
<b>BOAT # 2</b>				
GEORGIA COUNTY WHERE BOAT IS FUNCTIONALLY LOCATED 184 DAYS A YEAR OR MORE (LIST):				
GA. REGISTRATION NO. BOAT #2 (LIST): <del>XXXXXXXX</del>		<b>MOTOR # 2</b>		
MFG. NAME: (MAKE) <del>XXXXXXXX</del>		MFG. NAME: (MAKE)		
MODEL NAME OR #: <del>XXXXXXXX</del>		MODEL NAME OR #:		
YEAR BUILT: <del>2017</del>		YEAR BUILT: <del>2018</del>		
LENGTH: <del>23ft 10in</del> HULL MATERIAL: <del>FIBERGLASS</del>		HORSEPOWER: <del>350</del>		
DATE PURCHASED: <del>2018</del>		ELECTRIC START <input type="checkbox"/> RECOIL <input type="checkbox"/>		
PURCHASED: NEW <input type="checkbox"/> USED <input type="checkbox"/>		DATE PURCHASED: <del>2018</del>		
COST: (BOAT)		PURCHASED: NEW <input type="checkbox"/> USED <input type="checkbox"/>		
TOTAL COST OF BOAT & MOTOR (EXCLUDING TRAILER):		COST: (MOTOR):		
CHECK TYPE OF BOAT <input type="checkbox"/> INBOARD <input type="checkbox"/> OUTBOARD <input type="checkbox"/> INBOARD/OUTBOARD <input type="checkbox"/> SAILBOAT <input type="checkbox"/> PONTOON				
<input type="checkbox"/> HOUSEBOAT <input type="checkbox"/> JET BOAT <input type="checkbox"/> JET SKI <input type="checkbox"/> OTHER (LIST):				
LIST ALL BOAT AND MOTOR ACCESSORY EQUIPMENT ON THE BACK OF THIS FORM. EXAMPLE - TROLLING MOTOR, ETC.				
Is there anything functionally wrong with your boat and motor? Yes <input type="checkbox"/> No <input type="checkbox"/> . If yes, please provide the Board of Assessors with documentation in order for them to make a proper assessment.		NAME OF PURCHASER: _____		
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.		ADDRESS: _____		
		CITY, STATE, ZIP: _____		
		DATE SOLD: _____ SALE PRICE: _____		
If purchased used this year, list the name and address of the previous owner.		DESCRIPTION _____		
		NAME: _____		
		ADDRESS: _____		
		CITY, STATE, ZIP _____		
<b>FEDERAL DOCUMENTED VESSEL #1</b>				
TYPE AND USE OF VESSEL: _____				
VESSEL NAME: _____ LENGTH: _____ YEAR BUILT: _____ HULL MATERIAL: _____				
HORSEPOWER AND TYPE OF ENGINE: _____ COAST GUARD NUMBER: _____				
YEAR PURCHASED: _____ PURCHASED: NEW <input type="checkbox"/> USED <input type="checkbox"/> AMOUNT OF PURCHASE: _____				
HOME PORT: _____ WHERE DOCKED: _____				
LIST ADDITIONAL BOATS AND MOTORS, AND EQUIPMENT ON THE BACK OF THIS FORM. ATTACH ADDITIONAL SHEETS IF NEEDED.				





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

**BOAT # 3**

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

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

**MOTOR # 3**

MFG. NAME: (MAKE)

MFG. NAME: (MAKE)

MODEL NAME OR #:

MODEL NAME OR #:

YEAR BUILT:

YEAR BUILT:

LENGTH: HULL MATERIAL:

HORSEPOWER:

DATE PURCHASED:

ELECTRIC START ☐ RECOIL ☐PURCHASED: NEW ☐ USED ☐

DATE PURCHASED:

COST: (BOAT)

PURCHASED: NEW ☐ USED ☐

TOTAL COST OF BOAT &amp; MOTOR (EXCLUDING TRAILER):

COST: (MOTOR):

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

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

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

**MOTOR # 4**

MFG. NAME: (MAKE)

MFG. NAME: (MAKE)

MODEL NAME OR #:

MODEL NAME OR #:

YEAR BUILT:

YEAR BUILT:

LENGTH: HULL MATERIAL:

HORSEPOWER:

DATE PURCHASED:

ELECTRIC START ☐ RECOIL ☐PURCHASED: NEW ☐ USED ☐

DATE PURCHASED:

COST: (BOAT)

PURCHASED: NEW ☐ USED ☐

TOTAL COST OF BOAT &amp; 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 &amp; 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): \_\_\_\_\_



PT-50M

↓ FROM ↓

↓ MAIL TO ↓

# OFFICIAL TAX MATTER

MARINE PERSONAL PROPERTY TAX RETURN AND SCHEDULES



PP211

<b>MARINE</b>		TAX YEAR	IF ASSISTANCE NEEDED CALL	ACCOUNT NUMBER
<b>PERSONAL PROPERTY TAX RETURN</b> THIS RETURN IS CONSIDERED PUBLIC INFORMATION AND WILL BE OPEN FOR PUBLIC INSPECTION RETURN COMPLETED FORM TO ADDRESS LISTED BELOW		1		2
		DUE DATE		OWNERS PHONE NUMBER (LIST)
		3		
COUNTY NAME AND RETURN ADDRESS		TAXPAYER NAME AND ADDRESS		
		4		
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:		
<b>PERSONAL PROPERTY STRATA</b>		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 #: 17				
BOAT AND MOTOR NUMBER 3 29				
GA. REGISTRATION #: 41				
BOAT AND MOTOR NUMBER 4 41				
GA. REGISTRATION #: 53				
BOAT AND MOTOR NUMBER 5 53				
GA. REGISTRATION #:				
FEDERAL DOCUMENTED VESSEL #1				
COAST GUARD NUMBER:				
FEDERAL DOCUMENTED VESSEL # 2				
COAST GUARD NUMBER:				
<b>TOTAL</b>				
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.				
<b>TAXPAYER'S DECLARATION</b>  "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.



<b>MARINE SCHEDULE D</b>		TAX YEAR	IF ASSISTANCE NEEDED CALL	ACCOUNT NUMBER	
THIS SCHEDULE IS CONSIDERED CONFIDENTIAL INFORMATION AND NOT OPEN FOR PUBLIC INSPECTION. RETURN COMPLETED FORM TO ADDRESS LISTED BELOW		<u>1</u>	<u>2</u>		
		DUE DATE		OWNERS PHONE NUMBER (LIST)	
		<u>3</u>			
COUNTY NAME AND RETURN ADDRESS		TAXPAYER NAME AND ADDRESS			
		4			
TAX SITUS (WHERE YOU LIVE) CHECK ONE <input type="checkbox"/> UNINCORPORATED AREA <input type="checkbox"/> CITY OF (LIST)					
<b>BOAT # 1</b>					
GEORGIA COUNTY WHERE BOAT IS FUNCTIONALLY LOCATED 184 DAYS A YEAR OR MORE (LIST):					
GA. REGISTRATION NO. BOAT #1 (LIST): <u>5</u>		<b>MOTOR # 1</b>			
MFG. NAME: (MAKE) <u>6</u>		MFG. NAME: (MAKE) <u>12</u>			
MODEL NAME OR #: <u>7</u>		MODEL NAME OR #: <u>13</u>			
YEAR BUILT: <u>8</u>		YEAR BUILT: <u>14</u>			
LENGTH: <u>9</u>	HULL MATERIAL: <u>10</u>	HORSEPOWER: <u>15</u>			
DATE PURCHASED: <u>11</u>		ELECTRIC START <input type="checkbox"/> RECOIL <input type="checkbox"/>			
PURCHASED: NEW <input type="checkbox"/> USED <input type="checkbox"/>		DATE PURCHASED: <u>16</u>			
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):					
<b>BOAT # 2</b>					
GEORGIA COUNTY WHERE BOAT IS FUNCTIONALLY LOCATED 184 DAYS A YEAR OR MORE (LIST):					
GA. REGISTRATION NO. BOAT #2 (LIST): <u>17</u>		<b>MOTOR # 2</b>			
MFG. NAME: (MAKE) <u>18</u>		MFG. NAME: (MAKE) <u>24</u>			
MODEL NAME OR #: <u>19</u>		MODEL NAME OR #: <u>25</u>			
YEAR BUILT: <u>20</u>		YEAR BUILT: <u>26</u>			
LENGTH: <u>21</u>	HULL MATERIAL: <u>22</u>	HORSEPOWER: <u>27</u>			
DATE PURCHASED: <u>23</u>		ELECTRIC START <input type="checkbox"/> RECOIL <input type="checkbox"/>			
PURCHASED: NEW <input type="checkbox"/> USED <input type="checkbox"/>		DATE PURCHASED: <u>28</u>			
COST: (BOAT)		PURCHASED: NEW <input type="checkbox"/> USED <input type="checkbox"/>			
TOTAL COST OF BOAT & MOTOR (EXCLUDING TRAILER):		COST: (MOTOR):			
CHECK TYPE OF BOAT <input type="checkbox"/> INBOARD <input type="checkbox"/> OUTBOARD <input type="checkbox"/> INBOARD/OUTBOARD <input type="checkbox"/> SAILBOAT <input type="checkbox"/> PONTOON <input type="checkbox"/> HOUSEBOAT <input type="checkbox"/> JET BOAT <input type="checkbox"/> JET SKI <input type="checkbox"/> OTHER (LIST):					
LIST ALL BOAT AND MOTOR ACCESSORY EQUIPMENT ON THE BACK OF THIS FORM. EXAMPLE - TROLLING MOTOR, ETC.					
Is there anything functionally wrong with your boat and motor? Yes <input type="checkbox"/> No <input type="checkbox"/> If yes, please provide the Board of Assessors with documentation in order for them to make a proper assessment.		NAME OF PURCHASER: _____ ADDRESS: _____ CITY, STATE, ZIP: _____			
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.		DATE SOLD: _____ SALE PRICE: _____ DESCRIPTION: _____			
If purchased used this year, list the name and address of the previous owner.		NAME: _____ ADDRESS: _____ CITY, STATE, ZIP: _____			
<b>FEDERAL DOCUMENTED VESSEL #1</b>					
TYPE AND USE OF VESSEL: _____					
VESSEL NAME: _____ LENGTH: _____ YEAR BUILT: _____ HULL MATERIAL: _____					
HORSEPOWER AND TYPE OF ENGINE: _____ COAST GUARD NUMBER: _____					
YEAR PURCHASED: _____ PURCHASED: NEW <input type="checkbox"/> USED <input type="checkbox"/> AMOUNT OF PURCHASE: _____					
HOME PORT: _____ WHERE DOCKED: _____					
LIST ADDITIONAL BOATS AND MOTORS, AND EQUIPMENT ON THE BACK OF THIS FORM. ATTACH ADDITIONAL SHEETS IF NEEDED.					



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

**BOAT # 3**

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

GA. REGISTRATION NO. BOAT #3 (LIST): 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_MPMDATE	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	BOAT4PMDATE	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_MPMDATE	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	BOAT5PMDATE	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_MPMDATE	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:  
2023
  - 3) If assistance needed call:  
770-305-5274
  - 4) Account Number:  
(Six-digit Account Number Ex. A2002-1111)
  - 5) Due Date  
(04/01/2023)
  - 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:  
2023
- 3) If assistance needed call:  
770-305-5274
- 4) Account Number  
(Six-digit Account Number Ex. A2002-1111)
- 5) Due Date  
(04/01/2023)
- 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.



▼ FROM ▼

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

▼ MAIL TO ▼

1\*\*\*G49\*\*0.891\*\*1/6\*\*\*\*\*SGLP  
CHRITIANSEN AVIATION INC  
2207 CONCORD PIKE # 1710  
WILMINGTON DE 19803-2908

# OFFICIAL TAX MATTER

AIRCRAFT PERSONAL PROPERTY TAX RETURN AND SCHEDULES



<b>AIRCRAFT</b> 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
	2022	770-305-5368	A2022-0564
	DUE DATE		OWNERS PHONE NUMBER (LIST)
	04/01/2022		
COUNTY NAME AND RETURN ADDRESS	TAXPAYER NAME AND ADDRESS		
FAYETTE COUNTY BOARD OF TAX ASSESSORS 140 STONEWALL AVE WEST STE 108 FAYETTEVILLE, GA 30214	CHRITIANSSEN AVIATION INC 2207 CONCORD PIKE #1710 WILMINGTON DE 19803		
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 #: 442KS			
AIRCRAFT NUMBER 2 REGISTRATION N #: 70275			
AIRCRAFT NUMBER 3 REGISTRATION N #: 63405			
AIRCRAFT NUMBER 4 REGISTRATION N #: 5356P			
AIRCRAFT NUMBER 5 REGISTRATION N #: 50545			
<b>TOTAL</b>			
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.			
<b>TAXPAYER'S DECLARATION</b>  "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.



<b>AIRCRAFT SCHEDULE E</b>		TAX YEAR	IF ASSISTANCE NEEDED CALL	ACCOUNT NUMBER
THIS SCHEDULE IS CONSIDERED CONFIDENTIAL INFORMATION AND NOT OPEN FOR PUBLIC INSPECTION. RETURN COMPLETED FORM TO ADDRESS LISTED BELOW		2022	770-305-5368	A2022-0564
		DUE DATE	OWNERS PHONE NUMBER (LIST)	
		04/01/2022		
<b>COUNTY NAME AND RETURN ADDRESS</b>		<b>TAXPAYER NAME AND ADDRESS</b>		
FAYETTE COUNTY BOARD OF TAX ASSESSORS 140 STONEWALL AVE WEST STE 108 FAYETTEVILLE, GA 30214		CHRITIANSEN AVIATION INC 2207 CONCORD PIKE #1710 WILMINGTON DE 19803		
TAX SITUS (WHERE YOU LIVE) CHECK ONE <input type="checkbox"/> UNINCORPORATED AREA <input type="checkbox"/> CITY OF (LIST)				
<b>AIRCRAFT # 1</b>				
AIRPORT WHERE AIRCRAFT PRIMARY HOME BASED - CITY _____ COUNTY _____ STATE _____				
REGISTRATION "N" #: <u>44275</u>		<b>AVIONICS AND EXTRA EQUIPMENT</b>		
MFG. NAME: (MAKE) <u>TEXTRON AVIATION</u>				
MODEL NAME OR #: <u>1720</u>				
YEAR BUILT: <u>2020</u>				
SERIAL NUMBER: <u>172012514</u>				
DATE PURCHASED <u>2021</u>				
PURCHASED: NEW <input type="checkbox"/> USED <input type="checkbox"/>				
COST: _____				
HOURS BETWEEN OVERHAULS (TBO): _____				
HOURS SINCE LAST OVERHAUL: _____				
LAST OVERHAUL: MAJOR <input type="checkbox"/> TOP <input type="checkbox"/>		NOTE: Please submit a copy of your log book to substantiate T.B.O. and airframe hours.		
TOTAL HOURS ON AIRFRAME AS OF JAN. 1: _____				
<b>AIRCRAFT # 2</b>				
AIRPORT WHERE AIRCRAFT PRIMARY HOME BASED - CITY _____ COUNTY _____ STATE _____				
REGISTRATION "N" #: <u>70275</u>		<b>AVIONICS AND EXTRA EQUIPMENT</b>		
MFG. NAME: (MAKE) <u>PIPER</u>				
MODEL NAME OR #: <u>PA-101</u>				
YEAR BUILT: <u>2017</u>				
SERIAL NUMBER: <u>2842823</u>				
DATE PURCHASED _____				
PURCHASED: NEW <input type="checkbox"/> USED <input type="checkbox"/>				
COST: _____				
HOURS BETWEEN OVERHAULS (TBO): _____				
HOURS SINCE LAST OVERHAUL: _____				
LAST OVERHAUL: MAJOR <input type="checkbox"/> TOP <input type="checkbox"/>		NOTE: Please submit a copy of your log book to substantiate T.B.O. and airframe hours.		
TOTAL HOURS ON AIRFRAME AS OF JAN. 1: _____				
Is there anything functionally wrong with your aircraft? Yes <input type="checkbox"/> No <input type="checkbox"/> If yes, please provide the Board of Assessors with information in order for them to make a proper assessment. (List Below)		NAME OF PURCHASER: _____		
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. ➤		ADDRESS: _____		
		CITY, STATE, ZIP: _____		
		DATE SOLD: _____ SALE PRICE: _____		
		DESCRIPTION _____		
List anything functionally wrong with your aircraft: _____ _____ _____ _____ _____ _____ _____ _____ _____ _____		NAME: _____		
		ADDRESS: _____		
		CITY, STATE, ZIP: _____		









PP212

<b>AIRCRAFT</b> <b>PERSONAL PROPERTY TAX RETURN</b> 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
	1		2
	DUE DATE	OWNERS PHONE NUMBER (LIST)	
	3		
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.			
<b>TAXPAYER'S DECLARATION</b>			
"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.



**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

TAX SITUS (WHERE YOU LIVE) CHECK ONE ☐ UNINCORPORATED AREA  
☐ CITY OF (LIST)

## 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.

AIRPORT WHERE AIRCRAFT PRIMARY HOME BASED - CITY \_\_\_\_\_ COUNTY \_\_\_\_\_ STATE \_\_\_\_\_

REGISTRATION "N" #:	11	<b>AVIONICS AND EXTRA EQUIPMENT</b>
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)

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: \_\_\_\_\_

[illegible]

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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" #: 17	AVIONICS AND EXTRA EQUIPMENT
MFG. NAME: (MAKE) 18	
MODEL NAME OR #: 19	
YEAR BUILT: 20	
SERIAL NUMBER: 21	
DATE PURCHASED 22	
PURCHASED: NEW <input type="checkbox"/> USED <input type="checkbox"/>	
COST:	
HOURS BETWEEN OVERHAULS (TBO):	NOTE: Please submit a copy of your log book to substantiate T.B.O. and airframe hours.
HOURS SINCE LAST OVERHAUL:	
LAST OVER HAUL: MAJOR <input type="checkbox"/> TOP <input type="checkbox"/>	
TOTAL HOURS ON AIRFRAME AS OF JAN. 1:	

**AIRCRAFT # 4**

AIRPORT WHERE AIRCRAFT PRIMARY HOME BASED - CITY		COUNTY	STATE
REGISTRATION "N" #:	23	AVIONICS AND EXTRA EQUIPMENT	
MFG. NAME: (MAKE)	24		
MODEL NAME OR #:	25		
YEAR BUILT:	26		
SERIAL NUMBER:	27		
DATE PURCHASED	28		
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" #: 29	AVIONICS AND EXTRA EQUIPMENT
MFG. NAME: (MAKE) 30	
MODEL NAME OR #: 31	
YEAR BUILT: 32	
SERIAL NUMBER: 33	
DATE PURCHASED 34	
PURCHASED: NEW <input type="checkbox"/> USED <input type="checkbox"/>	
COST:	
HOURS BETWEEN OVERHAULS (TBO):	NOTE: Please submit a copy of your log book to substantiate T.B.O. and airframe hours.
HOURS SINCE LAST OVERHAUL:	
LAST OVER HAUL: MAJOR <input type="checkbox"/> TOP <input type="checkbox"/>	
TOTAL HOURS ON AIRFRAME AS OF JAN. 1:	

<p>Is there anything functionally wrong with your aircraft? Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If yes, please provide the Board of Assessors with information in order for them to make a proper assessment. (List Below)</p>	<p>NAME OF PURCHASER: _____</p> <p>ADDRESS: _____</p> <p>CITY, STATE, ZIP: _____</p>
<p>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.</p>	<p>DATE SOLD: _____ SALE PRICE: _____</p> <p>DESCRIPTION _____</p>
<p>If purchased used this year, list the name and address of the previous owner.</p>	<p>NAME: _____</p> <p>ADDRESS: _____</p> <p>CITY, STATE, ZIP: _____</p>

List anything functionally wrong with your aircraft:

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PAGE 4

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

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

Presorted First Class  
U.S. Postage  
**PAID**  
The Master's Touch, LLC

OFFICIAL TAX MATTER



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

PRESORTED  
FIRST CLASS



US POSTAGE by PITNEY BOWES

ZIP 99201 \$ 000.37<sup>3</sup>  
02 4W  
0000346080 DEC 2021

*2022-0229*

OFFICIAL TAX MATTER

*UTF*



UTF  
30214>1904