PT - 50A

FROM

MAIL TO

OFFICIAL TAX MATTER

AIRCRAFT PERSONAL PROPERTY TAX RETURN AND SCHEDULES

PRINT CLEAR

AIRCRAFT

PERSONAL PROPERTY TAX RETURN

THIS RETURN IS CONSIDERED PUBLIC INFORMATION AND WILL BE OPEN FOR PUBLIC INSPECTION

RETURN COMPLETED FORM TO ADDRESS LISTED BELOW

TAX YEAR	IF ASSISTANCE NEEDED CALL	ACCOUNT NUMBER
2020	(770) 477-3285	
DUE DATE	OWNERS PHONE NUMBER (LIST)	
04/01/2020		

COUNTY NAME AND RETURN ADDRESS	TAXPAYER NAME AND ADDRESS
Clayton County Board of Tax Assessors P.K. Dixon Annex 2, 2nd Floor 121 S. McDonough Street Jonesboro, Ga. 30236-3694	

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

☐ UNINCORPORATED AREA

☐ 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

A. AIRCRAFT- INCLUDES AIRPLANES, ROTOCRAFT, AND LIGHTER THAN AIR VEHICLES. COMMERCIAL AIRLINE AIRCRAFT ARE RETURNED TO THE STATE REVENUE COMMISSIONER.

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.

	TAXPAYER RETURN VALUE AS OF JAN. 1 THIS YEAR	FOR TAX OFFICE USE ONLY (TAX ASSESSORS VALUE)
AIRCRAFT NUMBER 1 REGISTRATION N #:		
AIRCRAFT NUMBER 2 REGISTRATION N #:		
AIRCRAFT NUMBER 3 REGISTRATION N #:		
AIRCRAFT NUMBER 4 REGISTRATION N #:		
AIRCRAFT NUMBER 5 REGISTRATION N #:		
TOTAL		

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

TAXPAYER'S DECLARATION

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

TAXPAYER OR AGENT X _____ TITLE _____ DATE _____

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

INSTRUCTIONS

INSTRUCTIONS FOR PAGE ONE – AIRCRAFT PERSONAL PROPERTY TAX RETURN

1. Aircraft shall be returned to the county where principally hangered or tied down and out of which its flights normally originate.

2. The return is considered public information and will be open for public inspection.

3 If taxpayer name or address is incorrect, please correct in the space provided.

4. To avoid a 10% penalty, on aircraft not previously returned, this return must be filed no later than date listed under the due date column on page one.

5. This tax return is provided for the taxpayer to report the fair market value of all aircraft owned on January 1, this year.

6. The fair market value should be listed under the column headed taxpayer return value as of January 1, this year, page 1.

7. Taxpayer declaration: This declaration must be signed by the owner or agent and dated in order for this to be a valid return.

INSTRUCTIONS FOR PAGE THREE - SCHEDULE E (AIRCRAFT)

1. This schedule is considered confidential information and not open to public inspection O.C.G.A. § 48-5-314. Returns are public information.

2. All information about the aircraft should be listed in order for the Board of Assessors to determine the proper assessment.

3. If the aircraft has been sold or traded and you did not own it on January 1, this year, please list the name and address of new owner in order for the items to be removed from your account.

4. Listing anything that is functionally wrong with your aircraft on the bottom of page three. This will help the Board of Assessors make a proper assessment.

5. Additional aircraft may be listed on the back of Schedule E. Attach additional sheets if necessary.

6. Avionics and extra equipment should be listed under the column headed avionics and extra equipment.

REFERENCE INFORMATION

1. O.C.G.A. § 48-5-299 requires the Board of Tax Assessors to diligently investigate and inquire into the property owned in the county for the purpose of ascertaining what property, real and personal, is subject to taxation in the county and to require its proper return for taxation.

2. O.C.G.A. § 48-5-300 grants the Board of Tax Assessors authority to require production of books, papers or documents, by subpoena if necessary, which may aid in determining the proper assessment.

3. O.C.G.A. § 48-5-269 grants the State Revenue Commissioner the authority to prescribe, the forms, books and records to be used for standard property tax reporting for all taxing units, including but not limited to, the forms, books and records to be used in the listing, appraisal and assessment of property and how the forms, books and records shall be compiled and kept.

4. O.C.G.A. § 48-5-269.1 grants the State Revenue Commissioner the authority to adopt and require the use of a uniform procedural manual for appraising tangible real and personal property.

5. This return and schedule is submitted to you for your completion in accordance with the above sections of the Georgia Code.

AIRCRAFT SCHEDULE E

THIS SCHEDULE IS CONSIDERED CONFIDENTIAL INFORMATION AND NOT OPEN FOR PUBLIC INSPECTION. RETURN COMPLETED FORM TO ADDRESS LISTED BELOW

TAX YEAR	IF ASSISTANCE NEEDED CALL	ACCOUNT NUMBER
2020	(770) 477-3285	
DUE DATE	OWNERS PHONE NUMBER (LIST)	
04/01/2020		

COUNTY NAME AND RETURN ADDRESS	TAXPAYER NAME AND ADDRESS
Clayton County Board of Tax Assessors P.K. Dixon Annex 2, 2nd Floor 121 S. McDonough Street Jonesboro, Ga. 30236-3694	

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

AIRCRAFT # 1

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

REGISTRATION "N" #:	**AVIONICS AND EXTRA EQUIPMENT**
MFG. NAME: (MAKE)	
MODEL NAME OR #:	
YEAR BUILT:	
SERIAL NUMBER:	
DATE PURCHASED	
PURCHASED: NEW ☐ USED ☐	
COST:	
HOURS BETWEEN OVERHAULS (TBO):	
HOURS SINCE LAST OVERHAUL:	
LAST OVERHAUL: MAJOR ☐ TOP ☐	NOTE: Please submit a copy of your log book to substantiate T.B.O. and airframe hours.
TOTAL HOURS ON AIRFRAME AS OF JAN. 1:	

AIRCRAFT # 2

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

REGISTRATION "N" #:	**AVIONICS AND EXTRA EQUIPMENT**
MFG. NAME: (MAKE)	
MODEL NAME OR #:	
YEAR BUILT:	
SERIAL NUMBER:	
DATE PURCHASED	
PURCHASED: NEW ☐ USED ☐	
COST:	
HOURS BETWEEN OVERHAULS (TBO):	
HOURS SINCE LAST OVERHAUL:	
LAST OVERHAUL: MAJOR ☐ TOP ☐	NOTE: Please submit a copy of your log book to substantiate T.B.O. and airframe hours.
TOTAL HOURS ON AIRFRAME AS OF JAN. 1:	

Is there anything functionally wrong with your aircraft? Yes ☐ No ☐ If yes, please provide the Board of Assessors with information in order for them to make a proper assessment. (List Below)	NAME OF PURCHASER: _____ ADDRESS: _____ CITY, STATE, ZIP: _____
If you sold or traded your aircraft and did not own on January 1, this year, this section should be completed in order for the items to be removed from your account. ➤	DATE SOLD: _____ SALE PRICE: _____ DESCRIPTION _____
If purchased used this year, list the name and address of the previous owner. ➤	NAME: _____ ADDRESS: _____ CITY, STATE, ZIP: _____

List anything functionally wrong with your aircraft: _____

LIST ADDITIONAL AIRCRAFT AND AVIONICS ON THE BACK OF THIS FORM. ATTACH ADDITIONAL SHEETS IF NEEDED. ➤

AIRCRAFT # 3

AIRPORT WHERE AIRCRAFT PRIMARY HOME BASED - CITY_____ COUNTY _____STATE _____

REGISTRATION "N" #:	**AVIONICS AND EXTRA EQUIPMENT**
MFG. NAME: (MAKE)	
MODEL NAME OR #:	
YEAR BUILT:	
SERIAL NUMBER:	
DATE PURCHASED	
PURCHASED: NEW ☐ USED ☐	
COST:	
HOURS BETWEEN OVERHAULS (TBO):	
HOURS SINCE LAST OVERHAUL:	
LAST OVER HAUL: MAJOR ☐ TOP ☐	NOTE: Please submit a copy of your log book to substantiate T.B.O. and airframe hours.
TOTAL HOURS ON AIRFRAME AS OF JAN. 1:	

AIRCRAFT # 4

AIRPORT WHERE AIRCRAFT PRIMARY HOME BASED - CITY_____ COUNTY _____STATE _____

REGISTRATION "N" #:	**AVIONICS AND EXTRA EQUIPMENT**
MFG. NAME: (MAKE)	
MODEL NAME OR #:	
YEAR BUILT:	
SERIAL NUMBER:	
DATE PURCHASED	
PURCHASED: NEW ☐ USED ☐	
COST:	
HOURS BETWEEN OVERHAULS (TBO):	
HOURS SINCE LAST OVERHAUL:	
LAST OVER HAUL: MAJOR ☐ TOP ☐	NOTE: Please submit a copy of your log book to substantiate T.B.O. and airframe hours.
TOTAL HOURS ON AIRFRAME AS OF JAN. 1:	

AIRCRAFT # 5

AIRPORT WHERE AIRCRAFT PRIMARY HOME BASED - CITY_____ COUNTY _____STATE _____

REGISTRATION "N" #:	**AVIONICS AND EXTRA EQUIPMENT**
MFG. NAME: (MAKE)	
MODEL NAME OR #:	
YEAR BUILT:	
SERIAL NUMBER:	
DATE PURCHASED	
PURCHASED: NEW ☐ USED ☐	
COST:	
HOURS BETWEEN OVERHAULS (TBO):	
HOURS SINCE LAST OVERHAUL:	
LAST OVER HAUL: MAJOR ☐ TOP ☐	NOTE: Please submit a copy of your log book to substantiate T.B.O. and airframe hours.
TOTAL HOURS ON AIRFRAME AS OF JAN. 1:	
Is there anything functionally wrong with your aircraft? Yes ☐ No ☐ If yes, please provide the Board of Assessors with information in order for them to make a proper assessment. (List Below)	NAME OF PURCHASER: _____ ADDRESS: _____ CITY, STATE, ZIP: _____
If you sold or traded your aircraft and did not own on January 1, this year, this section should be completed in order for the items to be removed from your account. ➤	DATE SOLD: _____ SALE PRICE: _____ DESCRIPTION _____
If purchased used this year, list the name and address of the previous owner. ➤	NAME: _____ ADDRESS: _____ CITY, STATE, ZIP: _____

List anything functionally wrong with your aircraft: _____