FOR OFFICE USE ONLY

AIRCRAFT
PERSONAL PROPERTY TAX RETURN

THIS RETURN WILL BE 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
2010	404-371-2479	

DUE DATE	OWNER'S PHONE NUMBER (LIST)
MARCH 1	

TAXPAYER NAME AND ADDRESS

COUNTY NAME AND RETURN ADDRESS

DEKALB COUNTY TAX ASSESSORS
PROPERTY APPRAISAL & ASSESSMENT ADMIN.
120 WEST TRINITY PL. DECATUR, GA 30030

TAX SITUS (WHERE YOU LIVE) CHECK ONE
[ ] UNINCORPORATED AREA
[ ] CITY OF (LIST) _____

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).

IF MAILING ADDRESS OR NAME IS INCORRECT PLEASE CORRECT IN 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 forgoing 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 theron, 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."

TAX PAYER OR AGENT X _____ **TITLE** _____ **DATE** _____

OWNER'S PHONE NUMBER:(Home) _____ **(DayTime)** _____

PT-50A

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 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 one.
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. The 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 Tax Assessors to determine the proper assessment.
3. If the aircraft 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. 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 Commission 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, 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.

FOR OFFICE USE ONLY

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
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DUE DATE	OWNER'S PHONE NUMBER (LIST)
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TAXPAYER NAME AND ADDRESS

COUNTY NAME AND RETURN ADDRESS

DEKALB COUNTY TAX ASSESSORS
PROPERTY APPRAISAL & ASSESSMENT ADMIN.
120 WEST TRINITY PL. DECATUR, GA 30030

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

AIRCRAFT #1

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

	AVIONICS AND EXTRA EQUIPMENT
REGISTRATION "N" #:	
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 _____

	AVIONICS AND EXTRA EQUIPMENT
REGISTRATION "N" #:	
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 documentation in order for them to make a proper assessment.

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

NAME OF PURCHASER: _____
ADDRESS: _____
CITY, STATE, ZIP: _____
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 AVIONICS ON THE BACK OF THIS FORM. ATTACH ADDITIONAL SHEETS IF NEEDED. ----------> PAGE: 3

AIRCRAFT #3

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

	AVIONICS AND EXTRA EQUIPMENT
REGISTRATION "N" #:	
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 #4

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

	AVIONICS AND EXTRA EQUIPMENT
REGISTRATION "N" # :	
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 #5

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

	AVIONICS AND EXTRA EQUIPMENT
REGISTRATION "N" # :	
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 documentation 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. >

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

BASE DATA

Do you lease hangar? ☐ Tiedown? ☐

FBO:_____ HANGAR NO: _____ TIEDOWN NO:_____

If aircraft other than the aircraft listed on Tax Return / Schedule D, is hangared in your hangar; please list aircraft "N" number, type and owner's name, address and phone number

NAME:	"N" NUMBER:
ADDRESS:	YEAR:
	MAKE:
PHONE:	MODEL:

If the lease is in the name of a corporation or business, please list name, address and phone number of principles.

NAME	ADDRESS	PHONE NUMBER

AIRCRAFT DATA

If aircraft owner on Tax Return / Schedule D form differs from hangar/lessee name, please explain why the difference._____

_____

AIRCRAFT OWNER DATA

List all aircraft owners, if multiple ownership.

NAME	ADDRESS	PHONE NUMBER

If corporate ownership of aircraft, please list corporate principles - name, address and phone numbe.

NAME	ADDRESS	PHONE NUMBER

Please list owners name and address listed on current FAA Registration.

NAME	ADDRESS

If sold prior to January 1, please include Bill of Sale (copy)