

FOR OFFICE USE ONLY

**BUSINESS PERSONAL PROPERTY  
TAX RETURN**

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

TAX YEAR	IF ASSISTANCE NEEDED CALL	ACCOUNT NUMBER
2010	404-371-2479	
DUE DATE	MAP AND PARCEL ID NO.	NAICS NO.
MARCH 1		

COUNTY NAME AND RETURN ADDRESS

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

TAXPAYER NAME AND ADDRESS

BUSINESS PHYSICAL LOCATION

IF MAILING ADDRESS OR NAME IS INCORRECT  
PLEASE CORRECT IN SPACE PROVIDED BELOW

NAME:

ADDRESS:

CITY,STATE,ZIP:

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)

The values from Schedule A, B, and C should be listed below. If these values, in your opinion, do not reflect fair market value then you may list your estimate of value under the column headed Taxpayers Returned Value.

**PERSONAL PROPERTY STRATA**

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 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**

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

**TAXPAYER'S DECLARATION**

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

TAXPAYER OR AGENT X \_\_\_\_\_  
Signature

PLEASE PRINT OR TYPE NAME \_\_\_\_\_

TITLE \_\_\_\_\_ DATE: \_\_\_\_\_ PHONE NUMBER: \_\_\_\_\_

**FILE ONLINE AT: [www.co.dekalb.ga.us/propappr/index.htm](http://www.co.dekalb.ga.us/propappr/index.htm)**

**GENERAL INFORMATION – THIS SECTION SHOULD BE COMPLETED IN DETAIL**

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. DATE BUSINESS BEGAN IN THIS COUNTY: \_\_\_\_\_ WAS RETURN FILED LAST YEAR? YES ( ) NO ( )
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. DOES THE BUSINESS OWN A BOAT AND MOTOR? YES ( ) NO ( ) AIRCRAFT? YES ( ) NO ( ) IF YES, PLEASE REQUEST MARINE / AIRCRAFT 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 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, 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 UNIFORM PROCEDURAL MANUAL FOR APPRAISING TANGIBLE REAL AND PERSONAL PROPERTY.
5. 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).
6. 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 BUSINESS PERSONAL PROPERTY RETURN AND SCHEDULES PRIOR TO THE DEADLINE FOR FILING.
7. 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.
8. 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.
9. 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 ALL AD VALOREM PROPERTY TAXES."
10. O.C.G.A. § 48-5-43 STATES... "CONSUMERS OF COMMERCIAL FERTILIZERS SHALL NOT BE REQUIRED TO RETURN FOR TAXATION ANY COMMERCIAL FERTILIZERS 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."
11. BOATS AND MOTORS AND AIRCRAFT SHOULD BE REPORTED ON A SEPARATE REPORTING FORM WHICH WILL BE PROVIDED UPON REQUEST.
12. 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 OR IN ON WHICH IT IS STORED OR TRANSMITTED EXCEPT THAT HELD AS INVENTORY READY FOR SALE.

FILE ONLINE AT:  
www.co.dekalb.ga.us/propappr/index.htm

**BUSINESS PERSONAL PROPERTY  
SCHEDULE A**  
(FURNITURE / FIXTURES / MACHINERY / EQUIPMENT)  
THIS SCHEDULE IS CONSIDERED CONFIDENTIAL AND  
NOT OPEN TO PUBLIC INSPECTION.

TAX YEAR	IF ASSISTANCE NEEDED CALL	ACCOUNT NUMBER
2010	404-371-2479	
DUE DATE	MAP AND PARCEL I.D. NO.	NAICS NUMBER
MARCH 1	PIN-ID:	

COUNTY NAME AND RETURN ADDRESS

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

TAXPAYER NAME AND ADDRESS

BUSINESS PHYSICAL LOCATION

DID YOU OR YOUR BUSINESS OWN ANY MACHINERY, EQUIPMENT, FURNITURE OR FIXTURES ON JANUARY 1 OF THIS YEAR? YES ( ) NO ( ). IF YES, PLEASE LIST BELOW.

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>												
2009			+		-		=		x	0.87	=	
2008			+		-		=		x	0.74	=	
2007			+		-		=		x	0.58	=	
2006			+		-		=		x	0.43	=	
2005			+		-		=		x	0.32	=	
2004			+		-		=		x	0.26	=	
2003			+		-		=		x	0.21	=	
2002/Older			+		-		=		x	0.20	=	
<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>												
2009			+		-		=		x	0.92	=	
2008			+		-		=		x	0.85	=	
2007			+		-		=		x	0.78	=	
2006			+		-		=		x	0.70	=	
2005			+		-		=		x	0.63	=	
2004			+		-		=		x	0.54	=	
2003			+		-		=		x	0.44	=	
2002			+		-		=		x	0.34	=	
2001			+		-		=		x	0.28	=	
2000			+		-		=		x	0.25	=	
1999			+		-		=		x	0.25	=	
1998/Older			+		-		=		x	0.20	=	
<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>												
2009			+		-		=		x	0.95	=	
2008			+		-		=		x	0.91	=	
2007			+		-		=		x	0.87	=	
2006			+		-		=		x	0.82	=	
2005			+		-		=		x	0.79	=	
2004			+		-		=		x	0.75	=	
2003			+		-		=		x	0.70	=	
2002			+		-		=		x	0.63	=	
2001			+		-		=		x	0.57	=	
2000			+		-		=		x	0.52	=	
1999			+		-		=		x	0.47	=	
1998			+		-		=		x	0.41	=	
1997			+		-		=		x	0.35	=	
1996			+		-		=		x	0.31	=	
1995			+		-		=		x	0.29	=	
1994			+		-		=		x	0.28	=	
1993/Older			+		-		=		x	0.20	=	
<b>GROUP 4: TYPICAL ECONOMIC LIFE OF 1-4 YEARS, ALSO I.R.S. ASSET CLASS 00.121 (EXAMPLES ON INSTRUCTION SHEET) A.C.R.S./M.A.C.R.S. NOT ACCEPTABLE</b>												
2009			+		-		=		x	0.67	=	
2008			+		-		=		x	0.54	=	
2007			+		-		=		x	0.31	=	
2006/Older			+		-		=		x	0.10	=	
TOTAL ALL GROUPS												

# 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 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 \_\_\_\_\_

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 PHOTO-COPY 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 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.

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

## SCHEDULE C - CONSTRUCTION IN PROGRESS

DID YOU HAVE UNALLOCATED COSTS FOR CONSTRUCTION IN PROGRESS ON JANUARY 1 THIS YEAR? YES ( ) NO ( ) IF YES, DID YOU HAVE TANGIBLE PERSONAL PROPERTY CONNECTED WITH THIS CONSTRUCTION IN PROGRESS THAT HAS NOT BEEN REPORTED IN ANY OTHER SECTION OF THIS SCHEDULE? YES ( ) NO ( ) IF YES, PLEASE LIST IN THE SPACE PROVIDED BELOW. ADD INDICATED VALUE TO TOTAL ON PAGE 1 LINE F SCHEDULE COLUMN.

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

### SECTION 1: CONSIGNED GOODS

DID YOU HAVE ANY CONSIGNED GOODS, FLOOR PLANNED MERCHANDISE, OR ANY OTHER TYPE OF GOODS THAT WERE LOANED, STORED OR OTHERWISE HELD ON JANUARY 1, THIS YEAR AND NOT OWNED BY YOU AND WAS NOT REPORTED IN YOUR INVENTORY VALUE IN SCHEDULE B ABOVE OF THIS REPORT? YES ( ) NO ( ) IF YES, LIST IN THE SPACE PROVIDED BELOW.

DETAILED 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

# INSTRUCTION SHEET

## INSTRUCTIONS FOR PAGE ONE - BUSINESS PERSONAL PROPERTY TAX RETURN

- IF TAXPAYER NAME OR ADDRESS HAS CHANGED OR IS INCORRECT PROVIDE CORRECT NAME AND ADDRESS IN THE SPACE PROVIDED.
- 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.
- 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.
- 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.
- 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

- 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.
- 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

- 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.
- 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, INVESTMENTS CREDITS, TRANSPORTATION, ETC.
- INTERNAL REVENUE SERVICES PUBLICATION 946 "HOW TO DEPRECIATE PROPERTY" REVISED 1998 APPENDIX B - TABLE OF CLASS LIVES AND RECOVERY PERIODS - COLUMN HEADED "CLASS LIFE IN YEARS" - STARTING ON PAGE 91, 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.
- 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.
- 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 AND PRODUCTS 7) RADIO AND T.V. BROADCASTING EQUIP. 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) PERSONAL AND PROFESSIONAL SERVICES 4) MINING AND QUARRYING 5) MFG. OF TEXTILE PRODUCTS 6) MFG. OF WOOD PRODUCTS & 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 14) RESTAURANT AND BAR EQUIPMENT 15) HOTEL AND MOTEL FURNISHINGS AND EQUIPMENT 16) AUTOMOBILE REPAIR & SHOP EQUIPMENT	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 EQUIP 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) SPECIALTY 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

- 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.
- 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.
- 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.
- 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 THE SECTION 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.

"NOTICE OF RENEWAL"

Pursuant to O.C.G.A. 48-5-48.1(e) You must renew your Freeport Exemption by completing this application prior to March 1st.

APPLICATION FOR FREEPORT EXEMPTION INVENTORY

RETURN COMPLETED FORM TO ADDRESS LISTED BELOW

Table with columns: TAX YEAR, IF ASSISTANCE NEEDED CALL, ACCOUNT NUMBER, DUE DATE, MAP AND PARCEL ID NO., NAICS NO.

TAXPAYER NAME AND ADDRESS

COUNTY NAME AND RETURN ADDRESS
DEKALB COUNTY TAX ASSESSORS
PROPERTY APPRAISAL & ASSESSMENT ADMIN.
120 WEST TRINITY PLACE
DECATUR, GEORGIA 30030

BUSINESS PHYSICAL LOCATION

IF MAILING ADDRESS OR NAME IS INCORRECT PLEASE CORRECT IN SPACE PROVIDED BELOW

NAME: ADDRESS:

CITY,STATE,ZIP:

THE LAST DAY FOR FILING THIS APPLICATION TO RECEIVE FULL EXEMPTION IS LISTED IN THE DUE DATE COLUMN ABOVE. NOTE: MOST COUNTIES DO NOT ACCEPT METERED MAIL DATES AS FILING DATE UNLESS COUNTER STAMPED BY THE POST OFFICE. BE SURE THAT THE DATE OF DEPOSIT AND THE POSTMARK DATE ARE THE SAME IF MAILING IS CLOSE TO THE DEADLINE.

In all counties having a filing date of March 1, you may still receive a partial exemption for a late filing. The amount of the exemption you will receive is as follows: March 2- March 31 (75.0% of the full exemption), April 1- April 30 (66.67%), May 1- May 31 (58.33%), June 1 (50%). Failure to file by June 1 shall constitute a waiver of the entire exemption for the year (0.0%).

1. DESCRIBE THE TYPE OF BUSINESS:

2. Inventory must be reported at its full cost at level of trade. Full cost must include all freight, burden, overhead, and any other changes incurred from the original state as a raw material to its resting place on January 1.

3. If inventory and exemption are not as of January 1, they must be adjusted to January 1, in accordance with the provisions of Georgia Code 48-5-10.

4. LIST THE METHOD OF INVENTORY VALUATION USED: METHOD OF INVENTORY COST IDENTIFICATION:

5. SUMMATION OF TAXABLE INVENTORY: PLEASE COMPLETE THE FOLLOWING INVENTORY NOT ELIGIBLE FOR FREEPORT

- A. PACKAGING MATERIALS, STAMPING OR SHIPPING SUPPLIES ON HAND AS OF JANUARY 1
B. OTHER EXPENSED SUPPLIES (i.e. GASOLINE, OFFICE SUPPLIES, etc.) ON HAND AS OF JANUARY 1
C. SPARE PARTS INVENTORY ON HAND AS OF JANUARY 1.
D. 100% FULL COST OF FINISHED GOODS HELD FOR MORE THAN 12 MONTHS AS OF JANUARY 1.
E. 100% FULL COST OF MERCHANDISE INVENTORY PURCHASED FOR RESALE ON HAND AS OF JANUARY 1.

INVENTORY ELIGIBLE FOR FREEPORT

- F. 100% FULL COST OF RAW MATERIALS AS OF JANUARY 1.
G. 100% FULL COST OF GOODS IN PROCESS ON JANUARY 1.
H. 100% FULL COST OF FINISHED GOODS HELD LESS THAN 12 MONTHS AS OF JANUARY 1.

I. TOTAL INVENTORY ON JANUARY 1ST. ADD LINES A. THROUGH H. (SAME AS TOTAL FROM SCHEDULE B. (Current market value at your level of trade)

J. LESS FREEPORT EXEMPTION: (1 AND 2 BELOW ARE FOR MANUFACTURING OR PRODUCTION BUSINESS)

1. RAW MATERIALS, GOODS IN PROCESS
From F and G Above X\* County Exemption % = ( Exemption Amount

2. FINISHED GOODS OF GA. MANUFACTURER (HELD FOR LESS THAN 12 MO.)
From H Above X\* County Exemption % = ( Exemption Amount

3. FINISHED GOODS DESTINED FOR OUT OF STATE SHIPMENT (FOR WHOLESALE OR DISTRIBUTION BUSINESS)
From Section 6c line E Back Page X\* County Exemption % = ( Exemption Amount

\*NOTE: COUNTY EXEMPTION % WILL BE 20, 40, 60, 80, OR 100 PERCENT.

K. TOTAL FREEPORT EXEMPTION (ADD 1,2 AND 3 ABOVE)(ENTER ON PAGE 1 LINE P OF TAX RETURN) \$ (- )

L. TOTAL TAXABLE INVENTORY AT 100% OF MARKET VALUE AT YOUR LEVEL OF TRADE(ENTER ON PAGE 1 LINE I OF TAX RETURN)

**EXPLANATION OF WHAT IS EXEMPTED BY FREEPORT**

MANUFACTURING OR PRODUCTION BUSINESSES

6A. INVENTORY OF GOODS IN THE PROCESS OF MANUFACTURE OR PRODUCTION WHICH SHALL INCLUDE ALL FINISHED GOODS AND RAW MATERIALS HELD FOR DIRECT USE OR CONSUMPTION IN THE ORDINARY COURSE OF THE TAXPAYERS MANUFACTURING OR PRODUCTION BUSINESS IN THIS STATE. THIS EXEMPTION SHALL APPLY TO TANGIBLE PERSONAL PROPERTY WHICH IS SUBSTANTIALLY MODIFIED, ALTERED OR CHANGED IN THE ORDINARY COURSE OF THE TAXPAYER'S MANUFACTURING, PROCESSING OR PRODUCTION OPERATIONS IN THIS STATE. FOR PURPOSE OF THIS EXEMPTION "RAW MATERIALS" SHALL MEAN ANY MATERIAL, WHETHER CRUDE OR PROCESSED, THAT CAN BE CONVERTED BY MANUFACTURING, PROCESSING, OR A COMBINATION THEREOF INTO A NEW AND USEFUL PRODUCT BUT SHALL NOT INCLUDE UNRECOVERED, UNEXTRACTED OR UNSEVERED NATURAL RESOURCES OR PACKING MATERIALS.

6B. INVENTORY OF FINISHED GOODS MANUFACTURED OR PRODUCED WITHIN THIS STATE IN THE ORDINARY COURSE OF THE TAXPAYER MANUFACTURING OR PRODUCTION BUSINESS WHEN HELD BY THE ORIGINAL MANUFACTURER OR PRODUCER OF SUCH GOODS. THIS EXEMPTION SHALL BE FOR A PERIOD NOT EXCEEDING (12) MONTHS FROM THE DATE SUCH PROPERTY IS PRODUCED OR MANUFACTURED. FOR PURPOSES OF THIS EXPLANATION "FINISHED GOODS" SHALL MEAN GOODS, WARES, AND MERCHANDISE OF EVERY CHARACTER AND KIND BUT SHALL NOT INCLUDE UNRECOVERED, UNEXTRACTED, OR UNSEVERED NATURAL RESOURCES OR RAW MATERIALS OR GOODS IN THE PROCESS OF MANUFACTURE OR PRODUCTION OR THE STOCK-IN TRADE OF A RETAILER.

WHOLESALE OR DISTRIBUTION BUSINESSES

6C. INVENTORY OF FINISHED GOODS WHICH, ON JANUARY 1, ARE STORED IN A WAREHOUSE, DOCK, OR WHARF WHETHER PUBLIC OR PRIVATE, AND WHICH ARE DESTINED FOR SHIPMENT TO A FINAL DESTINATION OUTSIDE THIS STATE AND INVENTORY OF FINISHED GOODS WHICH ARE SHIPPED TO 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.

RECAPITULATION FOR THIS EXEMPTION: (6C)

- A. TOTAL FINISHED GOODS INVENTORY SHIPMENTS FROM THIS COUNTY DURING THE LAST COMPLETE CALENDAR YEAR \_\_\_\_\_
- B. TOTAL FINISHED GOODS INVENTORY SHIPMENTS FROM THIS COUNTY DURING THE LAST COMPLETE CALENDAR YEAR TO AN OUT-OF STATE DESTINATION. \_\_\_\_\_
- C. PERCENTAGE OF OUT-OF STATE SHIPMENTS: (B DIVIDED BY A) \_\_\_\_\_ %
- D. TOTAL FINISHED GOODS INVENTORY ON JANUARY 1 OF THIS YEAR: (EXCLUDE INVENTORY STORED OVER (12) MONTHS) \_\_\_\_\_
- E. ESTIMATED OUT-OF-STATE SHIPMENTS THIS YEAR: (MULTIPLY C TIMES D) ENTER UNDER 5.J.3 FRONT PAGE \_\_\_\_\_

7. If property is exempt under freeport, it is exempt either as covered by category 6A, 6B, 6C. The same property cannot be exempted under more than one of these three categories.

8. PHYSICAL LOCATION OF INVENTORY IN THIS COUNTY. (List)

9. LOCATION OF SUPPORTING BOOKS AND RECORDS PERTAINING TO THIS INVENTORY. (List)

10. NAME AND TELEPHONE NUMBER OF RESPONSIBLE INDIVIDUAL TO CONTACT REGARDING ANY QUESTIONS PERTAINING TO THIS INVENTORY.  
 NAME \_\_\_\_\_ PHONE \_\_\_\_\_

**OATH OF PERSON MAKING APPLICATION FOR EXEMPTION:**

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

**FILE ONLINE AT: [www.co.dekalb.ga.us/propappr/index.htm](http://www.co.dekalb.ga.us/propappr/index.htm)**

\_\_\_\_\_  
 (Taxpayer Signature) (Title) (Date)

\_\_\_\_\_  
 (Preparers Signature) (Title) (Date)

DISPOSITION OF THE COUNTY BOARD OF TAX ASSESSORS DATE  
 - APPROVED - - DISAPPROVED -