

PT-50A

▼FROM▼

Rockdale County Tax Assessors  
P O BOX 562  
CONYERS, GA 30012

▼MAIL TO▼

# OFFICIAL TAX MATTER

AIRCRAFT PERSONAL PROPERTY TAX RETURN AND SCHEDULES



<b>AIRCRAFT 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
	2018	(770) 278-7676	
	<b>DUE DATE</b>	OWNERS PHONE NUMBER (LIST)	
	04/02/2018	( )	
<b>COUNTY NAME AND RETURN ADDRESS</b>	<b>TAXPAYER NAME AND ADDRESS</b>		
Rockdale County Tax Assessor P O BOX 562 CONYERS, GA 30012			
<p style="color: red;">To avoid a 10% penalty on aircraft not previously returned, file this return no later than the due date listed above. This return is subject to audit by the Board of Tax Assessors under O.C.G.A. § 48-5-299 and § 48-5-300. the return and supporting schedule must be completed and returned in order for property to be properly returned. Department of Revenue Rule 560-11-10-.08(3)(C)</p>	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>	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 RETURNED VALUE, AS OF JAN. 1	FOR TAX OFFICE USE (Tax Assessors Value)	
AIRCRAFT NUMBER 1 REGISTRATION #:			
AIRCRAFT NUMBER 2 REGISTRATION #:			
AIRCRAFT NUMBER 3 REGISTRATION #:			
AIRCRAFT NUMBER 4 REGISTRATION #:			
AIRCRAFT NUMBER 5 REGISTRATION #:			
<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 questoins 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 _____ <div style="text-align: right; margin-right: 100px;">Signature</div>			
PLEASE PRINT OR TYPE NAME _____			
TITLE _____ DATE: _____ PHONE NUMBER: _____			

## INSTRUCTION SHEET

### 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 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 Tax 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. List 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 #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 OVERHAUL: MAJOR [ ]	TOP [ ]	NOTE: Please submit a copy of your log book to substantiate T.B.O.			
TOTAL HOURS ON AIRFRAME AS OF JAN. 1:		and airframe hours.			

**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 OVERHAUL: MAJOR [ ]	TOP [ ]	NOTE: Please submit a copy of your log book to substantiate T.B.O.			
TOTAL HOURS ON AIRFRAME AS OF JAN. 1:		and airframe hours.			

**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 OVERHAUL: MAJOR [ ]	TOP [ ]	NOTE: Please submit a copy of your log book to substantiate T.B.O.			
TOTAL HOURS ON AIRFRAME AS OF JAN. 1:		and airframe hours.			

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)	NAME OF PURCHASER	_____
	ADDRESS:	_____
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. >>	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:
