

***** ALWAYS KEEP A COPY OF YOUR RETURN FOR YOUR RECORDS *****

Instructions for completing your PT50-M Marine Personal Property Tax Return
and PT50-A Aircraft Personal Property

** Note: Instructions are included with your return. These instructions are simplified and provide visual reference. **

FREQUENTLY ASKED QUESTIONS ON WHERE TO RETURN YOUR PROPERTY

1. All personal property of *non-residents* shall return to the county where the property is located.
2. All personal property of a *resident* individual shall be returned to the county where they maintain a permanent legal residence.

Boats

- Functionally located – located in a county in this state for 184+ days during the preceding calendar year; days may or may not be consecutive.
- Any person who owns a boat shall return to the county where it is functionally located.
- Any person who owns a boat that does not meet the 184+ days requirement shall return to the county where the individual maintains a permanent legal residence.

Aircraft

- Primary home base – where an aircraft is principally hangared or tied down and out of which its flight normally originate.
- Any person who owns an aircraft which has its primary home base in a county in this state shall return to the county in which such primary home base is located.
- Any person who owns an aircraft that does not have a primary home base located in another county shall return where the individual maintains a permanent legal residence.

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TAXPAYER NAME AND ADDRESS
Name Mailing Address City, State Zip

Verify the information that is pre-printed in this area is correct; make corrections if needed. If blank, complete.

READ		TAXPAYER'S DECLARATION	
<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 transferred 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	SIGN	TITLE	Date signed
OWNERS PHONE NUMBER: (Home)	Home phone #	(DayTime)	Day time phone #
			PAGE 1

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TAX SITUS (WHERE YOU LIVE) CHECK ONE <input type="checkbox"/> UNINCORPORATED AREA	
<input type="checkbox"/> CITY OF (LIST)	
BOAT # 1	
GEORGIA COUNTY WHERE BOAT IS FUNCTIONALLY LOCATED 184 DAYS A YEAR OR MORE (LIST):	
GA. REGISTRATION NO. BOAT #1 (LIST):	MOTOR # 1
MFG. NAME: (MAKE) <small>Verify pre-printed information is correct.</small>	MFG. NAME: (MAKE)
MODEL NAME OR #: <small>Complete any blank areas or those indicated as "NEED INFO".</small>	MODEL NAME OR #:
YEAR BUILT:	YEAR BUILT:
LENGTH: HULL MATERIAL:	HORSEPOWER:
DATE PURCHASED:	ELECTRIC START <input type="checkbox"/> RECOIL <input type="checkbox"/>
PURCHASED: NEW <input type="checkbox"/> USED <input type="checkbox"/>	DATE PURCHASED:
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):	

TAX SITUS (WHERE YOU LIVE) CHECK ONE <input type="checkbox"/> UNINCORPORATED AREA	
<input type="checkbox"/> CITY OF (LIST)	
AIRCRAFT # 1	
AIRPORT WHERE AIRCRAFT PRIMARY HOME BASED - CITY _____ COUNTY _____ STATE _____	
REGISTRATION "N" #: <small>Verify the pre-printed information is correct.</small>	AVIONICS AND EXTRA EQUIPMENT
MFG. NAME: (MAKE) <small>Complete any blank areas.</small>	
MODEL NAME OR #:	
YEAR BUILT:	
SERIAL NUMBER:	
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:	

1. Verify the pre-printed information on your return is correct; make changes if needed. Complete any areas that are blank.
2. Write in any additional boats / aircraft that you own.

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3. If you sold your boat / aircraft, please provide a copy of the bill of sale.

4. List anything that is FUNCTIONALLY wrong (not appearance blemishes) in the spaces provided on your return.

If you have any federally documented marine vessels, please complete the information on that section of the return.

FEDERAL DOCUMENTED VESSEL #1	
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: _____

!!! IMPORTANT INFORMATION!!!

This is optional – not required.

If you would like to provide additional information to support the value of your property – please do so. Sometimes this information is helpful to us if your boat / aircraft is not listed in the appraisal manuals that we use. Any additional information provided will be considered.