

PUBLIC NOTICE

RETURN OF TANGIBLE PERSONAL PROPERTY FOR AD VALOREM TAXATION

Hotels • Motels • Apartment Complexes • Short-Term Rentals

Pursuant to **O.C.G.A. § 48-5-12, § 48-5-20, and § 48-5-21**, all owners or operators of **Hotels, Motels, Apartment Complexes, and Short-Term Rental Properties** in Georgia are required to **file an annual personal property tax return** for all taxable furniture, fixtures, equipment, appliances, and other tangible assets used in the operation of the business.

Who Must File

This notice applies to all businesses and property owners who operate:

- Hotels & Motels
- Extended-Stay Lodging
- Apartment Communities
- Multi-Family Housing
- Short-Term Rentals (Airbnb, VRBO, etc.)
- Any property rented for 30 days or less
- Property managers filing on behalf of owners

What Must Be Returned

All taxable **tangible personal property**, including but not limited to:

- Furniture
- Appliances
- Electronics
- Linens & supplies
- Leasing office equipment
- Fixtures and improvements
- Rental furnishings
- Any other equipment used to operate the rental

Owners must report **description, original cost, and year acquired** for each asset.

Where to File

Returns must be filed with the **County Board of Assessors** where the property is located.

Forms accepted include:

- **PT-50P Personal Property Return**
- County-issued supplemental schedules

Deadline to File

April 1st of each year (As required by O.C.G.A. § 48-5-20.)

Failure to file may result in:

- A **10% penalty** added to the value of the unreturned property
- Assessment based on the best information available to the Board of Assessors

Short-Term Rental Owners

If you operate a short-term rental (Airbnb, VRBO, etc.), you **are considered a business for ad valorem tax purposes** and must file a tangible personal property return listing all furnishings and equipment associated with the rental unit.

Need Assistance?

For questions regarding completing the return, asset listing requirements, or determining what must be reported, please contact:

The Houston County Board of Assessors

Personal Property Department

Phone: (478) 218-4760

Address: 201 Perry Parkway
Perry, GA 31069