

IMPORTANT NOTICE

FREEPORT EXEMPTION APPLICATION

Failure to file a timely Freeport Exemption Application shall constitute a waiver of the exemption. (O.C.G.A. 48-5-48.1)

In order for your application to be considered, you must timely submit supporting documentation also. Information submitted shall be as of January 1, 2016.

Failure to provide the requested documents and Freeport Exemption Application on or before the deadline of April 1, 2016 shall constitute A WAIVER OF THE FREEPORT EXEMPTION for the current year. If mailing, a corporation's postage meter postmark is NOT acceptable. The application and return must be postmarked by the United States Post Office by April 1, 2016.

Deadline for filing is as follows: To receive the full exemption, the Freeport Exemption Application, with the supporting documentation and Board of Tax Assessors approval, must be received on or before **April 1, 2016**. Applications and supporting documentation received after April 1 will receive the exemption as follows: Those received April 2 – April 30 will receive 66.67% of the full exemptions, May 1 – May 31 will receive 58.22% of the full exemption, June 1 will receive 50% of the full exemption. Applications and supporting documentation received June 2 or later shall constitute a waiver of the full exemption for the current year.

A new Freeport Application and Tangible Personal Property Return and Supporting Schedules MUST BE SUBMITTED EACH YEAR. The exemption does not carry forward to subsequent years. You will be receiving the Tangible Personal Property Return in a separate mailing.

DOCUMENTATION REQUESTED:

Balance Sheet, Trial Balance, Operating Statement, etc for 12/31/2015 and Form 4562 or detailed asset listing as of 12/31/2015 (These documents are for verification purposes only). Sales documentation for 2015 calendar year detailing the total sales made from this location and either, sales made inside Georgia, or sales made outside Georgia.

You may contact the Personal Property Division of the Carroll County Board of Assessors by phone at 770-830-5812 (ext. 242 or 314) by email at assessors@carrollcountyga.com.

Additional information may be found in the Official Code of Georgia Annotated 48-5-48.1

Carroll County Board of Assessors
423 College Street, Room 409
P. O. Box 328
Carrollton, GA. 30112

CERTIFIED NUMBER: _____