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Georgia Department of Revenue Local Government Services Division

Aircraft Personal Property Tax Return

Form: [PT-50A](#)**Who Should File:** Residents and non-residents that own aircraft in Georgia.**When To File:** Property tax returns are required to be filed by April 1. [Click here](#) for more information.**Submit To:** The Tax Commissioner or the Tax Assessor in the county where the property is located. [Click here](#) for more information.**Instructions:** Residents and non-residents are required to file a return of the fair market value of their aircraft in the county where the primary home base is located. The primary home base is where most flights originate. Owners of aircraft that do not have a primary home base located in a county in Georgia are required to file a return in the county of legal residence of the owner. [Commercial airline flight equipment](#) is returned to the State Revenue Commissioner. Aircraft includes airplanes, rotocraft, and lighter than air vehicles. Property taxes are due on property that was owned on January 1 for the current tax year.For more instructions see form [PT-50A](#).

Contact

Vicki Lambert

Director

4125 Welcome All Road
Suite 701

Atlanta GA 30349

Phone: 404-724-7000

Fax: 404-724-7011

Email: local.government.services@dor.ga.gov
[Biography](#)Digest Compliance
(404) 724-7003Public Utilities
(404) 724-7008Distribution Unit
(404) 724-7004Unclaimed Property
(855) 329-9863

Our Mission

The mission of the Department of Revenue is to administer the tax laws of the State of Georgia fairly and efficiently in order to promote public confidence and compliance, while providing excellent customer service.

FASTER. FRIENDLIER. EASIER.

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AIRCRAFT PERSONAL PROPERTY TAX RETURN 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
	706-253-8700		
	DUE DATE	OWNERS PHONE NUMBER (LIST)	
APRIL 1			
COUNTY NAME AND RETURN ADDRESS	TAXPAYER NAME AND ADDRESS		
PICKENS COUNTY BOARD OF ASSESSORS 1266 EAST CHURCH STREET SUITE 121 JASPER GA 30143			
<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 provided to you so you may return the fair market value of your aircraft for this tax year. The return and supporting schedule must be completed and returned in order for the aircraft 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:		
PERSONAL PROPERTY STRATA	<p style="color: red;">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.</p>		
A. AIRCRAFT- INCLUDES AIRPLANES, ROTOCRAFT, AND LIGHTER THAN AIR VEHICLES. COMMERCIAL AIRLINE AIRCRAFT ARE RETURNED TO THE STATE REVENUE COMMISSIONER.	TAXPAYER RETURN VALUE AS OF JAN. 1 THIS YEAR	FOR TAX OFFICE USE ONLY (TAX ASSESSORS VALUE)	
AIRCRAFT NUMBER 1 REGISTRATION N #:			
AIRCRAFT NUMBER 2 REGISTRATION N #:			
AIRCRAFT NUMBER 3 REGISTRATION N #:			
AIRCRAFT NUMBER 4 REGISTRATION N #:			
AIRCRAFT NUMBER 5 REGISTRATION N #:			
TOTAL			
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.			
<div style="text-align: center;">TAXPAYER'S DECLARATION</div> <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 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> <p>TAXPAYER OR AGENT X _____ TITLE _____ DATE _____</p> <p>OWNERS PHONE NUMBER: (Home) _____ (DayTime) _____</p> <div style="text-align: right;">PAGE 1</div>			

INSTRUCTIONS

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 tax 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 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. Listing 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 SCHEDULE E THIS SCHEDULE IS CONSIDERED CONFIDENTIAL INFORMATION AND NOT OPEN FOR PUBLIC INSPECTION. RETURN COMPLETED FORM TO ADDRESS LISTED BELOW		TAX YEAR	IF ASSISTANCE NEEDED CALL 706-253-8700	ACCOUNT NUMBER
		DUE DATE	OWNERS PHONE NUMBER (LIST)	
		APRIL 1		
COUNTY NAME AND RETURN ADDRESS		TAXPAYER NAME AND ADDRESS		
PICKENS COUNTY BOARD OF ASSESSORS 1266 EAST CHURCH STREET SUITE 121 JASPER GA 30143				
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" #:		AVIONICS AND EXTRA EQUIPMENT		
MFG. NAME: (MAKE)				
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:				
AIRCRAFT # 2				
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 <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:				
Is there anything functionally wrong with your aircraft? Yes <input type="checkbox"/> No <input type="checkbox"/> If yes, please provide the Board of Assessors with information in order for them to make a proper assessment. (List Below)		NAME OF PURCHASER: _____ ADDRESS: _____ CITY, STATE, ZIP: _____ DATE SOLD: _____ SALE PRICE: _____ DESCRIPTION _____		
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.		NAME: _____ ADDRESS: _____ CITY, STATE, ZIP: _____		
If purchased used this year, list the name and address of the previous owner.				
List anything functionally wrong with your aircraft:				

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 OVER HAUL: MAJOR ☐ TOP ☐

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:

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 OVER HAUL: MAJOR ☐ TOP ☐

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:

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 OVER HAUL: MAJOR ☐ TOP ☐

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:

Is there anything functionally wrong with your aircraft? Yes ☐ No ☐

If yes, please provide the Board of Assessors with information in order for them to make a proper assessment. (List Below)

NAME OF PURCHASER: _____

ADDRESS: _____

CITY, STATE, ZIP: _____

DATE SOLD: _____ SALE PRICE: _____

DESCRIPTION _____

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. ➤

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: _____