Muscogee County Board of Tax Assessors PERSONAL PROPERTY DIVISION PO Box 1340 Columbus, GA 31902-1340

OFFICIAL TAX MATTER

AIRCRAFT PERSONAL PROPERTY TAX RETURN AND SCHEDULES

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AIRCRAFT PERSONAL PROPERTY TAX RETURN AND SCHEDULES



AIRCRAFT	TAXYEAR	IF ASS	SISTANCE NEEDE	D CALL	ACCOUNT NUMBER	
PERSONAL PROPERTY TAX RETURN THIS RETURN IS CONSIDERED PUBLIC INFORMATION AND WILL BE OPEN FOR PUBLIC INSPECTION RETURN COMPLETED FORM TO ADDRESS LISTED BELOW		2024 (706) 653-4402				
		ATE	OWN	ERS PHONE NU	JMBER (LIST)	
		024				
COUNTY NAME AND RETURN ADDRESS	_	TA	XPAYER NAM	E AND ADDF	RESS	
Muscogee County Board of Tax Assessors PERSONAL PROPERTY DIVISION PO Box 1340 Columbus, GA 31902-1340						
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		TAX SITUS (WHERE YOU LIVE) CHECK ONE				
		[] UNINCORPORATED AREA [] CITY OF (LIST):				
		IF MAILING ADDRESS OR NAME IS INCORRECT, PLEASE CORRECT IN THE SPACE PROVIDED BELOW.				
		NAME:				
returned in order for the aircraft to be properly returned. Department of Revenue Rule		ADDRESS:				
560-11-1008 (3) (C).		CITY, STATE, ZIP:				
PERSONAL PROPERTY STRATA	_				HERE PRIMARY HOME	
A. AIRCRAFT- INCLUDES AIRPLANES, ROTOCRAFT, AND LIGHTER THAN AIR VEHICLES. COMMERCIAL AIRLINE	BASE IS LOCATED. LIST THE FAIR MARKET VALUE OF ALL AIRCRAFT UNDER TAXPAYER RETURN COLUMN BELOW.					
AIRCRAFT ARE RETURNED TO THE STATE REVENUE COMMISSIONER.		AXPAYER R VALUE AS JAN. 1 THIS	S OF	-	OFFICE USE ONLY SESSORS 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 the purpose of ascertaining what property is subject to taxa	investigate tion and to	and to in require th	quire into the p	property owners	ed in the county for erty for taxation.	
TAXPAYER'S	DECLA	RATION	J			
"I do solemnly swear that I have carefully read (or have hea foregoing tax list, and that the value placed by me on the pro and I further swear that I returned, for the purpose of being or have control of either as agent, executor, administrator, of taxed thereon, I have not attempted either by transferring governing taxation in this state. I do further swear that in make of every species of property contained therein."	perty return taxed there or otherwise my proper	ned, as sheon, every e; and that ty to anot	nown by the list y species of pro t in making this ther or by any	, is the true moperty that I controlled in the return, for the other means	arket value thereof; own in my own right he purpose of being to evade the laws	
TAXPAYER OR AGENT X		TITLE		DATE		
OWNERS PHONE NUMBER: (Home)		(Day I	<i></i>		PAGE 1	

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.

	T=		T 7	
AIRCRAFT SCHEDULE E	TAXYEAR	IF ASSISTANCE NEEDED CALL	ACCOUNT NUMBER	
THIS SCHEDULE IS CONSIDERED CONFIDENTIAL	2024	(706) 653-4402		
INFORMATION AND NOT OPEN FOR PUBLIC INSPECTION.	DUE DA		IMBER (LIST)	
RETURN COMPLETED FORM TO ADDRESS LISTED BELOW	April 1, 2024			
COUNTY NAME AND RETURN ADDRESS	TAXPAYER NAME AND ADDRESS			
COUNTY MAINE AIND LET DIVIN ADDITEOR	+	IAXPAYEK INAIVIE AIND ADDRESS		
Marie County Deard of Tay Appearer				
Muscogee County Board of Tax Assessors				
PERSONAL PROPERTY DIVISION				
PO Box 1340				
Columbus, GA 31902-1340				
TAX SITUS (WHERE YOU LIVE) CHECK ONE [] UNINCO		۸ロニ۸		
,	RPURALED	AREA		
[] CITY OF (LIST)	ODALT # 4			
	RCRAFT # 1	2011/17/	OTATE	
AIRPORT WHERE AIRCRAFT PRIMARY HOME BASED - C	<u> </u>	COUNTY	STATE	
REGISTRATION "N" #:		AVIONICS AND EXTRA EQUIPM	/IENT	
MFG. NAME: (MAKE)	Γ			
MODEL NAME OR #:				
YEAR BUILT:	+			
SERIAL NUMBER:	+			
	 			
DATE PURCHASED				
PURCHASED: NEW [] USED []				
COST:	Γ			
HOURS BETWEEN OVERHAULS (TBO):				
HOURS SINCE LAST OVERHAUL:	+			
LAST OVERHAUL: MAJOR [] TOP []	NOTE: Plea	se submit a copy of your log book to	substantiate TRO	
TOTAL HOURS ON AIRFRAME AS OF JAN. 1:	and airframe	., ,	Substantiate 1.D.C.	
		a nours.		
	RCRAFT # 2	22:0:=		
AIRPORT WHERE AIRCRAFT PRIMARY HOME BASED - C	<u></u> אדונ	COUNTY	STATE	
REGISTRATION "N" #:		AVIONICS AND EXTRA EQUIPM	ΛΕΝΤ	
MFG. NAME: (MAKE)				
MODEL NAMÈ OR #:				
YEAR BUILT:	+			
SERIAL NUMBER:	+			
DATE PURCHASED	+			
PURCHASED: NEW [] USED []				
COST:				
HOURS BETWEEN OVERHAULS (TBO):	Γ			
HOURS SINCE LAST OVERHAUL:				
LAST OVERHAUL: MAJOR [] TOP []	NOTE: Plea	ase submit a copy of your log book to	substantiate T.B.O.	
TOTAL HOURS ON AIRFRAME AS OF JAN. 1:	and airframe		0000101.11.11.11.11.11.11.11.11.11.11.11	
Is there anything functionally wrong with your aircraft? Yes [] No[].	NAME OF	PURCHASER:		
If yes, please provide the Board of Assessors with information in	455556	S:		
order for them to make a proper assessment. (List Below)		TE, ZIP:		
If you sold or traded your aircraft and did not own on January 1,	DATE SUL	D:SALE PRICE:		
this year, this section should be completed in order for the	DESCRIPT	TION		
items to be removed from your account.				
	NAME.			
If purchased used this year, list the name and address of	ADDDESS	S:		
the previous owner.				
	CITY, STAI	ΓΕ, ZIP:		
List anything functionally wrong with your aircraft:	_			
	"	TARLADOITIONIAL OUTETO IE NICEDEE	► DACE 2	
LIST ADDITIONAL AIRCRAFT AND AVIONICS ON THE BACK OF TH	IIS FORM. ALI	IACH ADDITIONAL SHEETS IF NEEDED). ———— PAGE 3	

AIF	CRAFT # 3
AIRPORT WHERE AIRCRAFT PRIMARY HOME BASED - (CITYSTATE
REGISTRATION "N" #:	AVIONICS AND EXTRA EQUIPMENT
MFG. NAME: (MAKE)	
MODEL NAME OR #:	
YEAR BUILT:	
SERIAL NUMBER:	
DATE PURCHASED	
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.
TOTAL HOURS ON AIRFRAME AS OF JAN. 1:	and airframe hours.
AIF	CRAFT#4
AIRPORT WHERE AIRCRAFT PRIMARY HOME BASED - (CITY COUNTY STATE
REGISTRATION "N" #:	AVIONICS AND EXTRA EQUIPMENT
MFG. NAME: (MAKE)	A CONTROL OF THE CONT
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.
TOTAL HOURS ON AIRFRAME AS OF JAN. 1:	and airframe hours.
	CCRAFT # 5
AIRPORT WHERE AIRCRAFT PRIMARY HOME BASED - (
REGISTRATION "N" #:	AVIONICS AND EXTRA EQUIPMENT
	AVIONICS AND EXTRA EQUIPMENT
MFG. NAME: (MAKE)	
MODEL NAME OR #:	
YEAR BUILT:	
SERIAL NUMBER:	
SERIAL NUMBER: DATE PURCHASED	
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PAGF 4