

Business

Helpful Hints

- Use the grouping examples on the instruction sheet to group all assets on Schedule A per year purchased. This should show a total value for each year.
- If you have additions, disposals, or transfers, please include a detailed list.
- Office supplies should be listed on Schedule B of the return.

Did You Know

- Freeport is an exemption given to manufacturers, distributors and inventory destined out of state. You must apply with your personal property return filing by April 1st for the full exemption.

Business Moved/Closed/Sold

- Please provide documentation with supporting evidence such as:
 - o Bill of Sale OR Lease Agreement.

If no return is filed an estimated value and penalty will be assessed.

Boats

Helpful Hints

- Boats owned and located in Georgia counties on **January 1st** are subject to personal property tax
- Boats are **not titled** in Georgia. It is the taxpayers responsibility to notify us and DNR of changes
- The enclosed return provides you the opportunity to correct any errors on your boat. Please review boat and motor information and update as needed.
- We use market data to determine marine values. Please return your opinion of value for consideration. Additional info may be required for valuation changes.

Boat Sold

- Please provide a bill of sale complete with:
 - o date of sale, new owner information, sale price, and description of vessel
 - o If you do not have a bill of sale or documentation, please contact our office.

Boat Location

- Boats shall be returned to the county where located 184 days a year or more.
- If your boat has been outside Hall County for more than 184 days of the year:
 - o Provide documentation with supporting evidence showing where the boat is housed, date boat arrived at location.

Aircraft

Helpful Hints

- The enclosed return provides you the opportunity to correct any errors on your aircraft account.

Engine Hours

- Total airframe hours and hours since last overhaul can significantly affect the fair market value of your aircraft. Please include a copy of your logbook if available.

Aircraft Sold

- Please provide a bill of sale complete with:
 - o Date of sale, new owner information, sale price, and description of aircraft.

Aircraft Hangared Outside of Hall County

- Please provide documentation with supporting evidence showing:
 - o Where aircraft is hangared OR flight logs showing where most flights originate.

IMPORTANT INFORMATION

- Returns are due **April 1st** by mail or hand delivered. Only the official postmark of the USPS determines timeliness. We **do not** accept metered mail as timely.
- Visit <http://www.hallcounty.org/faq> for frequently asked questions.
- A total account value of less than \$7,501 is exempt from personal property taxes. However, you will still need to file a return with accurate values.
- Contact Debra Ray at 770-531-6749 or Email at personal.property@hallcounty.org
- Physical address: 2875 Browns Bridge Road 1st floor, Gainesville GA 30503
- **All returns must be signed or the information is not valid**