# MARINE

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 |
|---|---|---|
| 2018 | (770) 830-5812 | |
| DUE DATE | OWNERS PHONE NUMBER (LIST) | |
| APRIL 1, 2018 | | |

| COUNTY NAME AND RETURN ADDRESS | TAXPAYER NAME AND ADDRESS |
|---|---|
| CARROLL COUNTY BOARD OF ASSESSORS, ROOM 409<br>423 COLLEGE STREET - P.O. BOX 338<br>CARROLLTON, GA 30112 | |

To avoid a 10% penalty on boats and motors 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 boat and motor for this tax year. The return and supporting schedule must be completed and returned in order for the boat and motor to be properly returned. Department of Revenue Rule 560-11-10-.08 (3) (C).

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:

ADDRESS:

CITY, STATE, ZIP:

## PERSONAL PROPERTY STRATA

BOATS SHALL BE RETURNED TO THE COUNTY WHERE LOCATED 184 DAYS A YEAR OR MORE. LIST THE FAIR MARKET VALUE OF ALL BOATS AND MOTORS BELOW (EXCLUDE TRAILER).

| B - BOATS AND MOTORS - INCLUDE ALL CRAFT IN AND ABOVE THE WATER, THE MOTORS BUT NOT THE LAND TRANSPORT VEHICLES (TRAILERS). | TAXPAYER RETURN VALUE AS OF JAN. 1 THIS YEAR | FOR TAX OFFICE USE ONLY (TAX ASSESSORS VALUE) |
|---|---|---|
| BOAT AND MOTOR NUMBER 1<br>GA. REGISTRATION #: | | |
| BOAT AND MOTOR NUMBER 2<br>GA. REGISTRATION #: | | |
| BOAT AND MOTOR NUMBER 3<br>GA. REGISTRATION #: | | |
| BOAT AND MOTOR NUMBER 4<br>GA. REGISTRATION#: | | |
| BOAT AND MOTOR NUMBER 5<br>GA REGISTRATION #: | | |
| FEDERAL DOCUMENTED VESSEL #1<br>COAST GUARD NUMBER: | | |
| FEDERAL DOCUMENTED VESSEL # 2<br>COAST GUARD NUMBER: | | |
| **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.

## TAXPAYER'S DECLARATION

"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."

TAXPAYER OR AGENT X _____ TITLE _____ DATE _____

OWNERS PHONE NUMBER: (Home) _____ (DayTime) _____

# INSTRUCTIONS

## INSTRUCTIONS FOR PAGE ONE – MARINE PERSONAL PROPERTY TAX RETURN

1. Boats shall be returned to the county where located 184 days a year or more.
2. The return is considered public information and will be open for public inspection.
3. If taxpayer name or mailing address is incorrect, please correct in the space provided.
4. To avoid a 10% penalty on boats and motors not previously returned, this return must be filed no later than date listed under the due date column on page one.
5. This return is provided for the taxpayer to report the fair market value of all boats and motors 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 one.
7. Fair market value of boats and motors should not include the value of the trailer. Taxes on trailers are paid when tag is purchased.
8. 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 D (MARINE)

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 boat and motor should be listed in order for the Board of Tax Assessors to determine the proper assessment.
3. If the boat and motor has been sold or traded and you did not own 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. Additional boats and motors and federal documented vessels may be listed on the back of Schedule D. Attach additional sheets if necessary.
5. Attach a listing of anything that is functionally wrong with your boat and motor. This will help the Board of Assessors make a proper assessment.
6. Boat and motor accessory equipment, such as trolling motors, should be listed on the back of Schedule D.

## REFERENCE INFORMATION

1. O.C.G.A. § 48-5-299 requires the Board to 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.

# MARINE SCHEDULE D

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 | ACCOUNT NUMBER |
|---|---|---|
| 2018 | (770) 830-5812 | |
| DUE DATE | OWNERS PHONE NUMBER (LIST) | |
| APRIL 1, 2018 | | |

| COUNTY NAME AND RETURN ADDRESS | TAXPAYER NAME AND ADDRESS |
|---|---|
| | |

TAX SITUS (WHERE YOU LIVE) CHECK ONE ☐ UNINCORPORATED AREA
☐ CITY OF (LIST)

## BOAT # 1

GEORGIA COUNTY WHERE BOAT IS FUNCTIONALLY LOCATED 184 DAYS A YEAR OR MORE (LIST):

| | |
|---|---|
| GA. REGISTRATION NO. BOAT #1 (LIST): | **MOTOR # 1** |
| MFG. NAME: (MAKE) | MFG. NAME: (MAKE) |
| MODEL NAME OR #: | MODEL NAME OR #: |
| YEAR BUILT: | YEAR BUILT: |
| LENGTH: HULL MATERIAL: | HORSEPOWER: |
| DATE PURCHASED: | ELECTRIC START ☐ RECOIL ☐ |
| PURCHASED: NEW ☐ USED ☐ | DATE PURCHASED: |
| COST: (BOAT) | PURCHASED: NEW ☐ USED ☐ |
| TOTAL COST OF BOAT & MOTOR (EXCLUDING TRAILER): | COST: (MOTOR): |

CHECK TYPE OF BOAT ☐ INBOARD ☐ OUTBOARD ☐ INBOARD/OUTBOARD ☐ SAILBOAT ☐ PONTOON
☐ HOUSEBOAT ☐ JET BOAT ☐ JET SKI ☐ OTHER (LIST):

## BOAT # 2

GEORGIA COUNTY WHERE BOAT IS FUNCTIONALLY LOCATED 184 DAYS A YEAR OR MORE (LIST):

| | |
|---|---|
| GA. REGISTRATION NO. BOAT #2 (LIST): | **MOTOR # 2** |
| MFG. NAME: (MAKE) | MFG. NAME: (MAKE) |
| MODEL NAME OR #: | MODEL NAME OR #: |
| YEAR BUILT: | YEAR BUILT: |
| LENGTH: HULL MATERIAL: | HORSEPOWER: |
| DATE PURCHASED: | ELECTRIC START ☐ RECOIL ☐ |
| PURCHASED: NEW ☐ USED ☐ | DATE PURCHASED: |
| COST: (BOAT) | PURCHASED: NEW ☐ USED ☐ |
| TOTAL COST OF BOAT & MOTOR (EXCLUDING TRAILER): | COST: (MOTOR): |

CHECK TYPE OF BOAT ☐ INBOARD ☐ OUTBOARD ☐ INBOARD/OUTBOARD ☐ SAILBOAT ☐ PONTOON
☐ HOUSEBOAT ☐ JET BOAT ☐ JET SKI ☐ OTHER (LIST):

LIST ALL BOAT AND MOTOR ACCESSORY EQUIPMENT ON THE BACK OF THIS FORM. EXAMPLE - TROLLING MOTOR, ETC.

Is there anything functionally wrong with your boat and motor? Yes ☐ No ☐ If yes, please provide the Board of Assessors with documentation in order for them to make a proper assessment.

If you sold or traded your boat and motor 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 OF PURCHASER: _____
ADDRESS: _____
CITY, STATE, ZIP: _____
DATE SOLD: _____ SALE PRICE: _____
DESCRIPTION _____

If purchased used this year, list the name and address of the previous owner. ➤

NAME: _____
ADDRESS: _____
CITY, STATE, ZIP _____

## FEDERAL DOCUMENTED VESSEL #1

TYPE AND USE OF VESSEL: _____
VESSEL NAME: _____ LENGTH: _____ YEAR BUILT: _____ HULL MATERIAL: _____
HORSEPOWER AND TYPE OF ENGINE: _____ COAST GUARD NUMBER: _____
YEAR PURCHASED: _____ PURCHASED: NEW ☐ USED ☐ AMOUNT OF PURCHASE: _____
HOME PORT: _____ WHERE DOCKED: _____

LIST ADDITIONAL BOATS AND MOTORS, AND EQUIPMENT ON THE BACK OF THIS FORM.
ATTACH ADDITIONAL SHEETS IF NEEDED

LIST ADDITIONAL BOATS AND MOTORS AND FEDERAL DOCUMENTED VESSELS ON THIS PAGE

**BOAT # 3**

GEORGIA COUNTY WHERE BOAT IS FUNCTIONALLY LOCATED 184 DAYS A YEAR OR MORE (LIST):

| | |
|---|---|
| GA . REGISTRATION NO. BOAT #3 (LIST): | **MOTOR # 3** |
| MFG. NAME: (MAKE) | MFG. NAME: (MAKE) |
| MODEL NAME OR #: | MODEL NAME OR #: |
| YEAR BUILT: | YEAR BUILT: |
| LENGTH: HULL MATERIAL: | HORSEPOWER: |
| DATE PURCHASED: | ELECTRIC START ☐ RECOIL ☐ |
| PURCHASED: NEW ☐ USED ☐ | DATE PURCHASED: |
| COST: (BOAT) | PURCHASED: NEW ☐ USED ☐ |
| TOTAL COST OF BOAT & MOTOR (EXCLUDING TRAILER): | COST: (MOTOR): |

CHECK TYPE OF BOAT ☐ INBOARD ☐ OUTBOARD ☐ INBOARD/OUTBOARD ☐ SAILBOAT ☐ PONTOON
☐ HOUSEBOAT ☐ JET BOAT ☐ JET SKI ☐ OTHER (LIST):

**BOAT # 4**

GEORGIA COUNTY WHERE BOAT IS FUNCTIONALLY LOCATED 184 DAYS A YEAR OR MORE (LIST):

| | |
|---|---|
| GA. REGISTRATION NO. BOAT #4 (LIST): | **MOTOR # 4** |
| MFG. NAME: (MAKE) | MFG. NAME: (MAKE) |
| MODEL NAME OR #: | MODEL NAME OR #: |
| YEAR BUILT: | YEAR BUILT: |
| LENGTH: HULL MATERIAL: | HORSEPOWER: |
| DATE PURCHASED: | ELECTRIC START ☐ RECOIL ☐ |
| PURCHASED: NEW ☐ USED ☐ | DATE PURCHASED: |
| COST: (BOAT) | PURCHASED: NEW ☐ USED ☐ |
| TOTAL COST OF BOAT & MOTOR (EXCLUDING TRAILER): | COST: (MOTOR): |

CHECK TYPE OF BOAT ☐ INBOARD ☐ OUTBOARD ☐ INBOARD/OUTBOARD ☐ SAILBOAT ☐ PONTOON
☐ HOUSEBOAT ☐ JET BOAT ☐ JET SKI ☐ OTHER (LIST):

**BOAT # 5**

GEORGIA COUNTY WHERE BOAT IS FUNCTIONALLY LOCATED 184 DAYS A YEAR OR MORE (LIST):

| | |
|---|---|
| GA. REGISTRATION NO. BOAT #5 (LIST): | **MOTOR # 5** |
| MFG. NAME: (MAKE) | MFG. NAME: (MAKE) |
| MODEL NAME OR #: | MODEL NAME OR #: |
| YEAR BUILT: | YEAR BUILT: |
| LENGTH: HULL MATERIAL: | HORSEPOWER: |
| DATE PURCHASED: | ELECTRIC START ☐ RECOIL ☐ |
| PURCHASED: NEW ☐ USED ☐ | DATE PURCHASED: |
| COST: (BOAT) | PURCHASED: NEW ☐ USED ☐ |
| TOTAL COST OF BOAT & MOTOR (EXCLUDING TRAILER): | COST: (MOTOR): |

CHECK TYPE OF BOAT ☐ INBOARD ☐ OUTBOARD ☐ INBOARD/OUTBOARD ☐ SAILBOAT ☐ PONTOON
☐ HOUSEBOAT ☐ JET BOAT ☐ JET SKI ☐ OTHER (LIST):

Is there anything functionally wrong with your boat and motor? Yes( ) No( ). If yes, please provide the Board of Assessors with documentation in order for them to make a proper assessment.

If you sold or traded your boat and motor 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 OF PURCHASER: _____
ADDRESS: _____
CITY, STATE, ZIP: _____
DATE SOLD: _____ SALE PRICE: _____
DESCRIPTION _____

NAME: _____
ADDRESS: _____
CITY, STATE, ZIP

**FEDERAL DOCUMENTED VESSEL #2**

TYPE AND USE OF VESSEL: _____
VESSEL NAME: _____ LENGTH: _____ YEAR BUILT: _____ HULL MATERIAL: _____
HORSEPOWER AND TYPE OF ENGINE: _____ COAST GUARD NUMBER: _____
YEAR PURCHASED: _____ PURCHASED: NEW ☐ USED ☐ AMOUNT OF PURCHASE: _____
HOME PORT: _____ WHERE DOCKED: _____

BOAT AND MOTOR ACCESSORY EQUIPMENT (LIST): _____