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Georgia Department of Revenue Local Government Services Division

Taxpayer's Return of Real Property

Form: [PT-50R](#)

Who Should File: Residents and non-residents that own real property 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 of Georgia are required to file a return of their real property in the county where the real property is located. Nonresidents that have real property located in Georgia are required to file a return for the property in the county where the property is located. Real property includes land, all improvements attached to land, real fixtures, and leasehold interests in real property. Property taxes are due on property that was owned on January 1 for the current tax year. [Click here](#) for more information.

Contact: For questions about filing returns, you should contact the board of tax assessor's office where the property is being returned. [Click here](#) for contact information.

Contact

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Director

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[Biography](#)

Digest Compliance
(404) 724-7003

Public Utilities
(404) 724-7008

Distribution Unit
(404) 724-7004

Unclaimed 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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TAXPAYER'S RETURN OF REAL PROPERTY

COUNTY _____

TAX YEAR _____

O.C.G.A. Section 48-5-15(a): "All improved and unimproved real property in this state which is subject to taxation shall be returned in person or by mail by the person owning the real property or by his agent or attorney to the tax receiver or tax commissioner of the county where the real property is located." Taxpayer or taxpayer's agent must complete Sections A, B, and C and sign in Section D. To avoid a 10% penalty, file not later than the due date of _____

SECTION A: PROPERTY INFORMATION

| | | | |
|-----------------------------|--------------|-------------|---|
| MAP & PARCEL IDENTIFICATION | TAX DISTRICT | ACCOUNT NO. | If property is in a covenant, list year covenant first began: |
| DESCRIPTION OF PROPERTY: | | | |

SECTION B: OWNER INFORMATION

| PREVIOUS YEAR INFORMATION | | CURRENT YEAR INFORMATION (IF DIFFERENT FROM PREVIOUS YEAR) | |
|--------------------------------|--|---|--|
| NAME | | NAME | |
| ADDRESS 1 | | ADDRESS 1 | |
| ADDRESS 2 | | ADDRESS 2 | |
| ADDRESS 3 | | ADDRESS 3 | |
| CITY, STATE, ZIP | | CITY, STATE, ZIP | |
| DAYTIME PHONE NO (Optional) | | DAYTIME PHONE NO (Optional) | |

SECTION C: FAIR MARKET VALUE INFORMATION:

| TYPE OF REAL PROPERTY | ACRES | DESCRIPTION OF IMPROVEMENT | *CLASS/ STRATA | PREVIOUS YEAR'S 100% FAIR MARKET VALUE | CURRENT YEAR TAXPAYER 100% STATED FAIR MARKET VALUE |
|-----------------------|-------|----------------------------|-------------------|---|---|
| LAND | | | | | |
| LAND | | | | | |
| IMPROVEMENT | | | | | |
| IMPROVEMENT | | | | | |
| IMPROVEMENT | | | | | |
| IMPROVEMENT | | | | | |
| IMPROVEMENT | | | | | |
| IMPROVEMENT | | | | | |
| TOTAL | | | | | |

* CLASS REFERENCE: R - RESIDENTIAL C - COMMERCIAL
A - AGRICULTURAL I - INDUSTRIAL

* STRATA REFERENCE: 1 - IMPROVEMENTS 5 - LARGE TRACTS
3 - LOTS 6 - PRODUCTION/STORAGE/AUXILIARY
4 - SMALL TRACTS

SECTION D: TAXPAYER'S DECLARATION AND SIGNATURE

"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'S SIGNATURE _____ DATE _____

Filing of this document will create a review of the county's value of the property being returned. Reasonable notice is hereby provided that an onsite inspection by a member of the county appraisal staff may be required. Said property visit will be for the purpose of determining the correctness of the information contained in the county's appraisal record for the improvement date and condition of the property.

SECTION E: FOR TAX ASSESSORS OFFICE USE ONLY

| | | |
|-------------|----------------------|-------------|
| TOTAL ACRES | TOTAL ASSESSED VALUE | 10% PENALTY |
|-------------|----------------------|-------------|