



## **BUSINESS PERSONAL PROPERTY**

**Under the direction of the Board of Tax Assessors, and the Chief Appraiser, the Lumpkin County Business Personal Property Division of the Appraisal Office is responsible for valuing taxable personal property, in compliance with the taxation laws of the State of Georgia. Personal Property includes aircraft, boats, business assets such as machinery, equipment, furniture, fixtures, computer equipment, and inventory and supplies. You are responsible for reporting all taxable personal property. Failure to do so will result in penalties being assessed against you. If you own a business, a boat and or motor you must file a return. As a courtesy, return forms are mailed to you, however, failure to receive the forms from us by U.S. mail does not relieve you of the responsibility of filing the return. The forms are available for download thru the Georgia Department of Revenue or can be requested by calling Jacki Myers, Business Personal Property Division at 706-864-2433 ext 2597.**

**JANUARY 1<sup>ST</sup> OF EACH YEAR IS THE ASSESSMENT DATE IN GEORGIA THEREFORE ALL BUSINESS PERSONAL PROPERTY RETURNS SHOULD BE FILED IN THE APPRAISAL OFFICE OR POSTMARKED BY THE US POSTAL SERVICE NO LATER THAN APRIL 1<sup>ST</sup> OF EACH YEAR.**

Aircraft Personal Property Tax Return Form [PT-50A](#)

Marine Personal Property Tax Return Form [PT-50M](#)

Business Personal Property Tax Return Form [PT-50P](#)

Application For Freeport Exemption Inventory [PT-50PF](#).