

ALABAMA DEPARTMENT OF REVENUE  
PROPERTY TAX DIVISION

P.O. Box 327210 • Montgomery, AL 36132-7210 • (334) 242-1525

# Aircraft Property Tax Return Instructions

- Per §32-11-2, Code of Ala. 1975 - Effective October 1, 2022, all airplanes, airships, and other aircrafts listed in Section 40-11-1, Code of Alabama 1975, shall be valued and assessed by the Department of Revenue.
- The ADV-ACR 45 paper form will be used to report aircraft based in Alabama, including hot air balloons (whether for personal or business use) as of October 1 of each year.
- General Owner Information:
  - Provide the owner of the aircraft being reported.
  - Provide the mailing address of the aircraft owner. This address will be used for correspondence including valuation notices and tax bills.
  - Provide contact information for the owner.
  - Provide the specific location where the aircraft is based (where it generally departs from and returns to in its normal operation or where the aircraft is stored if not airworthy.)
- List aircraft information including N-number, serial number, make, model, year of manufacture, and acquisition cost for all types of aircraft. For hot air balloons, list the manufacturer's suggested life of the envelope (in number of hours) and the number of hours the envelope has been flown as of the lien date (October 1).
- Non-standard avionic equipment should be included in the listing. Avionic equipment includes, but is not limited to, directional finders, radar, transponders, etc. When avionic equipment is not included in the base aircraft cost it is considered non-standard. Hot air balloon accessories should be listed in the same way as non-standard avionics.
- Aircraft will be valued by the state based on the procedures set out in Department of Revenue Administrative Rule 810-4-1-.09.
- Any owner not reporting aircraft based in Alabama will receive an escape assessment and will be subject to a penalty. Aircraft on which taxes are not paid will be subject to sale at public auction in accordance with §40-5-14, Code of Ala. 1975, as amended.