

**2021
RAILROAD EQUIPMENT
COMPANY DIGEST**

AGENDA

**NOTICE TO THE PUBLIC
MEETING OF THE STATE BOARD OF EQUALIZATION ON
JUNE 30, 2022 AT 1:30 PM.
THIS INFORMATION WILL BE POSTED AT THE OFFICES OF THE
STATE REVENUE COMMISSIONER
1800 CENTURY BLVD. NE, 15th FLOOR, ROOM 15210 ATLANTA, GEORGIA.
THE AGENDA FOR THE MEETING IS SHOWN BELOW. THIS IS A
VIRTUAL MEETING AND IS OPEN TO THE PUBLIC BY THE
TELECONFERENCE NUMBER LISTED BELOW.**

****THE PUBLIC MAY JOIN THE MEETING VIA TELECONFERENCE BY DIALING
1-848-220-3300, ACCESS CODE 9571678#**

Materials that will be discussed at the meeting may be found at
[https://dor.georgia.gov/local-government-services/central-assessment**](https://dor.georgia.gov/local-government-services/central-assessment)

Agenda - State Board of Equalization

- I. Call the meeting of the State Board of Equalization to order
- II. Introduction of parties
 - A. Greg S. Griffin, State Auditor, Department of Audits
 - B. Marty W. Smith, Executive Director, State Properties Commission
 - C. Robyn A. Crittenden, State Revenue Commissioner, Department of Revenue
- III. Reading and Approval of Minutes of September 16, 2021 State BOE Meeting
- IV. Presentation of the 2021 Railroad Equipment Car Digest
 - A. Review of duties of State Board of Equalization by Ron Stay, Attorney General's Office, Georgia Department of Law
 - B. Mr. Cody Martin, Public Utility Program Interim Manager to present the following:

Comparison of the 2021 Digest to the 2020 Digest

 - Valuation methodologies
 - Distribution of the Digest to the taxing jurisdictions
 - Review of equalization procedures and presentation of proposed assessment ratios
 - Recommendation to the Board of Equalization to accept the 2021 Railroad Equipment Car Digest as presented
- V. Presentation of Tax Year 2021 Proposed Settlement of Peerless Network, Inc by Ron Stay, Attorney General's Office.
- VI. Any Other Business
- VII. Adjournment

HISTORY AND VALUATION PROCEDURES

Railroad Equipment Ad Valorem Tax History

Railroad equipment car companies are companies that own or lease railcars, but do not operate as a railroad. Their cars move over the rails of railroad companies. Railroad equipment car companies are also referred to as private car lines. There are a variety of types of companies that fall under our railroad equipment car statute Code Section 48-5-519. Some of these companies own vast fleets of railcars that they lease out, while others are small manufacturing companies owning only a few railcars for the purpose of transporting their own product. We tax these companies based on the movement of their railcars through the State of Georgia.

Legislation became effective January 1, 1981, which brought about a complete change in the way the private cars are taxed in Georgia for ad valorem purposes. Before January 1, 1981, the cars were subject only to the quarter-mill state tax. The total taxes generated by equipment car companies amounted to approximately \$15,000. As of January 1, 1981, the cars became subject to tax in every taxing jurisdiction in Georgia that had railroad track. This meant that every equipment car company traveling through Georgia would be paying taxes in every taxing jurisdiction with rail track, based on the ratio of miles of track in that jurisdiction to total miles of track in the State. The mill rate in each taxing district would be used to compute the tax.

It became apparent that if the equipment car companies paid their taxes directly to each taxing district, as the regular public utilities do, each company would have to write about 750 checks, many for less than \$1.00. In order to make the taxation of equipment cars more manageable, the General Assembly amended their original bill to provide for the ***central collection and disbursement*** of these taxes. Therefore, the Revenue Department assesses and collects Ad Valorem taxes on railroad equipment cars for the counties and disburses the tax dollars collected from the railroad equipment car companies to local taxing districts eligible to receive payment.

RAILROAD EQUIPMENT COMPANY VALUATION PROCEDURE

The return and taxation of railroad cars belonging to railroad equipment companies is provided for in Georgia Code Section 48-5-519. Any person, except a railroad company owning, leasing, furnishing or operating any type of railroad cars on any railroad in the State of Georgia is deemed a railroad equipment car company.

The Georgia fair market value is determined by valuing all the railroad cars of a railroad equipment car company and allocating a portion of the total value of that fleet of railroad cars to the state based on the percentage the total car-wheel miles of the fleet made in Georgia is of the total car-wheel miles of the fleet made in the United States. The car-wheel miles from the previous calendar year are used for the allocation.

The railroad cars are valued consistent with the Appraisal Procedures Manual (Chapter 560-11-10 of the Rules and Regulations of the Georgia Department of Revenue), relying primarily on the basic cost approach as prescribed in the manual. For all but a handful of the companies, this consists of the preparation of a basic cost approach. For the few companies in the business of renting equipment cars and who submit adequate rental and expense data, a standard income approach is also used.

This insures uniformity of the valuation of railroad cars belonging to the railroad equipment companies with the valuation of all other taxable personal property in the state.

STATE OF GEORGIA

O.C.G.A. (48-5-519)

- (a) Any person owning, leasing, furnishing, or operating any kind of railroad cars on any railroad in this state shall be deemed a railroad equipment company. Every railroad equipment company shall be required to make returns to the commissioner and shall be taxed as follows:
- (1) Ascertain the total number and the value of all cars of the railroad equipment company, the total car-wheel mileage made by the cars in the United States, and the total car-wheel mileage in this state.
 - (2) Tax the cars at the regular rate imposed on property in this state on a valuation based on the proportion to the entire value of the cars that the car-wheel mileage made in this state bears to the entire car-wheel mileage of the cars in the United States.
 - (3) Ascertain the total track mileage in each local tax jurisdiction in this state and tax the cars at the regular rate imposed on property in each local tax jurisdiction on a valuation based on the proportion to the entire value of the cars as determined in paragraph (2) of this subsection that the track mileage in the local tax jurisdiction bears to the entire track mileage in this state.
- (b) The returns shall be made to the commissioner by the chief executive officer in charge of the cars in this state. The final assessment of the property of railroad equipment companies shall be fixed in the same manner as the proposed assessments of property of public utilities under this article and Code Section 48-2-18, except that with respect to railroad equipment companies such assessment shall be final rather than proposed. Any railroad equipment company may bring in the Superior Court of Fulton County a de novo action of the assessment so fixed.
- (c) For the purposes of this Code section, a railroad company operating a railroad is not a railroad equipment company.
- (d) (1) The commissioner shall collect all taxes levied by this Code section and shall remit all taxes collected to the authorities entitled thereto, less 1 percent of the amount collected, which shall be paid into the general fund of the state treasury in order to defray the costs of collection.
- (2) The commissioner may submit tax bills to railroad equipment companies in one or more stages each year; and the taxes reflected in each bill shall be due 60 days after the commissioner mails the bill to the company and, if not so paid, shall bear interest at the rate specified in Code Section 48-2-40 and become subject to penalty in accordance with Code Section 48-2-44. The commissioner shall remit the taxes collected at least once each year. In arriving at the amount to be billed in each instance, the commissioner shall utilize the millage rate established by each taxing jurisdiction for the year in question unless no such rate has been finally established at the time the bill in question is prepared, in which case the commissioner may decline to include such jurisdiction in the billing or may utilize a millage rate established by court order.
- (3) All taxes collected under a millage rate, which is later changed, shall be collected subject to adjustment upward or downward, as the case may be. Such adjustments may be billed or refunded separately or may be made by offset the following year, in the discretion of the commissioner. If any refunds are made separately, they shall be made by the local taxing jurisdiction.
- (4) This subsection shall apply to all tax years beginning on or after January 1, 1981.
- (e) (1) If any chief executive officer of a railroad equipment company required to make a return to the commissioner by this Code section fails to return the taxable property or pay to the state all taxes for which such company may be liable by reason of the return, the commissioner shall issue an execution for the amount of taxes due, according to the law, together with costs and penalties.
- (2) The executions issued by the commissioner against any such company shall be directed to all sheriffs, constables, and other lawful officers of this state with directions to levy the execution on the property of the corporation or company and with the authority to issue and serve garnishments upon the debtors of the corporation or company.

**RAILROAD EQUIPMENT
DIGEST COMPARSION
2019 – 2021**

COMPARISON BETWEEN RAILROAD EQUIPMENT CAR DIGESTS

	2019	2020	2021
TOTAL GA CAR WHEEL MILES	662,487,102	666,360,344	618,975,294
TOTAL CAR WHEEL MILES	26,088,645,427	25,724,559,133	22,500,764,389
TOTAL GA FAIR MARKET VALUE	1,032,608,633	1,048,960,792	1,077,060,295
TOTAL 100% FAIR MARKET VALUE	44,781,821,269	45,814,667,729	42,651,558,716
TOTAL ASSESSED VALUE	417,216,867	440,075,759	422,647,605
TOTAL NUMBER OF COMPANIES	314	305	300

COMPANY VALUATIONS

RAILROAD EQUIPMENT CAR COMPANY
Ad Valorem Tax Digest
2021

Name	Mark	GA Miles	US Miles	US FMV	GA FMV
ADM TRANSPORTATION CO	WHTX	8,322,817	218,793,901	190,476,932	7,245,653
ADVANSIX INC	AFPX	711	54,940	173,939	2,251
AEROPRES CORPORATION	AREX	11,563	1,184,030	14,373,321	140,367
AG PROCESSING INC A COOPERATIVE	AGPX	263,076	47,061,093	71,976,867	402,358
AGRI TRADING CORPORATION	BJBX	4,725	1,628,277	15,765,875	45,750
AGROTHRIVE, INC	AGTX	1,129	220,392	756,750	3,877
AIR LIQUIDE INDUSTRIAL US LP	IAPX	46,936	3,643,685	24,142,356	310,989
ALABAMA POWER COMPANY	JHMX	395,963	228,674,808	29,424,515	50,950
ALBEMARLE CORPORATION	EBAX	1,982	365,693	1,077,490	5,840
ALBERT BROS., INC	ABSX	125	51,664	64,500	156
ALCOA USA CORP	RMCX	230	2,006,155	680,983	78
ALLIANT ENERGY	OGSX	1,141	111,368,104	19,864,728	204
ALPINE CAPITAL LLC	ERXX	55,073	135,728	943,703	382,917
AMERICAN IRON & METAL CO INC	AIMX	36,561	20,257,672	129,987,892	234,602
AMERICAN RAILCAR INDUSTRIES INC	UNFX	5,495,171	183,663,276	1,218,153,063	36,446,913
AMERICAS STYRENICS LLC	ASOX	119,777	9,335,464	10,402,637	133,469
AMG RESOURCES CORPORATION	AMGX	120,190	5,917,007	5,787,106	117,551
ARDENT MILLS LLC	CAGX	41,782	2,829,829	3,262,480	48,170
ARGOS USA LLC (FORMERLY: ARGOS CEMENT, LLC)	ARUX	690,683	690,683	4,262,688	4,262,688

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Name	Mark	GA Miles	US Miles	US FMV	GA FMV
ARKEMA INC	TELX	127,053	2,426,962	5,633,740	294,930
ARRENDADORA NACIONAL DE CARROS DE FERROCARRIL, S.A., DE C.V	TOTX	249,975	20,915,699	34,287,895	409,793
ATEL EQUIPMENT SERVICES	LCGX	335,449	9,622,237	18,789,353	655,032
ATEL LEASING CORPORATION	ATGX	926,004	9,495,745	4,301,553	419,478
AUSTIN POWDER COMPANY	AUSX	21	12,123	2,133,675	3,696
AXIALL LLC	NAPX	527,283	16,392,857	34,855,338	1,121,136
BADGER STATE ETHANOL, LLC	BSEX	4,248	45,618	336,151	31,303
BASF CORPORATION	ENGx	1,053,734	14,581,495	67,751,304	4,896,059
BEASLEY FOREST PRODUCTS INC	BTMX	1,130,478	1,130,478	2,286,291	2,286,291
BECKER IRON & METAL, INC	BKRX	8,304	303,050	375,930	10,301
BIRLA CARBON USA, INC	CCX	180,315	2,398,692	12,451,305	935,992
BLUE CUBE OPERATIONS, LLC	OCAX	145,943	7,364,688	16,972,447	336,336
BORAL CM SERVICES LLC	VFLX	41,371	3,182,273	23,457,888	304,963
BOUNDARY RAIL, LLC	RRSX	2,563	228,503	1,082,407	12,141
BP CORPORATION NORTH AMERICA INC	BPRX	377,075	7,448,986	13,315,929	674,065
BRASKEM AMERICA INC	HLEX	355,180	14,253,607	21,624,903	538,862
BROWNER TURNOUT CO	BTFX	175,541	17,567,343	5,214,284	52,104
BUNGE NORTH AMERICA INC	CSYX	2,610,314	89,636,160	148,244,335	4,317,055
CABOT CORPORATION	COSX	360,430	4,334,815	22,498,475	1,870,697
CARGILL INCORPORATED	SAMX	4,010,413	203,695,883	222,457,842	4,379,803

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Name	Mark	GA Miles	US Miles	US FMV	GA FMV
CARMATH INC	JDSX	957,564	25,857,907	24,779,384	917,624
CAROLINA STALITE COMPANY	LWAX	41,476	403,178	429,380	44,171
CCC TRANSPORT COMPANY	WITX	36,192	2,043,604	10,948,150	193,891
CELTRAN INC	CELX	414,948	6,446,430	5,999,398	386,173
CEMEX INC	SDWX	1,923,609	24,547,517	35,617,823	2,791,108
CENEX HARVEST STATES COOPERATIVE	CHSX	71,080	19,394,557	29,271,905	107,280
CENTURY ALUMINUM OF SC, INC	ALUX	1,085	59,473	72,990	1,332
CHEVRON ORONITE COMPANY	ccox	19,224	2,913,310	9,568,315	63,138
CHEVRON PHILLIPS CHEMICAL CO LP	PSPX	2,725,490	64,342,173	324,996,472	13,766,626
CHEVRON USA INC	CPDX	421,703	11,136,849	98,498,537	3,729,702
CHICAGO FREIGHT CAR LEASING CO	MBCX	3,295,011	145,100,715	359,465,542	8,162,902
CHICKASHA OF GEORGIA, LLC	GINX	303,819	1,926,868	107,271	16,914
CHIMICO RAIL LOGISTICS, LLC	CIMX	9,728	2,457,304	5,244,366	20,761
CINER WYOMING, LLC	CICX	2,718	969,177	445,200	1,249
CIT GROUP/EQUPMENT FINANCING, INC C/O GREENBRIER MGMT SVC LLC	WSSX	19,272,373	1,552,820,799	4,250,856,014	52,758,234
CITGO PETROLEUM CORPORATION	CSOX	9,364	957,931	105,743	1,034
CITICORP RAILMARK, INC. C/O GREENBRIER MGMT SVC, LLC	CRIX	239,428	50,217,322	19,666,668	93,767
CITY OF GAINESVILLE / GAINESVILLE REGIONAL UTILITIES	GNFX	42,432	79,458	1,317,492	703,564
CITY OF LAKELAND	LAKX	26,148	66,360	0	0
CK INDUSTRIES INC	CKTX	1,089,484	5,836,151	6,186,612	1,154,908

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Name	Mark	GA Miles	US Miles	US FMV	GA FMV
CNLX CANADA INC	CNLX	384	262,956	242,866	355
COBRA TRADING, LLC	COBX	13,291	1,787,888	135,885	1,010
COMBINED METAL INDUSTRIES, INC.	CMBX	85,611	1,999,789	7,207,832	308,567
COMPASS MINERALS AMERICA INC	NASX	85,352	9,511,855	30,177,958	270,794
CONCRETE SUPPLY CO LLC	CSCX	168,718	505,042	2,570,750	858,803
CONRAD YELVINGTON DISTRIBUTORS, INC	CYXX	2,674,123	11,041,329	3,798,041	919,856
CONSERVIT INC	CVTX	48,929	958,748	1,294,775	66,078
CONSOLIDATED GRAIN & BARGE, INC.	CGRX	579,036	6,039,246	19,178,837	1,838,845
CONTINENTAL TANK CAR CORP	CNTX	10,109	254,197	120,058	4,775
CORTEVA AGRISCIENCE LLC	TEVX	29,265	2,115,125	15,232,964	210,764
COVIA HOLDINGS CORPORATION	WWUX	770,945	43,173,183	160,601,632	2,867,869
CREATIVE RAILCAR MARKETING SERVICES II LLC	CLBX	561	7,896	80,200	5,698
CRYO-TRANS INC	CRYX	1,910,065	94,823,704	275,282,000	5,545,096
CRYSTAL CAR LINE, INC.	PENX	376,117	11,236,306	22,884,023	766,005
CWR TRANSPORTATION	CWRX	185,373	1,070,637	4,110,147	711,642
D H GRIFFIN WRECKING CO INC	DHGX	13,572	73,921	98,000	17,993
DAK AMERICAS LLC	DAKX	2,028,024	19,277,979	78,673,031	8,276,324
DANA CONTAINER INC	DNHX	36,258	1,965,970	5,791,766	106,816
DATX ASSOCIATES	DATX	839	29,500	29,161	829
DELTA TANK LINE CO	DTLX	25,854	2,920,557	2,751,209	24,355

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Name	Mark	GA Miles	US Miles	US FMV	GA FMV
DOW CHEMICAL COMPANY	UCFX	3,087,014	129,153,391	530,879,890	12,689,049
DUKE ENERGY CAROLINAS, LLC	DKPX	54,716	33,344,317	40,355,267	66,221
DUKE ENERGY FLORIDA, LLC	PEFX	858,354	2,002,795	5,188,573	2,223,709
DUKE ENERGY INDIANA, LLC	JEPX	1,824	1,101,761	5,816,920	9,630
DUKE ENERGY PROGRESS, LLC	ROKX	6,000	22,438,029	22,613,777	6,047
DUPONT SPECIALTY PRODUCTS USA LLC	DUPX	116,706	1,608,184	18,293,955	1,327,593
E D & F MAN LIQUID PRODUCTS LLC	EDFX	347,935	1,928,683	14,440,190	2,605,015
EASTMAN CHEMICAL COMPANY	KDCX	544,475	13,536,520	55,801,861	2,244,500
ECDC ENVIRONMENTAL, L.C.	WSGX	8,591	11,569,629	16,300,677	12,104
ECO SERVICES OPERATIONS CORP	RPBX	2,159	175,257	143,008	1,762
EDWARDS & HANEY COTTONSEED, LP	CASX	3,813	2,618,147	6,307,208	9,186
ELEMENTIS CHROMIUM, INC.	ACRX	176,304	1,043,700	1,420,417	239,940
ELK POINT TRANSPORTATION CO, LLC	EPTX	5,128	127,498	355,165	14,285
ENKAY LEASING CORPORATION US LIMITED	NKLX	6,366	2,504,972	56,393,530	143,315
ENTERPRISE PRODUCTS OPERATING LLC	EPCX	37,133	1,148,224	1,530,644	49,500
EPIC	EPIX	103,353	9,477,737	4,722,105	51,494
EQUISTAR CHEMICALS LP	SNHX	1,896,125	148,781,744	595,932,992	7,594,772
ERCO WORLDWIDE (USA) INC.	ECMX	10,141	1,725,082	14,876,935	87,455
ESSEX HYBRID SEED COMPANY	EHSX	167,825	1,195,652	781,332	109,670
EVEREST RAILCAR SERVICES INC	KMHX	760,644	8,407,421	16,852,502	1,524,695

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EVONIK CORPORATION	EVSX	1,626	321,410	3,580,241	18,112
EXCEL RAILCAR CORP	ERCX	42,439	888,386	2,801,340	133,823
EXXON MOBIL CORPORATION	XOMX	3,011,481	154,759,193	632,859,501	12,314,902
FACTOR GAS LIQUIDS, INC	FGLX	4,225	755,999	3,520,591	19,675
FEDERAL WHITE CEMENT RAIL INC.	FWCX	215,234	2,145,851	8,308,500	833,362
FEED PRODUCTS SOUTH INC	FPSX	388	216,866	93,887	168
FERROUS PROCESSING & TRADING COMPANY	ZVBX	129,656	3,811,609	11,445,874	389,344
FORMOSA TRANSRAIL CORPORATION	fpax	2,465,370	59,959,513	278,897,434	11,467,494
GATX CORPORATION - GACX / GATX	TRIX	33,622,574	1,172,229,306	2,610,326,000	74,870,914
GATX CORPORATION -CIRR MARKS	CIRR	880,570	1,226,641	621,222	445,957
GATX DE MEXICO (GARX/ENDX)	GARX	8,954	2,042,501	119,720	525
GATX RAIL CANADA COPORATION (CGLX/CGTX)	CGTX	748,468	66,892,000	73,125,120	818,212
GATX RAIL HOLDINGS INC (ALLX/ALLX)	ALLX	466,084	5,186,834	3,491,487	313,742
GAVILON HOLDINGS LLC	WWLX	25,530	473,075	1,587,882	85,692
GENESIS ALKALI WYOMING, LP (FORMERLY FMC/TRONOX)	TNOX	309,779	44,946,263	48,631,448	335,178
GEorgetown RAIL EQUIPMENT CO INC	GREX	185,241	6,817,286	87,617,732	2,380,771
GEORGIA POWER COMPANY	SLIX	18,128,293	151,376,459	156,612,199	18,755,306
GERDAU AMERISTEEL US INC	GAXX	170,263	706,925	1,850,025	445,579
GERSHOW RECYCLING CORP	Gerx	952	16,387,039	100,044	6
GLNX CORPORATION	SJFX	466,370	14,188,431	21,875,756	719,050

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Name	Mark	GA Miles	US Miles	US FMV	GA FMV
GLOBAL FIBER SUPPLY OF INTERNATIONAL PAPER	UCSX	566,853	5,711,347	4,188,176	415,678
GREENBRIER MGMT SVC, LLC	PCIX	8,368,808	426,245,277	1,886,781,755	37,044,667
GREENEVILLE IRON & METALS		2,867	40,833	73,800	5,182
GRIMMEL INDUSTRIES	GDJX	4,506	447,883	366,116	3,683
GRLX LLC	GRLX	4,621	128,496	80,248	2,886
GUARDIAN LEASING INC	CLAX	32,921	262,113	1,545	194
GULF POWER COMPANY	GLFX	1,122	16,141	3,307,147	229,888
GWI LEASING CORP	GWIX	48	40,275	577,844	689
H.J. BAKER LOGISTICS, LLC (FKA SULCOM INC)	SUJX	1,129,924	13,167,321	17,891,890	1,535,352
HALLIBURTON ENERGY SERVICES INC	HWCX	193,495	33,207,869	251,246,483	1,463,958
HARSCO CORPORATION	FTSX	1,029	357,992	18,133,786	52,123
HEARTLAND RAIL, LLC	HRTX	121,730	5,167,545	28,610,965	673,978
HELM-PACIFIC LEASING	HPJX	616,961	31,627,259	28,105,895	548,269
HERZOG RAILROAD SERVICES INC	HZGX	1,885,583	31,450,932	33,885,322	2,031,532
HEXION, INC	RSLX	9,808	182,863	164,081	8,801
HOLCIM US INC	TCOX	1,725,485	38,418,928	99,432,156	4,465,734
HONEYWELL INTERNATIONAL INC	ACTX	7,933	692,203	3,212,625	36,818
HUNTSMAN PETROCHEMICAL LLC	HMAX	1,710	43,732	412,387	16,125
IMERYS CLAYS INC	ICKX	489,595	2,235,914	11,357,482	2,486,932
IMERYS OILFIELD SOLUTIONS	IOMX	64,102	257,750	1,887,712	469,471

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Name	Mark	GA Miles	US Miles	US FMV	GA FMV
IMERYS PERLITE USA	IPGX	944	90,664	5,480,874	57,067
IMPERIAL OIL LIMITED	ICRX	6,755	2,782,520	67,092,689	162,878
INCOBRASA INDUSTRIES LTD	BRIX	292,203	7,621,817	30,267,127	1,160,372
INDORAMA VENTURES XYLENES & PTA LLC	IVLX	265,307	1,733,152	1,962,191	300,368
INEOS ABS (USA), LLC	LUPX	8,086	1,259,800	1,986,692	12,752
INEOS PIGMENTS USA INC	MQPX	34,478	1,406,263	30,641	751
INEOS STYROLUTION AMERICA, LLC	INEx	165,480	5,895,678	23,880,859	670,288
INEOS USA LLC	HLTX	1,429,324	47,645,584	225,185,425	6,755,357
INFINEUM USA LP	INFX	27,139	1,429,959	6,376,093	121,011
INFINITY RAIL LLC	IFRX	1,946,643	17,111,777	13,024,249	1,481,644
INFINITY TRANSPORTATION 2020-1, LLC	VRSX	1,784,772	60,746,652	121,839,648	3,579,720
INFINITY TRANSPORTATION LLC	TODX	6,782,076	74,524,054	224,811,162	20,458,983
INNOPHOS INC	IPBX	117,426	4,142,930	21,383,184	606,079
INSPIRATION HOLDINGS , INC	RTRX	23,457	983,966	3,774,280	89,976
INTERCOASTAL CAPITAL CORPORATION	KMKX	3,753	110,238	51,878	1,766
J & J RAILCAR LEASING, LLC	KFTX	136,583	3,319,649	14,029,875	577,242
J M HUBER CORPORATION	JMHX	10,619	126,896	156,681	13,111
J R SIMPLOT COMPANY	JRSX	160,823	12,655,421	89,921,129	1,142,703
JBS USA FOOD COMPANY	JBSX	16,850	903,822	693,565	12,930
K+S LEGACY CANADA	KSPX	28,339	40,775,989	15,974,725	11,102

RAILROAD EQUIPMENT CAR COMPANY
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Name	Mark	GA Miles	US Miles	US FMV	GA FMV
KAMIN LLC	KMNX	69,863	186,723	59,976	22,440
KEMIRA WATER SOLUTIONS INC	EAGX	37,137	1,462,733	5,511,590	139,933
KENNECOTT UTAH COPPER LLC	KCCX	1,046	4,653,803	7,677,793	1,726
KEYWELL METALS LLC	KEYX	566	120,583	304,694	1,430
KOCH RAIL LLC	SWIX	8,625,771	80,258,428	179,149,638	19,254,099
KRATON CHEMICAL, LLC	AZXX	1,450,121	4,226,914	11,397,017	3,909,957
KRATON POLYMERS US LLC	KPPX	472	14,797	148,830	4,747
KURARAY AMERICA INC	KURX	67,932	635,768	1,763,120	188,390
KYKENKEE, INC	KYKX	11,688	169,490	225,500	15,550
L B FOSTER COMPANY	LBFX	59,796	964,983	5,914,861	366,519
LANXESS CORPORATION	ANXX	12,271	59,077	783,000	162,638
LHOIST NORTH AMERICA OF MISSOURI, INC	LIMX	20,427	156,228	165,595	21,652
LINDE INC	UCOX	74,703	2,464,417	6,604,643	200,204
LION OIL TRADING & TRANSPORTATION, LLC	DKLX	23,728	2,051,945	18,095,413	209,249
LONE STAR INDUSTRIES INC	OKCX	107,723	11,646,366	12,000,449	110,998
MARTIN MARIETTA MATERIALS, INC	MWAX	2,251,120	74,695,288	207,621,724	6,257,174
MARTIN SULFER (DIVISION OF MARTIN OPERATING PARTNERSHIP)	MGSX	7,703	198,643	209,241	8,114
MASCOUTIN HEIGHTS LEASING CO., LLC	MHLX	7,471	2,254,374	24,627,082	81,614
MATHESON TRI GAS INC	MTGX	9,958	221,021	2,921,517	131,628
MEXICHEM FLUOR S.A. DE C.V.	QFFX	3,264	1,588,939	5,441,564	11,178

RAILROAD EQUIPMENT CAR COMPANY
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Name	Mark	GA Miles	US Miles	US FMV	GA FMV
MHF SERVICES	MHFX	2,128	2,278,385	1,062,960	993
MIDWEST ETHANOL TRANSPORT, LLC	MWTX	161,069	8,406,712	5,159,443	98,853
MIDWEST RAILCAR CORPORATION	MWCX	7,546,357	184,237,086	513,361,506	21,027,304
MISSISSIPPI POWER COMPANY	DEGX	110,034	19,197,673	1,009,440	5,786
MITSUI RAIL CAPITAL, LLC	MTZX	418,040	66,004,994	289,316,230	1,832,373
MLTM, LP (FKA ELTM LP)	MDPX	2,699	43,611	277,040	17,147
MOBIL GRAIN LTD	MGLX	750	14,989,534	8,408,711	421
MODERN DISPERSIONS INC	MDIX	104,081	392,786	672,440	178,184
MONSANTO COMPANY	MLSX	1,246	117,732	421,328	4,459
MOSAIC GLOBAL SALES LLC	PMIX	1,827,259	60,510,040	39,582,122	1,195,286
MRXX CORPORATION	RRRX	202,669	2,948,651	1,810,281	124,426
MUL RAILCARS, INC C/O GREENBRIER MGMT SVC, LLC	MULX	1,424,977	43,009,210	318,925,660	10,566,614
MWN MARKETING LLC	MWNX	124,364	2,468,529	1,228,515	61,892
NACHURS ALPINE SOLUTIONS	NAXX	144	138,336	2,553,075	2,658
NASHTEX LEASING INC	NTLX	39,136	1,424,330	1,222,260	33,584
NATIONAL SALVAGE AND SERVICE CORP	NSSX	295,098	3,113,139	2,164,210	205,148
NATIONAL STEEL CAR LIMITED	NSCX	1,080	116,820	1,231,760	11,388
NEW PROVINCE RAIL PARTNERS, LLC	NPLX	260,589	3,451,471	7,796,250	588,624
NGL CRUDE TRANSPORTATION, LLC	HSRX	48	4,859,049	41,787,900	413
NORTHERN METALS, LLC	EMRX	192	33,471	3,100,400	17,785

RAILROAD EQUIPMENT CAR COMPANY
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Name	Mark	GA Miles	US Miles	US FMV	GA FMV
NOVA CHEMICALS INC	NCLX	1,102,138	53,457,690	176,219,712	3,633,124
NTL TRANSPORTATION LTD	VWCX	5,424	618,168	436,817	3,833
OCCIDENTAL CHEMICAL CORPORATION	UCLX	1,547,713	65,181,781	225,918,007	5,364,325
OIL-DRI CORPORATION OF AMERICA	ODTX	18,241	156,424	175,200	20,431
OLIN CHLOR ALKALI LOGISTICS INC	SBLX	1,748,174	25,227,299	190,723,246	13,216,533
OMNISOURCE CORPORATION C/O GREENBRIER MGMT SVC, LLC	SIMX	664,744	11,439,369	59,964,462	3,484,547
OQ CHEMICALS	OXAX	31,610	1,270,116	1,267,383	31,542
ORION ENGINEERED CARBONS LLC	ECQX	144,348	2,865,530	5,423,601	273,208
ORLANDO UTILITIES COMMISSION	OUCX	6,834,566	17,174,689	3,722,392	1,481,304
OXBOW CALCINING INTERNATIONAL LLC	GLCX	2,250	1,987,242	1,228,200	1,391
PBF HOLDING COMPANY LLC	DPRX	489,253	52,354,589	261,389,528	2,442,682
PCS PHOSPHATE COMPANY INC	WAGX	2,120,853	23,376,772	17,629,448	1,599,428
PCS SALES USA INC	POTX	1,347,354	88,914,306	208,750,715	3,163,283
PEROXYCHEM, LLC	PXCX	63,902	2,261,077	7,181,411	202,959
PHILLIPS 66 COMPANY	PPRX	97,786	95,856,611	287,090,691	292,869
PINNACLE POLYMERS LLC	PINX	571,608	8,504,726	16,807,841	1,129,666
PNC EQUIPMENT FINANCE LLC	HKRX	2,584,856	52,807,602	173,060,487	8,471,061
POLYONE CORPORATION	TGCX	5,650	2,279,747	2,756,084	6,831
PPG INDUSTRIES INC	PPGX	140,275	1,697,458	4,510,548	372,744
PROCOR LIMITED C/O UNION TANK CAR CO.	UNPX	3,241,612	558,018,602	1,459,615,645	8,479,122

RAILROAD EQUIPMENT CAR COMPANY
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2021

Name	Mark	GA Miles	US Miles	US FMV	GA FMV
PROGRESS RAIL SERVICES CORPORATION	SRLX	12,351,160	140,434,302	163,999,525	14,423,715
PROLERIZED NEW ENGLAND	SSEX	185,263	1,320,319	463,436	65,028
PROTRADE TRANSPORTATION SERVICE LTD	DREX	196,548	2,443,217	2,057,648	165,530
PVS CHEMICALS, INC	PVSX	76,092	1,487,539	7,476,695	382,455
RAIL CONNECTION LLC	WKHX	70,717	5,726,806	15,391,370	190,059
RAILCAR LEASING SPECIALIST INC	AMIX	30,934	212,613	515,625	75,021
RALCO LLC	WREX	118,657	1,447,625	2,337,875	191,628
RAVAGO AMERICAS, LLC	RDIX	53,326	1,723,449	6,458,054	199,822
REAGENT CHEMICAL & RESEARCH	RCRX	314,590	16,837,523	52,136,258	974,107
REDSTREAK LLC	QUAX	23,091	561,398	2,024,751	83,281
REG MARKETING & LOGISTICS GROUP LLC	REBX	8,394	301,571	1,170,771	32,588
REICHHOLD LLC 2	RCHX	32,078	78,845	663,123	269,791
RESIDUAL BASED FINANCE CORPORATION	TFOX	1,343,807	85,379,003	98,306,237	1,547,273
RGC, LLC	RGRX	857,764	30,101,852	113,709,560	3,240,198
RIVERSIDE RAIL, LLC C/O GREENBRIER MGMT SVC, LLC	RVRX	36,541	1,885,304	22,353,837	433,263
ROANOKE CEMENT COMPANY LLC	RCCX	2,328	1,571,255	3,231,900	4,788
ROLLNG STEEL LLC	RKOX	42,061	523,075	413,000	33,210
ROUGE DOCK COMPANY LLC	WPCX	684	64,577	440,929	4,670
RPMG INC	RPMX	5,000	1,000,000	215,312	1,077
RUNYON INDUSTRIES INC	RUNX	234	266,208	735,920	647

RAILROAD EQUIPMENT CAR COMPANY
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Name	Mark	GA Miles	US Miles	US FMV	GA FMV
S M BROOKS FREIGHT	TJRX	15,117	855,631	623,100	11,009
SA RECYCLING LLC	SAXX	659,273	4,803,778	15,054,707	2,066,116
SAFETY-KLEEN SYSTEMS, INC	SKSX	192,839	7,724,173	43,977,337	1,097,923
SASOL CHEMICALS (USA) LLC	SNHX	134,350	10,449,628	55,745,851	716,720
SAUVAGE GAS COMPANY	SAUX	48	180,735	100,654	27
SCHNITZER SOUTHEAST LLC	SSE	91,168	374,194	833,109	202,977
SCHULUMBERGER TECHNOLOGY CORP	DSIX	132,030	22,941,114	234,724,854	1,350,881
SCHUYLKILL RAILCAR, INC	SKRX	24,229	559,622	120,977	5,238
SEARLES VALLEY MINERALS INC	DGHX	2,849	27,989,451	25,717,933	2,618
SEMINOLE ELECTRIC COOPERATIVE INCORPORATED	SEMX	6,842,266	13,667,548	5,793,806	2,900,503
SEPARATION TECHNOLOGIES LLC	STFX	486	375,366	1,153,005	1,493
SGA LEASING	SGAX	5,043	1,428,476	338,924	1,197
SHELL RAIL OPERATIONS COMPANY		122,183	7,595,318	164,313,438	2,643,248
SHINTECH INC	SPPX	666,761	29,421,135	48,683,677	1,103,301
SI GROUP, INC	SVCX	12,882	79,352	344,749	55,967
SIEMENS ENERGY INC	KWUX	1,126	1,367,102	4,332,574	3,568
SIOXSLAND ETHANOL LLC	SIOX	202,152	7,508,062	16,617,815	447,429
SMBC RAIL SERVICES LLC	TCBX	16,914,396	526,807,126	1,808,013,128	58,050,563
SOLVAY CHEMICALS, INC.	SMNX	832,322	57,561,072	65,716,609	950,249
SOUTH CAROLINA PUBLIC SERVICE AUTHORITY	SCWX	11,555,498	56,853,352	47,595,835	9,673,899

RAILROAD EQUIPMENT CAR COMPANY
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Name	Mark	GA Miles	US Miles	US FMV	GA FMV
SOUTH DAKOTA SOYBEAN PROCESSORS LLC	SDPX	23,395	7,180,248	8,153,877	26,567
SOUTHERN RAIL ASSOCIATES	SRAX	121,273	2,716,259	3,125,612	139,549
SOUTHWEST RAIL INDUSTRIES INC	TACX	261,819	27,200,209	71,682,834	689,992
STANDRIDGE COLOR CORPORATION	SCBX	155,935	755,800	1,244,822	256,829
STELLA-JONES CORPORATION	SJTX	3,154	415,454	39,791	302
STONEBRIAR COMMERCIAL FINANCE LLC	SCFX	961	6,329,517	4,978,077	756
STRICKLAND TRADING, INC	STKX	727,577	2,949,527	3,275,726	808,042
STRUCTURAL METALS INC. DBA CMC STEEL TX	SMIX	1,085,691	19,901,656	34,662,794	1,890,952
SWBP LLC	SWBX	944	900,777	3,597,933	3,771
TAMINCO CORPORATION	TAMX	59,082	543,543	1,365,125	148,386
TATE AND LYLE INGREDIENTS AMERICAS INC	TLEX	2,708,845	64,638,447	77,968,261	3,267,466
TEALINC, LTD	JOBX	145,757	2,763,252	3,656,320	192,865
THE ANDERSONS, INC	TAEX	11,171,792	225,085,951	337,039,393	16,728,427
THE BOEING COMPANY	TBCX	21,508	758,922	1,842,318	52,212
THE CHEMOURS COMPANY FC, LLC	CMRX	230,209	5,609,512	11,757,762	482,527
THE DAVID J JOSEPH COMPANY	UFTX	4,923,373	74,026,215	107,329,713	7,138,339
THE INSTAR GROUP, LLC	IARX	844,774	30,348,879	283,817,229	7,900,174
THE PROCTER & GAMBLE MANUFACTURING COMPANY	PGTX	119,258	7,839,871	12,594,779	191,588
TITAN FLORIDA, LLC	TITX	20,258	1,882,404	3,551,100	38,216
TMS INTERNATIONAL, LLC	TCTX	1,905	941,440	1,807,935	3,658

RAILROAD EQUIPMENT CAR COMPANY
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Name	Mark	GA Miles	US Miles	US FMV	GA FMV
TOKAI CARBON CB LTD	TCHX	214,366	6,350,483	24,438,442	824,941
TRANSCOR RECYCLING, LLC	KIMX	31,587	82,259	73,800	28,339
TRANSRAIL, INC	TASX	52,889	206,954	1,024,571	261,839
TRINITY CHEMICAL LEASING L.L.C.	TCLX	1,592,592	51,216,587	189,802,994	5,901,969
TRINITY INDUSTRIES LEASING COMPANY	TMEX	36,415,578	2,001,229,914	6,343,879,807	115,437,036
TRINITY RAIL MANAGEMENT INC	MCHX	13,198,182	14,943,250	4,980,713	4,399,067
TRINSEO, LLC	STYX	57,038	3,516,374	7,232,178	117,311
TROPICANA TRANSPORTATION CORPORATION	TPIX	3,052,008	18,852,719	13,961,920	2,260,252
TTX COMPANY	XTTX	202,075,585	7,722,802,883	3,231,728,794	84,561,719
UNION TANK CAR COMPANY	VIPX	29,284,455	1,344,740,861	2,867,082,220	62,436,520
US ECOLOGY IDAHO INC	CHUX	6	315,785	4,962,137	94
VALERO TERMINALING & DISTRIBUTION COMPANY	VMSX	3,459,979	90,023,624	517,194,345	19,877,911
VOESTALPINE RAILWAY SYSTEMS NORTRAK LLC	NTKX	3,045	48,814	211,950	13,221
VTG RAIL	VTGX	1,612,617	72,361,337	200,198,820	4,461,554
VULCAN MATERIALS COMPANY	VULX	3,513,284	32,327,361	82,293,594	8,943,531
WACKER CHEMICAL CORPORATION	WPHX	38,797	702,694	3,807,227	210,204
WALTER HAFFNER COMPANY	WCHX	445,388	9,432,025	20,150,574	951,527
WELLS FARGO RAIL CORPORATION	XTRX	31,805,963	1,502,308,443	3,264,357,369	69,110,994
WESTLAKE CHEMICAL CORPORATION C/O GREENBRIER MGMT SVC, LLC	WLPX	1,416,399	36,695,246	199,020,170	7,681,975
WESTROCK COMPANY FKA ROME-MILAN HOL	WVCX	66,901	2,649,116	3,940,621	99,517

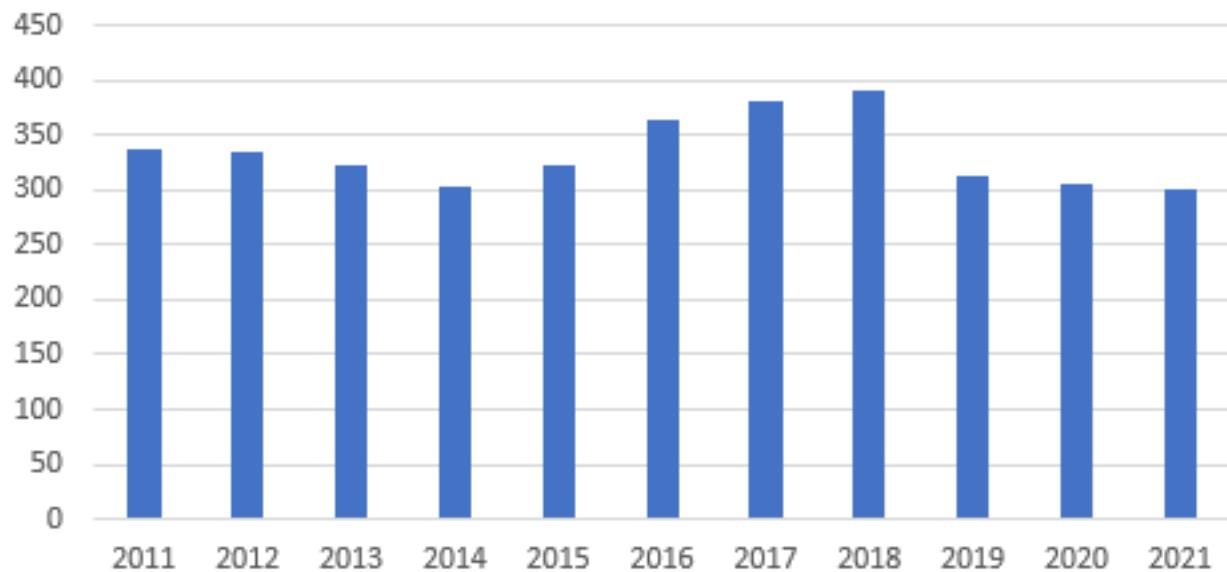
RAILROAD EQUIPMENT CAR COMPANY
Ad Valorem Tax Digest
2021

Name	Mark	GA Miles	US Miles	US FMV	GA FMV
WT&L CORP	WTLX	2,869	296,824	634,365	6,132
Totals		618,975,294	22,500,764,389	42,651,558,716	1,077,060,295

RAILROAD EQUIPMENT CARS
NUMBER OF COMPANIES

Tax Year	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Number of Companies	337	335	322	303	323	364	380	390	314	305	300

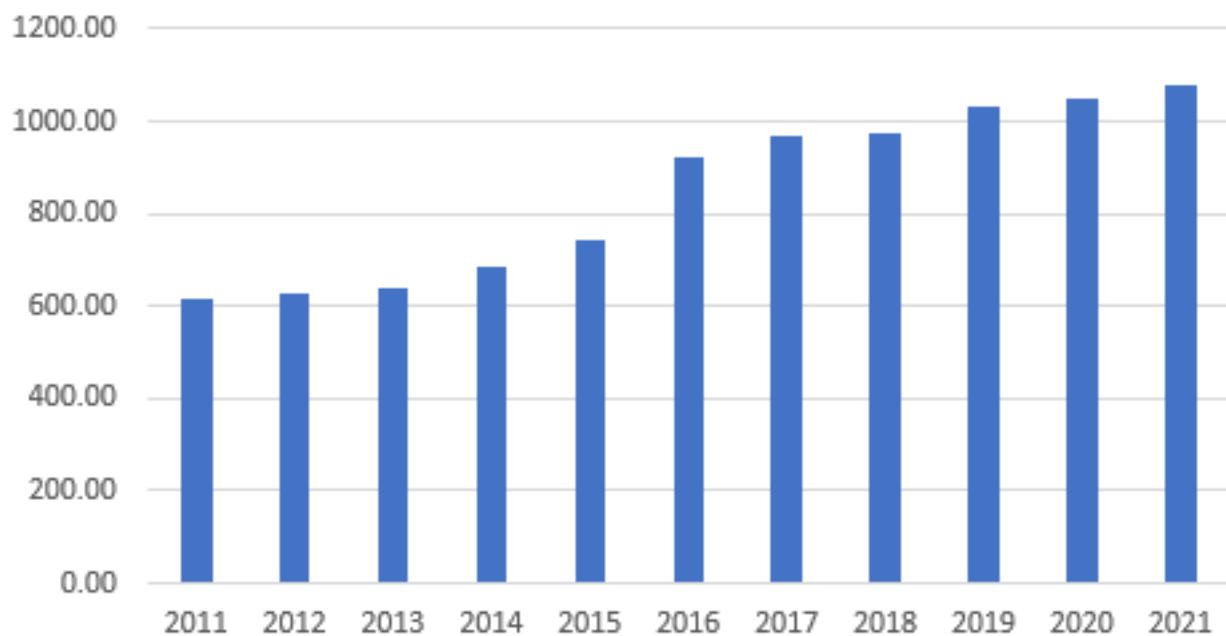
Number of Companies



**RAILROAD EQUIPMENT CARS
GEORGIA FAIR MARKET VALUE
(MILLIONS)**

Tax Year	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Fair Market Value	616.96	625.28	636.26	685.52	740.95	922.63	968.62	975.60	1032.61	1048.96	1077.06

Georgia Fair Market Value



ASSESSED VALUE TOTALS BY TAXING DISTRICT

RAILROAD EQUIPMENT CAR COMPANY
Assessed Values By Taxing District
2021

Name	District	Tmiles	100% FMV	ER	Assessed Value
APPLING	BAXLEY	2.73	431,666.58	40.00	172,666.63
APPLING	COUNTY FIRE DIST	30.75	4,862,178.50	40.00	1,944,871.40
APPLING	COUNTY INCORPORATED	2.73	431,666.58	40.00	172,666.63
APPLING	COUNTY UNINCORPORATED	28.02	4,430,511.92	40.00	1,772,204.77
APPLING	SCHOOL	30.75	4,862,178.50	40.00	1,944,871.40
ATKINSON	COUNTY INCORPORATED	1.00	158,119.63	37.43	59,184.18
ATKINSON	COUNTY UNINCORPORATED	8.00	1,264,957.01	37.43	473,473.41
ATKINSON	PEARSON	1.00	158,119.63	37.43	59,184.18
ATKINSON	SCHOOL	9.00	1,423,076.64	37.43	532,657.59
BACON	COUNTY INCORPORATED	0.00	0.00	40.00	0.00
BACON	COUNTY UNINCORPORATED	6.43	1,016,709.20	40.00	406,683.68
BACON	SCHOOL	6.43	1,016,709.20	40.00	406,683.68
BAKER	COUNTY INCORPORATED	0.00	0.00	40.00	0.00
BAKER	SCHOOL	0.00	0.00	40.00	0.00
BALDWIN	COUNTY INCORPORATED	5.17	817,478.47	35.74	292,166.81
BALDWIN	COUNTY UNINCORPORATED	27.85	4,403,631.59	35.74	1,573,857.93
BALDWIN	MILLEDGEVILLE	5.17	817,478.47	35.74	292,166.81
BALDWIN	SCHOOL	33.02	5,221,110.06	35.74	1,866,024.74
BANKS	ALTO - BANKS	1.21	191,324.75	40.00	76,529.90
BANKS	COUNTY INCORPORATED	4.44	702,051.14	40.00	280,820.46
BANKS	COUNTY UNINCORPORATED	7.11	1,124,230.54	40.00	449,692.22
BANKS	GILLSVILLE	0.78	123,333.31	40.00	49,333.32
BANKS	LULA	1.75	276,709.35	40.00	110,683.74
BANKS	MAYSVILLE - BANKS	0.70	110,683.74	40.00	44,273.50
BANKS	SCHOOL	11.55	1,826,281.68	40.00	730,512.67
BARROW	AUBURN - BARROW	1.77	279,871.74	37.24	104,224.24
BARROW	CARL	2.07	327,307.63	37.24	121,889.36
BARROW	COUNTY FIRE DIST	18.81	2,974,230.17	37.24	1,107,603.32
BARROW	COUNTY INCORPORATED	7.75	1,225,427.10	37.24	456,349.05
BARROW	COUNTY UNINCORPORATED	12.97	2,050,811.55	37.24	763,722.22
BARROW	SCHOOL	20.72	3,276,238.65	37.24	1,220,071.27
BARROW	STATHAM	2.00	316,239.25	37.24	117,767.50
BARROW	WINDER	1.91	302,008.49	37.24	112,467.96
BARTOW	ADAIRSVILLE	1.08	170,769.20	37.12	63,389.53
BARTOW	CARTERSVILLE	17.48	2,763,931.06	37.12	1,025,971.21
BARTOW	COUNTY INCORPORATED	24.22	3,829,657.35	37.12	1,421,568.81
BARTOW	COUNTY UNINCORPORATED	57.34	9,066,579.36	37.12	3,365,514.26
BARTOW	EMERSON	2.11	333,632.41	37.12	123,844.35
BARTOW	IND SCHOOL CARTERSVILLE	17.48	2,763,931.06	37.12	1,025,971.21
BARTOW	KINGSTON	1.77	279,871.74	37.12	103,888.39
BARTOW	SCHOOL	64.08	10,132,305.64	37.12	3,761,111.85
BARTOW	WHITE	1.78	281,452.93	37.12	104,475.33
BEN HILL	COUNTY INCORPORATED	4.39	694,145.16	40.00	277,658.06
BEN HILL	COUNTY UNINCORPORATED	21.11	3,337,905.31	40.00	1,335,162.12

RAILROAD EQUIPMENT CAR COMPANY
Assessed Values By Taxing District
2021

Name	District	Tmiles	100% FMV	ER	Assessed Value
BEN HILL	FITZGERALD	4.39	694,145.16	40.00	277,658.06
BEN HILL	SCHOOL	25.50	4,032,050.47	40.00	1,612,820.19
BERRIEN	COUNTY INCORPORATED	3.15	498,076.82	36.21	180,353.62
BERRIEN	COUNTY UNINCORPORATED	8.56	1,353,504.00	36.21	490,103.80
BERRIEN	NASHVILLE	2.20	347,863.18	36.21	125,961.26
BERRIEN	RAY CITY	0.95	150,213.64	36.21	54,392.36
BERRIEN	SCHOOL	11.71	1,851,580.82	36.21	670,457.41
BIBB	COUNTY INCORPORATED	201.26	31,823,155.96	40.00	12,729,262.38
BIBB	SCHOOL	201.26	31,823,155.96	40.00	12,729,262.38
BLECKLEY	COCHRAN	3.18	502,820.41	40.00	201,128.16
BLECKLEY	COUNTY INCORPORATED	3.18	502,820.41	40.00	201,128.16
BLECKLEY	COUNTY UNINCORPORATED	13.95	2,205,768.78	40.00	882,307.51
BLECKLEY	SCHOOL	17.13	2,708,589.20	40.00	1,083,435.68
BRANTLEY	COUNTY FIRE -INC NAHUNTA VFD	3.61	570,811.85	35.21	200,982.85
BRANTLEY	COUNTY FIRE -UNINC	43.41	6,863,972.97	35.21	2,416,804.88
BRANTLEY	COUNTY FIRE -UNINC CALvary VFD	6.63	1,048,333.12	35.21	369,118.09
BRANTLEY	COUNTY FIRE -UNINC HOBOKEN VFD	2.36	373,162.32	35.21	131,390.45
BRANTLEY	COUNTY INCORPORATED	5.97	943,974.17	35.21	332,373.31
BRANTLEY	COUNTY UNINCORPORATED	50.04	7,912,306.09	35.21	2,785,922.97
BRANTLEY	HOBOKEN	2.36	373,162.32	35.21	131,390.45
BRANTLEY	NAHUNTA	3.61	570,811.85	35.21	200,982.85
BRANTLEY	SCHOOL	56.01	8,856,280.26	35.21	3,118,296.28
BROOKS	COUNTY INCORPORATED	6.35	1,004,059.63	40.00	401,623.85
BROOKS	COUNTY UNINCORPORATED	45.69	7,224,485.72	40.00	2,889,794.29
BROOKS	COUNTY WIDE DEVELOPMENT AUTH	52.04	8,228,545.34	40.00	3,291,418.14
BROOKS	MORVEN	1.50	237,179.44	40.00	94,871.78
BROOKS	QUITMAN	4.85	766,880.19	40.00	306,752.08
BROOKS	SCHOOL	52.04	8,228,545.34	40.00	3,291,418.14
BRYAN	COUNTY INCORPORATED	4.70	743,162.24	40.00	297,264.90
BRYAN	COUNTY UNINCORPORATED	42.90	6,783,331.96	40.00	2,713,332.78
BRYAN	PEMBROKE	0.10	15,811.96	40.00	6,324.78
BRYAN	RICHMOND HILL	4.60	727,350.28	40.00	290,940.11
BRYAN	SCHOOL	47.60	7,526,494.20	40.00	3,010,597.68
BULLOCH	COUNTY FIRE - UNINC STSBORO	18.35	2,901,495.14	40.00	1,160,598.06
BULLOCH	COUNTY INCORPORATED	7.01	1,108,418.58	40.00	443,367.43
BULLOCH	COUNTY UNINCORPORATED	18.35	2,901,495.14	40.00	1,160,598.06
BULLOCH	SCHOOL	25.36	4,009,913.72	40.00	1,603,965.49
BULLOCH	STATESBORO	7.01	1,108,418.58	40.00	443,367.43
BURKE	COUNTY FIRE DISTRICT	51.87	8,201,665.01	40.00	3,280,666.00
BURKE	COUNTY INCORPORATED	12.19	1,927,478.24	40.00	770,991.30
BURKE	COUNTY UNINCORPORATED	47.52	7,513,844.63	40.00	3,005,537.85
BURKE	MIDVILLE	4.35	687,820.37	40.00	275,128.15
BURKE	SCHOOL	59.71	9,441,322.88	40.00	3,776,529.15
BURKE	WAYNESBORO	7.84	1,239,657.87	40.00	495,863.15
BUTTS	COUNTY INCORPORATED	9.24	1,461,025.35	40.00	584,410.14

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BUTTS	COUNTY UNINCORPORATED	16.80	2,656,409.72	40.00	1,062,563.89
BUTTS	COUNTY WIDE HOSPITAL	26.04	4,117,435.06	40.00	1,646,974.02
BUTTS	FLOVILLA	2.74	433,247.78	40.00	173,299.11
BUTTS	JACKSON	4.74	749,487.03	40.00	299,794.81
BUTTS	JENKINSBURG	1.76	278,290.54	40.00	111,316.22
BUTTS	SCHOOL	26.04	4,117,435.06	40.00	1,646,974.02
CALHOUN	ARLINGTON - CALHOUN	1.96	309,914.47	40.00	123,965.79
CALHOUN	COUNTY INCORPORATED	11.22	1,774,102.21	40.00	709,640.88
CALHOUN	COUNTY UNINCORPORATED	28.44	4,496,922.17	40.00	1,798,768.87
CALHOUN	EDISON	4.88	771,623.78	40.00	308,649.51
CALHOUN	LEARY	2.19	346,281.98	40.00	138,512.79
CALHOUN	SCHOOL	39.66	6,271,024.37	40.00	2,508,409.75
CAMDEN	COUNTY INCORPORATED	18.94	2,994,785.72	37.08	1,110,466.54
CAMDEN	COUNTY UNINCORPORATED	13.80	2,182,050.84	37.08	809,104.45
CAMDEN	KINGSLAND	6.04	955,042.54	37.08	354,129.77
CAMDEN	SCHOOL	32.74	5,176,836.56	37.08	1,919,571.00
CAMDEN	ST. MARYS	12.90	2,039,743.18	37.08	756,336.77
CANDLER	COUNTY INCORPORATED	4.73	747,905.83	40.00	299,162.33
CANDLER	COUNTY UNINCORPORATED	3.60	569,230.65	40.00	227,692.26
CANDLER	COUNTY WIDE HOSPITAL	8.33	1,317,136.49	40.00	526,854.60
CANDLER	METTER	3.66	578,717.83	40.00	231,487.13
CANDLER	PULASKI	1.07	169,188.00	40.00	67,675.20
CANDLER	SCHOOL	8.33	1,317,136.49	40.00	526,854.60
CARROLL	CARROLLTON	6.34	1,002,478.43	40.00	400,991.37
CARROLL	COUNTY INC - CARROLLTON	6.34	1,002,478.43	40.00	400,991.37
CARROLL	COUNTY INC - OTHER	9.01	1,424,657.83	40.00	569,863.13
CARROLL	COUNTY UNINCORPORATED	37.14	5,872,562.91	40.00	2,349,025.16
CARROLL	IND SCHOOL BREMEN 40%	0.00	0.00	40.00	0.00
CARROLL	IND SCHOOL CARROLLTON	6.34	1,002,478.43	40.00	400,991.37
CARROLL	SCHOOL	46.15	7,297,220.75	40.00	2,918,888.30
CARROLL	TEMPLE	2.65	419,017.01	40.00	167,606.80
CARROLL	VILLA RICA	4.13	653,034.06	40.00	261,213.62
CARROLL	WHITESBURG	2.23	352,606.77	40.00	141,042.71
CATOOSA	COUNTY INCORPORATED	0.45	71,153.83	35.78	25,458.84
CATOOSA	COUNTY UNINCORPORATED	13.32	2,106,153.42	35.78	753,581.69
CATOOSA	RINGGOLD	0.45	71,153.83	35.78	25,458.84
CATOOSA	SCHOOL	13.77	2,177,307.25	35.78	779,040.53
CHARLTON	COUNTY INCORPORATED	11.23	1,775,683.40	35.10	623,264.87
CHARLTON	COUNTY UNINCORPORATED	50.76	8,026,152.22	35.10	2,817,179.43
CHARLTON	FOLKSTON	7.86	1,242,820.26	35.10	436,229.91
CHARLTON	HOMELAND	3.37	532,863.14	35.10	187,034.96
CHARLTON	SCHOOL	61.99	9,801,835.62	35.10	3,440,444.30
CHATHAM	CHATHAM AREA TRANSIT DISTRICT	356.15	56,314,304.85	40.00	22,525,721.94
CHATHAM	COUNTY INCORPORATED	75.70	11,969,655.70	40.00	4,787,862.28
CHATHAM	COUNTY SSD - UNINC	283.18	44,776,315.73	40.00	17,910,526.29

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CHATHAM	COUNTY UNINCORPORATED	283.18	44,776,315.73	40.00	17,910,526.29
CHATHAM	GARDEN CITY	21.42	3,386,922.39	40.00	1,354,768.96
CHATHAM	POOLER	0.32	50,598.28	40.00	20,239.31
CHATHAM	PORT WENTWORTH	2.41	381,068.30	40.00	152,427.32
CHATHAM	SAVANNAH	51.55	8,151,066.73	40.00	3,260,426.69
CHATHAM	SCHOOL	358.88	56,745,971.43	40.00	22,698,388.57
CHATTAHOOCHEE	COUNTY INCORPORATED	0.00	0.00	40.00	0.00
CHATTAHOOCHEE	COUNTY UNINCORPORATED	32.46	5,132,563.06	40.00	2,053,025.22
CHATTAHOOCHEE	SCHOOL	32.46	5,132,563.06	40.00	2,053,025.22
CHATTOOGA	COUNTY INCORPORATED	5.10	806,410.09	40.00	322,564.04
CHATTOOGA	COUNTY UNINCORPORATED	19.50	3,083,332.71	40.00	1,233,333.08
CHATTOOGA	IND SCHOOL TRION	2.60	411,111.03	40.00	164,444.41
CHATTOOGA	SCHOOL	24.60	3,889,742.80	40.00	1,555,897.12
CHATTOOGA	SUMMERTVILLE 100%	2.50	395,299.07	100.00	395,299.07
CHATTOOGA	TRION	2.60	411,111.03	40.00	164,444.41
CHEROKEE	BALL GROUND	2.47	390,555.48	40.00	156,222.19
CHEROKEE	CANTON	4.90	774,786.17	40.00	309,914.47
CHEROKEE	COUNTY FIRE DIST - UNINC	18.48	2,922,050.69	40.00	1,168,820.28
CHEROKEE	COUNTY INCORPORATED	15.63	2,471,409.76	40.00	988,563.90
CHEROKEE	COUNTY UNINCORPORATED	18.48	2,922,050.69	40.00	1,168,820.28
CHEROKEE	COUNTY WIDE RECREATION BOND	34.11	5,393,460.45	40.00	2,157,384.18
CHEROKEE	HOLLY SPRINGS	2.53	400,042.65	40.00	160,017.06
CHEROKEE	NELSON - CHEROKEE	1.32	208,717.91	40.00	83,487.16
CHEROKEE	SCHOOL	34.11	5,393,460.45	40.00	2,157,384.18
CHEROKEE	WOODSTOCK	4.41	697,307.55	40.00	278,923.02
CLARKE	ATHENS D/T DEV AUTH	0.05	7,905.98	40.00	3,162.39
CLARKE	BOGART	0.45	71,153.83	40.00	28,461.53
CLARKE	COUNTY INCORPORATED	59.02	9,332,220.33	40.00	3,732,888.13
CLARKE	SCHOOL	59.02	9,332,220.33	40.00	3,732,888.13
CLAY	COUNTY INCORPORATED	0.00	0.00	40.00	0.00
CLAY	SCHOOL	0.00	0.00	40.00	0.00
CLAYTON	COLLEGE PARK	0.90	142,307.66	40.00	56,923.06
CLAYTON	COUNTY FIRE DISTRICT	26.97	4,264,486.32	40.00	1,705,794.53
CLAYTON	COUNTY INCORPORATED	15.23	2,408,161.91	40.00	963,264.76
CLAYTON	COUNTY UNINCORPORATED	26.97	4,264,486.32	40.00	1,705,794.53
CLAYTON	FOREST PARK	3.08	487,008.45	40.00	194,803.38
CLAYTON	JONESBORO	2.23	352,606.77	40.00	141,042.71
CLAYTON	LAKE CITY	3.16	499,658.02	40.00	199,863.21
CLAYTON	LOVEJOY	1.63	257,734.99	40.00	103,094.00
CLAYTON	MORROW	4.23	668,846.02	40.00	267,538.41
CLAYTON	SCHOOL	42.20	6,672,648.22	40.00	2,669,059.29
CLINCH	COUNTY INCORPORATED	2.09	330,470.02	35.19	116,292.40
CLINCH	COUNTY UNINCORPORATED	60.78	9,610,510.88	35.19	3,381,938.78
CLINCH	COUNTY WIDE DEVELOPMENT AUTH	62.87	9,940,980.90	35.19	3,498,231.18
CLINCH	COUNTY WIDE HOSPITAL	62.87	9,940,980.90	35.19	3,498,231.18

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CLINCH	HOMERVILLE	2.09	330,470.02	35.19	116,292.40
CLINCH	SCHOOL	62.87	9,940,980.90	35.19	3,498,231.18
COBB	ACWORTH	2.00	316,239.25	40.00	126,495.70
COBB	AUSTELL	22.26	3,519,742.88	40.00	1,407,897.15
COBB	COUNTY FIRE DISTRICT	83.78	13,247,262.28	40.00	5,298,904.91
COBB	COUNTY INCORPORATED	38.87	6,146,109.87	40.00	2,458,443.95
COBB	COUNTY UNINCORPORATED	80.18	12,678,031.62	40.00	5,071,212.65
COBB	IND SCHOOL MARIETTA	10.59	1,674,486.84	40.00	669,794.74
COBB	KENNESAW	1.10	173,931.59	40.00	69,572.64
COBB	MARIETTA	10.59	1,674,486.84	40.00	669,794.74
COBB	POWDER SPRINGS	0.50	79,059.81	40.00	31,623.92
COBB	SCHOOL	108.46	17,149,654.65	40.00	6,859,861.86
COBB	SMYRNA	2.42	382,649.50	40.00	153,059.80
COFFEE	AMBROSE	3.35	529,700.75	37.52	198,743.72
COFFEE	COUNTY INCORPORATED	8.93	1,412,008.26	37.52	529,785.50
COFFEE	COUNTY SSD - COUNTYWIDE	35.79	5,659,101.42	37.52	2,123,294.85
COFFEE	COUNTY UNINCORPORATED	26.86	4,247,093.16	37.52	1,593,509.35
COFFEE	DOUGLAS	3.09	488,589.64	37.52	183,318.83
COFFEE	NICHOLLS	2.49	393,717.87	37.52	147,722.94
COFFEE	SCHOOL	35.79	5,659,101.42	37.52	2,123,294.85
COLQUITT	COUNTY INCORPORATED	6.82	1,078,375.85	36.50	393,607.19
COLQUITT	COUNTY SSD	37.61	5,946,879.14	36.50	2,170,610.89
COLQUITT	COUNTY UNINCORPORATED	35.19	5,564,229.64	36.50	2,030,943.82
COLQUITT	COUNTY WIDE DEVELOPMENT AUTH	42.01	6,642,605.49	36.50	2,424,551.00
COLQUITT	COUNTY WIDE RECREATION	42.01	6,642,605.49	36.50	2,424,551.00
COLQUITT	DOERUN	1.42	224,529.87	36.50	81,953.40
COLQUITT	ELLENTON	1.00	158,119.63	36.50	57,713.66
COLQUITT	MOULTRIE	4.40	695,726.36	36.50	253,940.12
COLQUITT	SCHOOL	42.01	6,642,605.49	36.50	2,424,551.00
COLUMBIA	COUNTY FIRE DIST - UNINC	22.41	3,543,460.82	40.00	1,417,384.33
COLUMBIA	COUNTY INCORPORATED	3.52	556,581.08	40.00	222,632.43
COLUMBIA	COUNTY UNINCORPORATED	22.41	3,543,460.82	40.00	1,417,384.33
COLUMBIA	GROVETOWN	2.00	316,239.25	40.00	126,495.70
COLUMBIA	HARLEM	1.52	240,341.83	40.00	96,136.73
COLUMBIA	SCHOOL	25.93	4,100,041.91	40.00	1,640,016.76
COOK	ADEL	5.39	852,264.78	35.79	305,025.56
COOK	CECIL	1.00	158,119.63	35.79	56,591.02
COOK	COUNTY INCORPORATED	11.47	1,813,632.11	35.79	649,098.93
COOK	COUNTY UNINCORPORATED	29.01	4,587,050.35	35.79	1,641,705.32
COOK	LENOX	1.87	295,683.70	35.79	105,825.20
COOK	SCHOOL	40.48	6,400,682.47	35.79	2,290,804.26
COOK	SPARKS	3.21	507,564.00	35.79	181,657.16
COWETA	COUNTY FIRE DISTRICT	72.25	11,424,142.99	40.00	4,569,657.20
COWETA	COUNTY INCORPORATED	18.94	2,994,785.72	40.00	1,197,914.29
COWETA	COUNTY UNINCORPORATED	61.88	9,784,442.47	40.00	3,913,776.99

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COWETA	GRANTVILLE	2.13	336,794.80	40.00	134,717.92
COWETA	HARALSON	0.98	154,957.23	40.00	61,982.89
COWETA	MORELAND	1.41	222,948.67	40.00	89,179.47
COWETA	NEWNAN	8.57	1,355,085.20	40.00	542,034.08
COWETA	SCHOOL	80.82	12,779,228.18	40.00	5,111,691.27
COWETA	SENOIA	3.93	621,410.13	40.00	248,564.05
COWETA	SHARPSBURG	0.77	121,752.11	40.00	48,700.84
COWETA	TURIN	1.15	181,837.57	40.00	72,735.03
CRAWFORD	COUNTY INCORPORATED	0.00	0.00	37.51	0.00
CRAWFORD	COUNTY UNINCORPORATED	6.42	1,015,128.00	37.51	380,774.51
CRAWFORD	SCHOOL	6.42	1,015,128.00	37.51	380,774.51
CRISP	ARABI	3.58	566,068.26	40.00	226,427.30
CRISP	CORDELE	15.19	2,401,837.12	40.00	960,734.85
CRISP	COUNTY INCORPORATED	18.77	2,967,905.38	40.00	1,187,162.15
CRISP	COUNTY SSD - UNINC	59.27	9,371,750.24	40.00	3,748,700.10
CRISP	COUNTY UNINCORPORATED	59.27	9,371,750.24	40.00	3,748,700.10
CRISP	SCHOOL	78.04	12,339,655.62	40.00	4,935,862.25
DADE	COUNTY INCORPORATED	1.78	281,452.93	40.00	112,581.17
DADE	COUNTY UNINCORPORATED	31.57	4,991,836.60	40.00	1,996,734.64
DADE	SCHOOL	33.35	5,273,289.53	40.00	2,109,315.81
DADE	TRENTON	1.78	281,452.93	40.00	112,581.17
DAWSON	COUNTY INCORPORATED	0.00	0.00	40.00	0.00
DAWSON	SCHOOL	0.00	0.00	40.00	0.00
DECATUR	BAINBRIDGE	13.57	2,145,683.33	37.09	795,833.95
DECATUR	BRINSON	1.50	237,179.44	37.09	87,969.85
DECATUR	CLIMAX	1.00	158,119.63	37.09	58,646.57
DECATUR	COUNTY FIRE DISTRICT	53.21	8,413,545.31	37.09	3,120,583.96
DECATUR	COUNTY INCORPORATED	16.07	2,540,982.39	37.09	942,450.37
DECATUR	COUNTY SSD - UNINC	50.71	8,018,246.24	37.09	2,973,967.53
DECATUR	COUNTY UNINCORPORATED	50.71	8,018,246.24	37.09	2,973,967.53
DECATUR	COUNTY WIDE DEVELOPMENT AUTH	66.78	10,559,228.63	37.09	3,916,417.90
DECATUR	COUNTY WIDE ECON DEV BONDS	66.78	10,559,228.63	37.09	3,916,417.90
DECATUR	COUNTY WIDE HOSPITAL	66.78	10,559,228.63	37.09	3,916,417.90
DECATUR	COUNTY WIDE LIBRARY	66.78	10,559,228.63	37.09	3,916,417.90
DECATUR	COUNTY WIDE RECREATION	66.78	10,559,228.63	37.09	3,916,417.90
DECATUR	SCHOOL	66.78	10,559,228.63	37.09	3,916,417.90
DEKALB	ATLANTA	2.33	368,418.73	40.00	147,367.49
DEKALB	AVONDALE ESTATES	0.49	77,478.62	40.00	30,991.45
DEKALB	BROOKHAVEN	8.03	1,269,700.60	40.00	507,880.24
DEKALB	CHAMBLEE	9.33	1,475,256.11	40.00	590,102.44
DEKALB	CLARKSTON	1.02	161,282.02	40.00	64,512.81
DEKALB	COUNTY FIRE DISTRICT	97.16	15,362,902.88	40.00	6,145,161.15
DEKALB	COUNTY INCORPORATED	47.44	7,501,195.06	40.00	3,000,478.02
DEKALB	COUNTY SSD - AVONDALE EST	0.49	77,478.62	40.00	30,991.45
DEKALB	COUNTY SSD - BROOKHAVEN	8.03	1,269,700.60	40.00	507,880.24

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DEKALB	COUNTY SSD - CHAMBLEE	9.33	1,475,256.11	40.00	590,102.44
DEKALB	COUNTY SSD - CLARKSTON	1.02	161,282.02	40.00	64,512.81
DEKALB	COUNTY SSD - DECATUR	1.38	218,205.08	40.00	87,282.03
DEKALB	COUNTY SSD - DUNWOODY	0.00	0.00	40.00	0.00
DEKALB	COUNTY SSD - LITHONIA	1.01	159,700.82	40.00	63,880.33
DEKALB	COUNTY SSD - PINE LAKE	0.00	0.00	40.00	0.00
DEKALB	COUNTY SSD - STONE MOUNTAIN	1.16	183,418.77	40.00	73,367.51
DEKALB	COUNTY SSD - STONECREST	0.00	0.00	40.00	0.00
DEKALB	COUNTY SSD - TUCKER	0.00	0.00	40.00	0.00
DEKALB	COUNTY SSD - UNINC	53.43	8,448,331.62	40.00	3,379,332.65
DEKALB	COUNTY UNINCORPORATED	53.43	8,448,331.62	40.00	3,379,332.65
DEKALB	DECATUR 50%	1.38	218,205.08	46.36	101,159.88
DEKALB	DORAVILLE	22.69	3,587,734.32	40.00	1,435,093.73
DEKALB	IND SCHOOL ATLANTA	2.33	368,418.73	40.00	147,367.49
DEKALB	IND SCHOOL DECATUR 50%	1.38	218,205.08	46.36	101,159.88
DEKALB	LITHONIA	1.01	159,700.82	40.00	63,880.33
DEKALB	SCHOOL	97.16	15,362,902.88	40.00	6,145,161.15
DEKALB	STONE MOUNTAIN	1.16	183,418.77	40.00	73,367.51
DODGE	CHAUNCEY	2.12	335,213.61	40.00	134,085.44
DODGE	COUNTY INCORPORATED	9.08	1,435,726.21	40.00	574,290.48
DODGE	COUNTY UNINCORPORATED	38.00	6,008,545.79	40.00	2,403,418.32
DODGE	EASTMAN	3.99	630,897.31	40.00	252,358.92
DODGE	MILAN	0.94	148,632.45	40.00	59,452.98
DODGE	RHINE	2.03	320,982.84	40.00	128,393.14
DODGE	SCHOOL	47.08	7,444,272.00	40.00	2,977,708.80
DOOLY	BYROMVILLE	0.76	120,170.92	35.01	42,071.84
DOOLY	COUNTY INCORPORATED	13.05	2,063,461.12	35.01	722,417.74
DOOLY	COUNTY UNINCORPORATED	40.49	6,402,263.66	35.01	2,241,432.51
DOOLY	LILLY	1.78	281,452.93	35.01	98,536.67
DOOLY	PINEHURST	1.18	186,581.16	35.01	65,322.06
DOOLY	SCHOOL	53.54	8,465,724.78	35.01	2,963,850.25
DOOLY	UNADILLA	3.89	615,085.35	35.01	215,341.38
DOOLY	VIENNA	5.44	860,170.77	35.01	301,145.79
DOUGHERTY	ALBANY	31.73	5,017,135.74	40.00	2,006,854.30
DOUGHERTY	COUNTY INCORPORATED	31.73	5,017,135.74	40.00	2,006,854.30
DOUGHERTY	COUNTY SSD - UNINC	35.79	5,659,101.42	40.00	2,263,640.57
DOUGHERTY	COUNTY UNINCORPORATED	35.79	5,659,101.42	40.00	2,263,640.57
DOUGHERTY	SCHOOL	67.52	10,676,237.16	40.00	4,270,494.86
DOUGLAS	COUNTY INCORPORATED	4.36	689,401.57	40.00	275,760.63
DOUGLAS	COUNTY UNINCORPORATED	17.00	2,688,033.64	40.00	1,075,213.46
DOUGLAS	DOUGLASSVILLE	4.36	689,401.57	40.00	275,760.63
DOUGLAS	SCHOOL	21.36	3,377,435.21	40.00	1,350,974.08
EARLY	ARLINGTON - EARLY	22.22	3,513,418.09	40.00	1,405,367.24
EARLY	BLAKELY	0.00	0.00	40.00	0.00
EARLY	COUNTY INCORPORATED	24.64	3,896,067.59	40.00	1,558,427.04

RAILROAD EQUIPMENT CAR COMPANY
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EARLY	COUNTY UNINCORPORATED	64.52	10,201,878.28	40.00	4,080,751.31
EARLY	DAMASCUS	1.25	197,649.53	40.00	79,059.81
EARLY	JAKIN	1.17	184,999.96	40.00	73,999.98
EARLY	SCHOOL	75.12	11,877,946.32	40.00	4,751,178.53
ECHOLS	COUNTY UNINCORPORATED	20.16	3,187,691.66	36.42	1,160,957.30
ECHOLS	SCHOOL	20.16	3,187,691.66	36.42	1,160,957.30
EFFINGHAM	COUNTY INCORPORATED	4.60	727,350.28	40.00	290,940.11
EFFINGHAM	COUNTY UNINCORPORATED	61.70	9,755,980.93	40.00	3,902,392.37
EFFINGHAM	COUNTY WIDE HOSPITAL	66.30	10,483,331.21	40.00	4,193,332.48
EFFINGHAM	COUNTY WIDE INDUSTRIAL AUTH	66.30	10,483,331.21	40.00	4,193,332.48
EFFINGHAM	RINCON	2.50	395,299.07	40.00	158,119.63
EFFINGHAM	SCHOOL	66.30	10,483,331.21	40.00	4,193,332.48
EFFINGHAM	SPRINGFIELD	2.10	332,051.21	40.00	132,820.48
ELBERT	BOWMAN	1.50	237,179.44	40.00	94,871.78
ELBERT	COUNTY INCORPORATED	2.91	460,128.11	40.00	184,051.24
ELBERT	COUNTY UNINCORPORATED	36.41	5,757,135.59	40.00	2,302,854.24
ELBERT	ELBERTON	2.91	460,128.11	40.00	184,051.24
ELBERT	SCHOOL	39.32	6,217,263.70	40.00	2,486,905.48
EMANUEL	COUNTY INCORPORATED	0.00	0.00	40.00	0.00
EMANUEL	COUNTY SSD - ADRIAN #5	0.00	0.00	40.00	0.00
EMANUEL	COUNTY SSD - GARFIELD #4	0.00	0.00	40.00	0.00
EMANUEL	COUNTY SSD - NUNEZ	0.00	0.00	40.00	0.00
EMANUEL	COUNTY SSD - OAK PARK	0.00	0.00	40.00	0.00
EMANUEL	COUNTY SSD - STILLMORE #7	0.00	0.00	40.00	0.00
EMANUEL	COUNTY SSD - SUMMERTOWN #6	0.00	0.00	40.00	0.00
EMANUEL	COUNTY SSD - TWIN CITY #3	0.00	0.00	40.00	0.00
EMANUEL	COUNTY SSD - UNINC #1	35.10	5,549,998.88	40.00	2,219,999.55
EMANUEL	COUNTY UNINCORPORATED	35.10	5,549,998.88	40.00	2,219,999.55
EMANUEL	COUNTY WIDE DEVELOPMENT AUTH	35.10	5,549,998.88	40.00	2,219,999.55
EMANUEL	SCHOOL	35.10	5,549,998.88	40.00	2,219,999.55
EMANUEL	SUMMERTOWN	0.00	0.00	40.00	0.00
EMANUEL	SWAINSBORO	0.00	0.00	40.00	0.00
EVANS	CLAXTON	0.10	15,811.96	37.71	5,962.69
EVANS	COUNTY INCORPORATED	0.10	15,811.96	37.71	5,962.69
EVANS	COUNTY UNINCORPORATED	15.92	2,517,264.45	37.71	949,260.42
EVANS	COUNTY WIDE HOSPITAL	16.02	2,533,076.41	37.71	955,223.11
EVANS	SCHOOL	16.02	2,533,076.41	37.71	955,223.11
FANNIN	BLUE RIDGE	4.06	641,965.68	36.54	234,574.26
FANNIN	COUNTY INCORPORATED	5.70	901,281.87	36.54	329,328.40
FANNIN	COUNTY UNINCORPORATED	15.50	2,450,854.21	36.54	895,542.13
FANNIN	MCCAYSVILLE	1.64	259,316.19	36.54	94,754.14
FANNIN	SCHOOL	21.20	3,352,136.07	36.54	1,224,870.52
FAYETTE	COUNTY EMS	10.80	1,707,691.96	40.00	683,076.78
FAYETTE	COUNTY FIRE DISTRICT	10.80	1,707,691.96	40.00	683,076.78
FAYETTE	COUNTY INCORPORATED	13.63	2,155,170.50	40.00	862,068.20

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FAYETTE	COUNTY UNINCORPORATED	6.51	1,029,358.77	40.00	411,743.51
FAYETTE	COUNTY WIDE EMERGENCY SVC	20.14	3,184,529.27	40.00	1,273,811.71
FAYETTE	PEACHTREE CITY	9.34	1,476,837.31	40.00	590,734.92
FAYETTE	SCHOOL	20.14	3,184,529.27	40.00	1,273,811.71
FAYETTE	TYRONE	4.29	678,333.20	40.00	271,333.28
FLOYD	CO UNINC SOLID WASTE	58.04	9,177,263.10	40.00	3,670,905.24
FLOYD	COUNTY FIRE DIST - UNINC	58.04	9,177,263.10	40.00	3,670,905.24
FLOYD	COUNTY INCORPORATED	27.25	4,308,759.81	40.00	1,723,503.92
FLOYD	COUNTY UNINCORPORATED	58.04	9,177,263.10	40.00	3,670,905.24
FLOYD	IND SCHOOL ROME	27.25	4,308,759.81	40.00	1,723,503.92
FLOYD	ROME	27.25	4,308,759.81	40.00	1,723,503.92
FLOYD	SCHOOL	85.29	13,486,022.91	40.00	5,394,409.16
FORSYTH	COUNTY FIRE DIST - COUNTYWIDE	0.00	0.00	40.00	0.00
FORSYTH	COUNTY INCORPORATED	0.00	0.00	40.00	0.00
FORSYTH	SCHOOL	0.00	0.00	40.00	0.00
FRANKLIN	CANON	0.30	47,435.89	40.00	18,974.36
FRANKLIN	COUNTY INCORPORATED	6.60	1,043,589.53	40.00	417,435.81
FRANKLIN	COUNTY UNINCORPORATED	7.50	1,185,897.20	40.00	474,358.88
FRANKLIN	COUNTY WIDE DEVELOPMENT AUTH	14.10	2,229,486.73	40.00	891,794.69
FRANKLIN	LAVONIA	4.00	632,478.50	40.00	252,991.40
FRANKLIN	ROYSTON	2.30	363,675.14	40.00	145,470.06
FRANKLIN	SCHOOL	14.10	2,229,486.73	40.00	891,794.69
FULTON	ATLANTA	335.41	53,034,903.80	37.42	19,845,661.00
FULTON	COLLEGE PARK	3.49	551,837.50	37.42	206,497.59
FULTON	COUNTY INCORPORATED	379.35	59,982,680.18	37.42	22,445,518.92
FULTON	COUNTY SSD FULTON INDUSTRIAL	113.35	17,922,859.62	37.42	6,706,734.07
FULTON	COUNTY UNINCORPORATED	113.35	17,922,859.62	37.42	6,706,734.07
FULTON	EAST POINT	29.79	4,710,383.66	37.42	1,762,625.57
FULTON	FAIRBURN	2.02	319,401.64	37.42	119,520.09
FULTON	HAPEVILLE	3.53	558,162.28	37.42	208,864.33
FULTON	IND SCHOOL ATLANTA	335.41	53,034,903.80	37.42	19,845,661.00
FULTON	SCHOOL	157.29	24,870,636.00	37.42	9,306,591.99
FULTON	UNION CITY	5.11	807,991.29	37.42	302,350.34
GILMER	COUNTY INCORPORATED	3.31	523,375.96	40.00	209,350.38
GILMER	COUNTY UNINCORPORATED	18.68	2,953,674.62	40.00	1,181,469.85
GILMER	EAST ELLIJAY	0.56	88,546.99	40.00	35,418.80
GILMER	ELLIJAY	2.75	434,828.97	40.00	173,931.59
GILMER	SCHOOL	21.99	3,477,050.58	40.00	1,390,820.23
GLASCOCK	COUNTY INCORPORATED	0.00	0.00	40.00	0.00
GLASCOCK	COUNTY UNINCORPORATED	9.05	1,430,982.62	40.00	572,393.05
GLASCOCK	SCHOOL	9.05	1,430,982.62	40.00	572,393.05
GLYNN	BRUNSWICK	37.99	6,006,964.60	40.00	2,402,785.84
GLYNN	COUNTY INCORPORATED	37.99	6,006,964.60	40.00	2,402,785.84
GLYNN	COUNTY UNINCORPORATED	56.44	8,924,271.70	40.00	3,569,708.68
GLYNN	COUNTY WIDE CAPITAL PROJECTS	94.43	14,931,236.30	40.00	5,972,494.52

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GLYNN	SCHOOL	94.43	14,931,236.30	40.00	5,972,494.52
GORDON	CALHOUN	1.15	181,837.57	40.00	72,735.03
GORDON	COUNTY INCORPORATED	3.84	607,179.36	40.00	242,871.74
GORDON	COUNTY UNINCORPORATED	44.54	7,042,648.15	40.00	2,817,059.26
GORDON	FAIRMOUNT	1.89	298,846.09	40.00	119,538.44
GORDON	IND SCHOOL CALHOUN	1.15	181,837.57	40.00	72,735.03
GORDON	PLAINVILLE	0.80	126,495.70	40.00	50,598.28
GORDON	SCHOOL	47.23	7,467,989.94	40.00	2,987,195.98
GRADY	CAIRO	2.33	368,418.73	40.00	147,367.49
GRADY	COUNTY INCORPORATED	3.34	528,119.55	40.00	211,247.82
GRADY	COUNTY UNINCORPORATED	14.87	2,351,238.84	40.00	940,495.54
GRADY	SCHOOL	18.21	2,879,358.39	40.00	1,151,743.36
GRADY	WHIGHAM	1.01	159,700.82	40.00	63,880.33
GREENE	COUNTY FIRE - GREENSBORO	9.73	1,538,503.96	37.45	576,169.73
GREENE	COUNTY FIRE - LIBERTY	0.00	0.00	37.45	0.00
GREENE	COUNTY FIRE - OLD SALEM	1.46	230,854.65	37.45	86,455.07
GREENE	COUNTY FIRE - SILOAM	0.00	0.00	37.45	0.00
GREENE	COUNTY FIRE - UNION POINT	8.43	1,332,948.45	37.45	499,189.19
GREENE	COUNTY FIRE - WOODVILLE	3.31	523,375.96	37.45	196,004.30
GREENE	COUNTY INCORPORATED	7.72	1,220,683.51	37.45	457,145.97
GREENE	COUNTY UNINCORPORATED	16.91	2,673,802.88	37.45	1,001,339.18
GREENE	COUNTY WIDE LIBRARY	30.66	4,847,947.74	37.45	1,815,556.43
GREENE	COUNTY WIDE RECREATION	30.66	4,847,947.74	37.45	1,815,556.43
GREENE	GREENSBORO	3.91	618,247.74	37.45	231,533.78
GREENE	SCHOOL	30.66	4,847,947.74	37.45	1,815,556.43
GREENE	UNION POINT	2.41	381,068.30	37.45	142,710.08
GREENE	WOODVILLE	1.40	221,367.48	37.45	82,902.12
GWINNETT	BERKELEY LAKE	0.07	11,068.37	40.00	4,427.35
GWINNETT	BUFORD	5.12	809,572.49	40.00	323,829.00
GWINNETT	COUNTY FIRE AND EMS	85.77	13,561,920.33	40.00	5,424,768.13
GWINNETT	COUNTY INCORPORATED	37.36	5,907,349.23	40.00	2,362,939.69
GWINNETT	COUNTY POLICE	67.92	10,739,485.01	40.00	4,295,794.00
GWINNETT	COUNTY SSD - UNINC CODE ENF	48.41	7,654,571.10	40.00	3,061,828.44
GWINNETT	COUNTY UNINCORPORATED	48.41	7,654,571.10	40.00	3,061,828.44
GWINNETT	COUNTY WIDE RECREATION	85.77	13,561,920.33	40.00	5,424,768.13
GWINNETT	DACULA	1.46	230,854.65	40.00	92,341.86
GWINNETT	DULUTH	2.37	374,743.51	40.00	149,897.40
GWINNETT	IND SCHOOL BUFORD	5.12	809,572.49	40.00	323,829.00
GWINNETT	LAWRENCEVILLE	8.07	1,276,025.38	40.00	510,410.15
GWINNETT	LILBURN	3.10	490,170.84	40.00	196,068.34
GWINNETT	NORCROSS	1.88	297,264.90	40.00	118,905.96
GWINNETT	PEACHTREE CORNERS	9.78	1,546,409.94	40.00	618,563.98
GWINNETT	SCHOOL	80.65	12,752,347.85	40.00	5,100,939.14
GWINNETT	SUGAR HILL	3.08	487,008.45	40.00	194,803.38
GWINNETT	SUWANEE	2.43	384,230.69	40.00	153,692.28

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HABERSHAM	ALTO - HABERSHAM	0.46	72,735.03	40.00	29,094.01
HABERSHAM	BALDWIN - HABERSHAM	2.86	452,222.13	40.00	180,888.85
HABERSHAM	CORNELIA	4.52	714,700.71	40.00	285,880.28
HABERSHAM	COUNTY INCORPORATED	11.11	1,756,709.05	40.00	702,683.62
HABERSHAM	COUNTY UNINCORPORATED	14.72	2,327,520.90	40.00	931,008.36
HABERSHAM	COUNTY WIDE HOSPITAL	25.83	4,084,229.94	40.00	1,633,691.98
HABERSHAM	MOUNT AIRY	3.27	517,051.18	40.00	206,820.47
HABERSHAM	SCHOOL	25.83	4,084,229.94	40.00	1,633,691.98
HALL	COUNTY FIRE DISTRICT (INC)	6.91	1,092,606.62	40.00	437,042.65
HALL	COUNTY INCORPORATED	6.91	1,092,606.62	40.00	437,042.65
HALL	COUNTY RECREATION	59.47	9,403,374.17	40.00	3,761,349.67
HALL	COUNTY UNINC DEVELOPMENT SVC	52.56	8,310,767.55	40.00	3,324,307.02
HALL	COUNTY UNINC FIRE DISTRICT	52.56	8,310,767.55	40.00	3,324,307.02
HALL	COUNTY UNINCORPORATED	52.56	8,310,767.55	40.00	3,324,307.02
HALL	COUNTY WIDE AMBULANCE	59.47	9,403,374.17	40.00	3,761,349.67
HALL	FLOWERY BRANCH	2.45	387,393.08	40.00	154,957.23
HALL	GAINESVILLE 100%	6.44	1,018,290.39	100.00	1,018,290.39
HALL	GILLSVILLE	0.55	86,965.79	40.00	34,786.32
HALL	IND SCHOOL BUFORD	0.00	0.00	40.00	0.00
HALL	IND SCHOOL GAINESVILLE 100%	6.44	1,018,290.39	100.00	1,018,290.39
HALL	LULA	3.07	485,427.25	40.00	194,170.90
HALL	OAKWOOD	0.84	132,820.49	40.00	53,128.20
HALL	SCHOOL	59.47	9,403,374.17	40.00	3,761,349.67
HANCOCK	COUNTY INCORPORATED	2.06	325,726.43	40.00	130,290.57
HANCOCK	COUNTY UNINCORPORATED	9.33	1,475,256.11	40.00	590,102.44
HANCOCK	SCHOOL	11.39	1,800,982.54	40.00	720,393.02
HANCOCK	SPARTA	2.06	325,726.43	40.00	130,290.57
HARALSON	BREMEN 40% - HARALSON	8.08	1,277,606.58	40.00	511,042.63
HARALSON	BUCHANAN 100%	1.75	276,709.35	100.00	276,709.35
HARALSON	COUNTY FIRE - 1, 4	13.90	2,197,862.80	40.00	879,145.12
HARALSON	COUNTY FIRE - 3, 5, 6	3.16	499,658.02	40.00	199,863.21
HARALSON	COUNTY INCORPORATED	17.06	2,697,520.82	40.00	1,079,008.33
HARALSON	COUNTY RECREATION SSD	34.27	5,418,759.59	40.00	2,167,503.84
HARALSON	COUNTY SANITATION	34.27	5,418,759.59	40.00	2,167,503.84
HARALSON	COUNTY UNINCORPORATED	31.11	4,919,101.57	40.00	1,967,640.63
HARALSON	IND SCHOOL BREMEN 40%	8.08	1,277,606.58	40.00	511,042.63
HARALSON	SCHOOL	40.09	6,339,015.81	40.00	2,535,606.32
HARALSON	TALLAPOOSA	5.82	920,256.22	40.00	368,102.49
HARALSON	WACO	1.41	222,948.67	40.00	89,179.47
HARRIS	COUNTY INC - OTHER	3.05	482,264.86	40.00	192,905.94
HARRIS	COUNTY INC - WEST POINT	0.00	0.00	40.00	0.00
HARRIS	COUNTY UNINCORPORATED	20.31	3,211,409.61	40.00	1,284,563.84
HARRIS	HAMILTON	1.72	271,965.76	40.00	108,786.30
HARRIS	PINE MOUNTAIN	1.33	210,299.10	40.00	84,119.64
HARRIS	SCHOOL	23.36	3,693,674.47	40.00	1,477,469.79

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HART	BOWERSVILLE	2.00	316,239.25	40.00	126,495.70
HART	CANON	0.20	31,623.93	40.00	12,649.57
HART	COUNTY INCORPORATED	6.00	948,717.76	40.00	379,487.10
HART	COUNTY UNINCORPORATED	4.50	711,538.32	40.00	284,615.33
HART	COUNTY WIDE EMS	10.50	1,660,256.07	40.00	664,102.43
HART	HARTWELL	1.50	237,179.44	40.00	94,871.78
HART	ROYSTON	2.30	363,675.14	40.00	145,470.06
HART	SCHOOL	10.50	1,660,256.07	40.00	664,102.43
HEARD	COUNTY INCORPORATED	0.00	0.00	40.00	0.00
HEARD	SCHOOL	0.00	0.00	40.00	0.00
HENRY	COUNTY INCORPORATED	11.11	1,756,709.05	40.00	702,683.62
HENRY	COUNTY UNINCORPORATED	33.64	5,319,144.22	40.00	2,127,657.69
HENRY	COUNTY WIDE WATER BOND	44.75	7,075,853.27	40.00	2,830,341.31
HENRY	HAMPTON	4.35	687,820.37	40.00	275,128.15
HENRY	LOCUST GROVE	1.73	273,546.95	40.00	109,418.78
HENRY	MCDONOUGH	2.03	320,982.84	40.00	128,393.14
HENRY	SCHOOL	44.75	7,075,853.27	40.00	2,830,341.31
HENRY	STOCKBRIDGE	3.00	474,358.88	40.00	189,743.55
HOUSTON	COUNTY FIRE DISTRICT	34.77	5,497,819.40	36.26	1,993,509.31
HOUSTON	COUNTY INCORPORATED	10.50	1,660,256.07	36.26	602,008.85
HOUSTON	COUNTY UNINCORPORATED	34.77	5,497,819.40	36.26	1,993,509.31
HOUSTON	PERRY - HOUSTON	4.34	686,239.18	36.26	248,830.33
HOUSTON	SCHOOL	46.03	7,278,246.39	36.26	2,639,092.14
HOUSTON	WARNER ROBINS - HOUSTON	6.16	974,016.90	36.26	353,178.53
IRWIN	COUNTY INCORPORATED	0.00	0.00	40.00	0.00
IRWIN	COUNTY UNINC INDUSTRIAL AUTH	14.86	2,349,657.64	40.00	939,863.06
IRWIN	COUNTY UNINCORPORATED	14.86	2,349,657.64	40.00	939,863.06
IRWIN	SCHOOL	14.86	2,349,657.64	40.00	939,863.06
JACKSON	ARCADE	1.00	158,119.63	40.00	63,247.85
JACKSON	COMMERCE	4.45	703,632.34	40.00	281,452.94
JACKSON	COUNTY FIRE - ARCADE	1.00	158,119.63	40.00	63,247.85
JACKSON	COUNTY FIRE - CENTRAL JACKSON	33.29	5,263,802.35	40.00	2,105,520.94
JACKSON	COUNTY FIRE - EAST JACKSON	0.00	0.00	40.00	0.00
JACKSON	COUNTY FIRE - MAYSVILLE	1.57	248,247.81	40.00	99,299.12
JACKSON	COUNTY FIRE - NICHOLSON/CENTER	1.24	196,068.34	40.00	78,427.34
JACKSON	COUNTY FIRE - NORTH JACKSON	4.20	664,102.43	40.00	265,640.97
JACKSON	COUNTY FIRE - SOUTH JACKSON	5.80	917,093.83	40.00	366,837.53
JACKSON	COUNTY INCORPORATED	12.00	1,897,435.51	40.00	758,974.20
JACKSON	COUNTY UNINCORPORATED	25.10	3,968,802.62	40.00	1,587,521.05
JACKSON	IND SCHOOL COMMERCE	4.45	703,632.34	40.00	281,452.94
JACKSON	IND SCHOOL JEFFERSON	1.18	186,581.16	40.00	74,632.46
JACKSON	JEFFERSON	1.18	186,581.16	40.00	74,632.46
JACKSON	MAYSVILLE - JACKSON	1.57	248,247.81	40.00	99,299.12
JACKSON	NICHOLSON	1.24	196,068.34	40.00	78,427.34
JACKSON	PENDERGRASS	1.76	278,290.54	40.00	111,316.22

RAILROAD EQUIPMENT CAR COMPANY
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Name	District	Tmiles	100% FMV	ER	Assessed Value
JACKSON	SCHOOL	31.47	4,976,024.63	40.00	1,990,409.85
JACKSON	TALMO	0.80	126,495.70	40.00	50,598.28
JASPER	COUNTY INCORPORATED	3.77	596,110.99	40.00	238,444.40
JASPER	COUNTY UNINCORPORATED	37.32	5,901,024.45	40.00	2,360,409.78
JASPER	COUNTY WIDE HOSPITAL	41.09	6,497,135.44	40.00	2,598,854.18
JASPER	MONTICELLO	2.11	333,632.41	40.00	133,452.96
JASPER	SCHOOL	41.09	6,497,135.44	40.00	2,598,854.18
JASPER	SHADY DALE	1.66	262,478.58	40.00	104,991.43
JEFF DAVIS	COUNTY INCORPORATED	6.55	1,035,683.55	40.00	414,273.42
JEFF DAVIS	COUNTY UNINCORPORATED	14.18	2,242,136.30	40.00	896,854.52
JEFF DAVIS	HAZLEHURST	6.55	1,035,683.55	40.00	414,273.42
JEFF DAVIS	SCHOOL	20.73	3,277,819.85	40.00	1,311,127.94
JEFFERSON	BARTOW	1.53	241,923.03	40.00	96,769.21
JEFFERSON	COUNTY INCORPORATED	13.91	2,199,444.00	40.00	879,777.60
JEFFERSON	COUNTY UNINCORPORATED	41.51	6,563,545.68	40.00	2,625,418.27
JEFFERSON	LOUISVILLE	3.00	474,358.88	40.00	189,743.55
JEFFERSON	SCHOOL	55.42	8,762,989.68	40.00	3,505,195.87
JEFFERSON	STAPLETON	1.48	234,017.05	40.00	93,606.82
JEFFERSON	WADLEY	7.35	1,162,179.25	40.00	464,871.70
JEFFERSON	WRENS	0.55	86,965.79	40.00	34,786.32
JENKINS	COUNTY INCORPORATED	7.75	1,225,427.10	40.00	490,170.84
JENKINS	COUNTY UNINCORPORATED	31.29	4,947,563.10	40.00	1,979,025.24
JENKINS	MILLEN	7.75	1,225,427.10	40.00	490,170.84
JENKINS	SCHOOL	39.04	6,172,990.20	40.00	2,469,196.08
JOHNSON	COUNTY INCORPORATED	2.63	415,854.62	40.00	166,341.85
JOHNSON	COUNTY UNINCORPORATED	9.02	1,426,239.03	40.00	570,495.61
JOHNSON	SCHOOL	11.65	1,842,093.64	40.00	736,837.46
JOHNSON	WRIGHTSVILLE	2.63	415,854.62	40.00	166,341.85
JONES	COUNTY INCORPORATED	2.27	358,931.55	40.00	143,572.62
JONES	COUNTY UNINCORPORATED	38.20	6,040,169.72	40.00	2,416,067.89
JONES	GRAY	2.27	358,931.55	40.00	143,572.62
JONES	SCHOOL	40.47	6,399,101.27	40.00	2,559,640.51
LAMAR	BARNESVILLE	5.77	912,350.24	40.00	364,940.10
LAMAR	COUNTY INCORPORATED	7.06	1,116,324.56	40.00	446,529.82
LAMAR	COUNTY UNINCORPORATED	23.51	3,717,392.41	40.00	1,486,956.96
LAMAR	MILNER	1.29	203,974.32	40.00	81,589.73
LAMAR	SCHOOL	30.57	4,833,716.97	40.00	1,933,486.79
LANIER	COUNTY INCORPORATED	0.00	0.00	40.00	0.00
LANIER	COUNTY UNINCORPORATED	7.48	1,182,734.80	40.00	473,093.92
LANIER	SCHOOL	7.48	1,182,734.80	40.00	473,093.92
LAURENS	COUNTY INCORPORATED	3.42	540,769.12	37.78	204,302.57
LAURENS	COUNTY UNINCORPORATED	53.00	8,380,340.19	37.78	3,166,092.52
LAURENS	DUBLIN 40%	1.23	194,487.14	37.78	73,477.24
LAURENS	EAST DUBLIN 47%	2.19	346,281.98	44.39	153,714.57
LAURENS	IND SCHOOL DUBLIN 40%	1.23	194,487.14	37.78	73,477.24

RAILROAD EQUIPMENT CAR COMPANY
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Name	District	Tmiles	100% FMV	ER	Assessed Value
LAURENS	SCHOOL	55.19	8,726,622.17	37.78	3,296,917.86
LEE	COUNTY INCORPORATED	6.43	1,016,709.20	40.00	406,683.68
LEE	COUNTY UNINCORPORATED	25.26	3,994,101.76	40.00	1,597,640.70
LEE	LEESBURG	1.99	314,658.06	40.00	125,863.22
LEE	SCHOOL	31.69	5,010,810.95	40.00	2,004,324.38
LEE	SMITHVILLE	4.44	702,051.14	40.00	280,820.46
LIBERTY	COUNTY INC - HINESVILLE	0.00	0.00	40.00	0.00
LIBERTY	COUNTY INC - OTHER	0.00	0.00	40.00	0.00
LIBERTY	COUNTY UNINCORPORATED	39.24	6,204,614.13	40.00	2,481,845.65
LIBERTY	COUNTY WIDE HOSPITAL	39.24	6,204,614.13	40.00	2,481,845.65
LIBERTY	COUNTY WIDE INDUSTRIAL AUTH	39.24	6,204,614.13	40.00	2,481,845.65
LIBERTY	SCHOOL	39.24	6,204,614.13	40.00	2,481,845.65
LINCOLN	COUNTY INCORPORATED	0.00	0.00	40.00	0.00
LINCOLN	COUNTY WIDE INDUSTRIAL AUTH	0.00	0.00	40.00	0.00
LINCOLN	SCHOOL	0.00	0.00	40.00	0.00
LONG	COUNTY INCORPORATED	4.69	741,581.05	40.00	296,632.42
LONG	COUNTY UNINCORPORATED	23.86	3,772,734.28	40.00	1,509,093.71
LONG	LUDOWICI	4.69	741,581.05	40.00	296,632.42
LONG	SCHOOL	28.55	4,514,315.33	40.00	1,805,726.13
LOWNDES	COUNTY INCORPORATED	28.00	4,427,349.53	40.00	1,770,939.81
LOWNDES	COUNTY UNINCORPORATED	105.36	16,659,483.81	40.00	6,663,793.52
LOWNDES	COUNTY WIDE INDUSTRIAL AUTH	119.66	18,920,594.46	40.00	7,568,237.78
LOWNDES	COUNTY WIDE RECREATION	119.66	18,920,594.46	40.00	7,568,237.78
LOWNDES	HAHIRA	1.72	271,965.76	40.00	108,786.30
LOWNDES	IND SCHOOL VALDOSTA	25.11	3,970,383.81	40.00	1,588,153.52
LOWNDES	LAKE PARK	1.17	184,999.96	40.00	73,999.98
LOWNDES	SCHOOL	94.55	14,950,210.65	40.00	5,980,084.26
LOWNDES	VALDOSTA	25.11	3,970,383.81	40.00	1,588,153.52
LUMPKIN	COUNTY INCORPORATED	0.00	0.00	40.00	0.00
LUMPKIN	COUNTY SSD - UNINC PLANNING	0.00	0.00	40.00	0.00
LUMPKIN	COUNTY SSD - UNINC RESERVOIR	0.00	0.00	40.00	0.00
LUMPKIN	SCHOOL	0.00	0.00	40.00	0.00
MACON	COUNTY INCORPORATED	14.96	2,365,469.61	40.00	946,187.84
MACON	COUNTY UNINCORPORATED	37.81	5,978,503.06	40.00	2,391,401.22
MACON	IDEAL	1.56	246,666.62	40.00	98,666.65
MACON	MARSHALLVILLE	2.04	322,564.04	40.00	129,025.62
MACON	MONTEZUMA	3.56	562,905.87	40.00	225,162.35
MACON	OGLETHORPE	7.80	1,233,333.08	40.00	493,333.23
MACON	SCHOOL	52.77	8,343,972.67	40.00	3,337,589.07
MADISON	CARLTON	2.15	339,957.20	40.00	135,982.88
MADISON	COLBERT	2.01	317,820.45	40.00	127,128.18
MADISON	COMER	2.16	341,538.39	40.00	136,615.36
MADISON	COUNTY INCORPORATED	6.98	1,103,674.99	40.00	441,470.00
MADISON	COUNTY UNINCORPORATED	18.33	2,898,332.75	40.00	1,159,333.10
MADISON	COUNTY WIDE INDUSTRIAL AUTH	25.31	4,002,007.74	40.00	1,600,803.10

RAILROAD EQUIPMENT CAR COMPANY
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MADISON	HULL	0.66	104,358.95	40.00	41,743.58
MADISON	SCHOOL	25.31	4,002,007.74	40.00	1,600,803.10
MARION	COUNTY INCORPORATED	0.00	0.00	40.00	0.00
MARION	COUNTY UNINCORPORATED	20.46	3,235,127.55	40.00	1,294,051.02
MARION	SCHOOL	20.46	3,235,127.55	40.00	1,294,051.02
MCDUFFIE	COUNTY INCORPORATED	2.48	392,136.67	40.00	156,854.67
MCDUFFIE	COUNTY UNINCORPORATED	18.39	2,907,819.92	40.00	1,163,127.97
MCDUFFIE	DEARING	1.00	158,119.63	40.00	63,247.85
MCDUFFIE	SCHOOL	20.87	3,299,956.60	40.00	1,319,982.64
MCDUFFIE	THOMSON	1.48	234,017.05	40.00	93,606.82
MCINTOSH	COUNTY INCORPORATED	0.00	0.00	40.00	0.00
MCINTOSH	COUNTY WIDE INDUSTRIAL AUTH	0.00	0.00	40.00	0.00
MCINTOSH	SCHOOL	0.00	0.00	40.00	0.00
MERIWETHER	COUNTY FIRE DISTRICT	75.38	11,919,057.42	40.00	4,767,622.97
MERIWETHER	COUNTY INCORPORATED	38.56	6,097,092.78	40.00	2,438,837.11
MERIWETHER	COUNTY UNINCORPORATED	49.44	7,817,434.32	40.00	3,126,973.73
MERIWETHER	GAY	1.81	286,196.52	40.00	114,478.61
MERIWETHER	GREENVILLE	20.48	3,238,289.94	40.00	1,295,315.98
MERIWETHER	MANCHESTER	12.62	1,995,469.68	40.00	798,187.87
MERIWETHER	SCHOOL	88.00	13,914,527.10	40.00	5,565,810.84
MERIWETHER	WARM SPRINGS	0.83	131,239.29	40.00	52,495.72
MERIWETHER	WOODBURY	2.82	445,897.35	40.00	178,358.94
MILLER	COLQUITT	2.38	376,324.71	37.09	139,578.83
MILLER	COUNTY INCORPORATED	2.38	376,324.71	37.09	139,578.83
MILLER	COUNTY UNINCORPORATED	12.73	2,012,862.84	37.09	746,570.83
MILLER	COUNTY WIDE LIBRARY	15.11	2,389,187.55	37.09	886,149.66
MILLER	COUNTY WIDE RECREATION	15.11	2,389,187.55	37.09	886,149.66
MILLER	SCHOOL	15.11	2,389,187.55	37.09	886,149.66
MITCHELL	BACONTON	1.10	173,931.59	40.00	69,572.64
MITCHELL	CAMILLA	4.30	679,914.39	40.00	271,965.76
MITCHELL	COUNTY INCORPORATED	8.03	1,269,700.60	40.00	507,880.24
MITCHELL	COUNTY UNINCORPORATED	20.16	3,187,691.66	40.00	1,275,076.66
MITCHELL	IND SCHOOL PELHAM	2.30	363,675.14	40.00	145,470.06
MITCHELL	MEIGS	0.33	52,179.48	40.00	20,871.79
MITCHELL	PELHAM	2.30	363,675.14	40.00	145,470.06
MITCHELL	SCHOOL	25.89	4,093,717.12	40.00	1,637,486.85
MONROE	COUNTY INCORPORATED	3.22	509,145.20	40.00	203,658.08
MONROE	COUNTY UNINCORPORATED	47.56	7,520,169.42	40.00	3,008,067.77
MONROE	FORSYTH	3.22	509,145.20	40.00	203,658.08
MONROE	SCHOOL	50.78	8,029,314.62	40.00	3,211,725.85
MONTGOMERY	AILEY	0.70	110,683.74	36.83	40,764.82
MONTGOMERY	COUNTY INCORPORATED	2.41	381,068.30	36.83	140,347.45
MONTGOMERY	COUNTY UNINCORPORATED	17.80	2,814,529.35	36.83	1,036,591.16
MONTGOMERY	HIGGSTON	0.78	123,333.31	36.83	45,423.66
MONTGOMERY	IND SCHOOL VIDALIA	0.00	0.00	36.83	0.00

RAILROAD EQUIPMENT CAR COMPANY
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Name	District	Tmiles	100% FMV	ER	Assessed Value
MONTGOMERY	MT VERNON	0.93	147,051.25	36.83	54,158.98
MONTGOMERY	SCHOOL	20.21	3,195,597.64	36.83	1,176,938.61
MONTGOMERY	VIDALIA - MONTGOMERY	0.00	0.00	36.83	0.00
MORGAN	BUCKHEAD	1.00	158,119.63	40.00	63,247.85
MORGAN	COUNTY INCORPORATED	9.62	1,521,110.80	40.00	608,444.32
MORGAN	COUNTY UNINCORPORATED	45.47	7,189,699.40	40.00	2,875,879.76
MORGAN	MADISON	6.60	1,043,589.53	40.00	417,435.81
MORGAN	RUTLEGE	2.02	319,401.64	40.00	127,760.66
MORGAN	SCHOOL	55.09	8,710,810.20	40.00	3,484,324.08
MURRAY	CHATSWORTH 75%	3.45	545,512.71	75.00	409,134.53
MURRAY	COUNTY INCORPORATED	5.82	920,256.22	40.00	368,102.49
MURRAY	COUNTY UNINCORPORATED	27.33	4,321,409.38	40.00	1,728,563.75
MURRAY	ETON	2.37	374,743.51	40.00	149,897.40
MURRAY	SCHOOL	33.15	5,241,665.61	40.00	2,096,666.24
MUSCOGEE	COUNTY USD 1 - URBAN	61.31	9,694,314.28	37.13	3,599,498.89
MUSCOGEE	COUNTY USD 2 - RURAL	9.41	1,487,905.68	37.13	552,459.38
MUSCOGEE	COUNTY USD 4 - FTBENNING	0.00	0.00	37.13	0.00
MUSCOGEE	COUNTY USD 7 - DOWNTOWN	1.48	234,017.05	37.13	86,890.53
MUSCOGEE	SCHOOL	70.72	11,182,219.96	37.13	4,151,958.27
NEWTON	COUNTY FIRE DISTRICT	17.21	2,721,238.77	40.00	1,088,495.51
NEWTON	COUNTY INCORPORATED	2.74	433,247.78	40.00	173,299.11
NEWTON	COUNTY UNINCORPORATED	15.98	2,526,751.63	40.00	1,010,700.65
NEWTON	COVINGTON	1.51	238,760.64	40.00	95,504.26
NEWTON	IND SCHOOL SOCIAL CIRCLE	0.00	0.00	40.00	0.00
NEWTON	MANSFIELD	0.00	0.00	40.00	0.00
NEWTON	NEWBORN	1.23	194,487.14	40.00	77,794.86
NEWTON	SCHOOL	18.72	2,959,999.40	40.00	1,183,999.76
OCONEE	BISHOP	1.00	158,119.63	40.00	63,247.85
OCONEE	BOGART	2.13	336,794.80	40.00	134,717.92
OCONEE	COUNTY INCORPORATED	5.13	811,153.68	40.00	324,461.47
OCONEE	COUNTY UNINCORPORATED	12.83	2,028,674.80	40.00	811,469.92
OCONEE	SCHOOL	17.96	2,839,828.49	40.00	1,135,931.40
OCONEE	WATKINSVILLE	2.00	316,239.25	40.00	126,495.70
OGLETHORPE	COUNTY INCORPORATED	0.00	0.00	40.00	0.00
OGLETHORPE	SCHOOL	0.00	0.00	40.00	0.00
PAULDING	COUNTY FIRE - COUNTY WIDE	30.36	4,800,511.85	40.00	1,920,204.74
PAULDING	COUNTY INCORPORATED	4.74	749,487.03	40.00	299,794.81
PAULDING	COUNTY UNINCORPORATED	25.62	4,051,024.82	40.00	1,620,409.93
PAULDING	DALLAS	2.62	414,273.42	40.00	165,709.37
PAULDING	HIRAM	2.12	335,213.61	40.00	134,085.44
PAULDING	SCHOOL	30.36	4,800,511.85	40.00	1,920,204.74
PEACH	BYRON	2.00	316,239.25	35.39	111,917.07
PEACH	COUNTY INCORPORATED	9.67	1,529,016.78	35.39	541,119.04
PEACH	COUNTY UNINCORPORATED	30.49	4,821,067.40	35.39	1,706,175.75
PEACH	FORT VALLEY	7.67	1,212,777.53	35.39	429,201.97

RAILROAD EQUIPMENT CAR COMPANY
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Name	District	Tmiles	100% FMV	ER	Assessed Value
PEACH	SCHOOL	40.16	6,350,084.19	35.39	2,247,294.79
PICKENS	COUNTY INCORPORATED	1.76	278,290.54	40.00	111,316.22
PICKENS	COUNTY UNINCORPORATED	15.80	2,498,290.09	40.00	999,316.04
PICKENS	JASPER	4.36	689,401.57	40.00	275,760.63
PICKENS	NELSON - PICKENS	1.10	173,931.59	40.00	69,572.64
PICKENS	SCHOOL	21.92	3,465,982.21	40.00	1,386,392.88
PICKENS	TALKING ROCK	0.66	104,358.95	40.00	41,743.58
PIERCE	BLACKSHEAR	3.11	491,752.04	40.00	196,700.82
PIERCE	COUNTY INCORPORATED	4.90	774,786.17	40.00	309,914.47
PIERCE	COUNTY UNINCORPORATED	22.73	3,594,059.10	40.00	1,437,623.64
PIERCE	PATTERSON	1.79	283,034.13	40.00	113,213.65
PIERCE	SCHOOL	27.63	4,368,845.27	40.00	1,747,538.11
PIKE	COUNTY INCORPORATED	0.00	0.00	40.00	0.00
PIKE	SCHOOL	0.00	0.00	40.00	0.00
POLK	ARAGON	1.21	191,324.75	40.00	76,529.90
POLK	CEDARTOWN	8.33	1,317,136.49	40.00	526,854.60
POLK	COUNTY INCORPORATED	14.84	2,346,495.25	40.00	938,598.10
POLK	COUNTY UNINCORPORATED	56.48	8,930,596.48	40.00	3,572,238.59
POLK	ROCKMART	5.30	838,034.02	40.00	335,213.61
POLK	SCHOOL	71.32	11,277,091.74	40.00	4,510,836.70
PULASKI	COUNTY FIRE DIST - UNINC	0.00	0.00	40.00	0.00
PULASKI	COUNTY INCORPORATED	0.00	0.00	40.00	0.00
PULASKI	SCHOOL	0.00	0.00	40.00	0.00
PUTNAM	COUNTY INCORPORATED	1.64	259,316.19	40.65	105,412.03
PUTNAM	COUNTY SSD - UNINC	14.86	2,349,657.64	40.65	955,135.83
PUTNAM	COUNTY UNINCORPORATED	14.86	2,349,657.64	40.65	955,135.83
PUTNAM	EATONTON	1.64	259,316.19	40.65	105,412.03
PUTNAM	SCHOOL	16.50	2,608,973.83	40.65	1,060,547.86
QUITMAN	COUNTY INCORPORATED	1.99	314,658.06	40.00	125,863.22
QUITMAN	COUNTY UNINCORPORATED	14.77	2,335,426.88	40.00	934,170.75
QUITMAN	GEORGETOWN	1.99	314,658.06	40.00	125,863.22
QUITMAN	SCHOOL	16.76	2,650,084.93	40.00	1,060,033.97
RABUN	COUNTY INCORPORATED	0.00	0.00	40.00	0.00
RABUN	SCHOOL	0.00	0.00	40.00	0.00
RANDOLPH	COUNTY INCORPORATED	2.75	434,828.97	40.00	173,931.59
RANDOLPH	COUNTY UNINCORPORATED	37.71	5,962,691.10	40.00	2,385,076.44
RANDOLPH	CUTHBERT	2.75	434,828.97	40.00	173,931.59
RANDOLPH	SCHOOL	40.46	6,397,520.07	40.00	2,559,008.03
RICHMOND	AUGUSTA URBAN SERVICE	27.74	4,386,238.43	37.26	1,634,312.44
RICHMOND	COUNTY FIRE - BLYTHE	0.00	0.00	37.26	0.00
RICHMOND	COUNTY FIRE - UNINC	80.10	12,665,382.05	37.26	4,719,121.35
RICHMOND	COUNTY INCORPORATED	30.45	4,814,742.62	37.26	1,793,973.10
RICHMOND	COUNTY UNINCORPORATED	80.10	12,665,382.05	37.26	4,719,121.35
RICHMOND	COUNTY WIDE CAPITAL OUTLAY	110.55	17,480,124.67	37.26	6,513,094.45
RICHMOND	HEPHZIBAH	2.71	428,504.19	37.26	159,660.66

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Name	District	Tmiles	100% FMV	ER	Assessed Value
RICHMOND	SCHOOL	110.55	17,480,124.67	37.26	6,513,094.45
ROCKDALE	CONYERS	2.02	319,401.64	37.82	120,797.70
ROCKDALE	COUNTY INCORPORATED	2.02	319,401.64	37.82	120,797.70
ROCKDALE	COUNTY UNINCORPORATED	9.58	1,514,786.02	37.82	572,892.07
ROCKDALE	SCHOOL	11.60	1,834,187.66	37.82	693,689.77
SCHLEY	COUNTY INCORPORATED	0.00	0.00	37.45	0.00
SCHLEY	COUNTY UNINCORPORATED	15.82	2,501,452.49	37.45	936,793.96
SCHLEY	SCHOOL	15.82	2,501,452.49	37.45	936,793.96
SCREVEN	COUNTY INCORPORATED	3.83	605,598.17	40.00	242,239.27
SCREVEN	COUNTY SSD	38.34	6,062,306.47	40.00	2,424,922.59
SCREVEN	COUNTY UNINCORPORATED	34.51	5,456,708.30	40.00	2,182,683.32
SCREVEN	COUNTY WIDE INDUSTRIAL AUTH	38.34	6,062,306.47	40.00	2,424,922.59
SCREVEN	NEWINGTON	0.00	0.00	40.00	0.00
SCREVEN	OLIVER	1.61	254,572.60	40.00	101,829.04
SCREVEN	ROCKY FORD	2.22	351,025.57	40.00	140,410.23
SCREVEN	SCHOOL	38.34	6,062,306.47	40.00	2,424,922.59
SCREVEN	SYLVANIA	0.00	0.00	40.00	0.00
SEMINOLE	COUNTY INCORPORATED	2.85	450,640.93	40.00	180,256.37
SEMINOLE	COUNTY UNINCORPORATED	12.50	1,976,495.33	40.00	790,598.13
SEMINOLE	COUNTY WIDE LIBRARY FEES	15.35	2,427,136.26	40.00	970,854.50
SEMINOLE	DONALSONVILLE	1.85	292,521.31	40.00	117,008.52
SEMINOLE	IRON CITY	1.00	158,119.63	40.00	63,247.85
SEMINOLE	SCHOOL	15.35	2,427,136.26	40.00	970,854.50
SPALDING	COUNTY FIRE - UNINC	26.21	4,144,315.40	40.00	1,657,726.16
SPALDING	COUNTY INCORPORATED	17.25	2,727,563.55	40.00	1,091,025.42
SPALDING	COUNTY UNINCORPORATED	26.21	4,144,315.40	40.00	1,657,726.16
SPALDING	GRIFFIN	17.25	2,727,563.55	40.00	1,091,025.42
SPALDING	SCHOOL	43.46	6,871,878.95	40.00	2,748,751.58
STEPHENS	AVALON	0.20	31,623.93	37.15	11,748.29
STEPHENS	COUNTY INCORPORATED	12.53	1,981,238.92	37.15	736,030.26
STEPHENS	COUNTY UNINCORPORATED	28.84	4,560,170.02	37.15	1,694,103.16
STEPHENS	MARTIN	0.50	79,059.81	37.15	29,370.72
STEPHENS	SCHOOL	41.37	6,541,408.93	37.15	2,430,133.42
STEPHENS	TOCCOA	11.83	1,870,555.18	37.15	694,911.25
STEWART	COUNTY INCORPORATED	0.00	0.00	40.00	0.00
STEWART	COUNTY UNINCORPORATED	0.43	67,991.44	40.00	27,196.58
STEWART	SCHOOL	0.43	67,991.44	40.00	27,196.58
SUMTER	AMERICUS 50%	4.74	749,487.03	50.00	374,743.52
SUMTER	AMERICUS DOWNTOWN 50%	0.00	0.00	40.00	0.00
SUMTER	ANDERSONVILLE	0.94	148,632.45	40.00	59,452.98
SUMTER	COUNTY INCORPORATED	12.35	1,952,777.38	40.00	781,110.95
SUMTER	COUNTY UNINCORPORATED	54.16	8,563,758.95	40.00	3,425,503.58
SUMTER	DESOTO	0.27	42,692.30	40.00	17,076.92
SUMTER	LESLIE	5.85	924,999.81	40.00	369,999.92
SUMTER	PLAINS	0.55	86,965.79	40.00	34,786.32

RAILROAD EQUIPMENT CAR COMPANY
Assessed Values By Taxing District
2021

Name	District	Tmiles	100% FMV	ER	Assessed Value
SUMTER	SCHOOL	66.51	10,516,536.33	40.00	4,206,614.53
TALBOT	COUNTY INCORPORATED	12.23	1,933,803.03	35.88	693,848.53
TALBOT	COUNTY UNINCORPORATED	41.33	6,535,084.15	35.88	2,344,788.19
TALBOT	GENEVA	1.00	158,119.63	35.88	56,733.32
TALBOT	JUNCTION CITY	5.15	814,316.07	35.88	292,176.61
TALBOT	SCHOOL	53.56	8,468,887.18	35.88	3,038,636.72
TALBOT	TALBOTTON	3.92	619,828.93	35.88	222,394.62
TALBOT	WOODLAND	2.16	341,538.39	35.88	122,543.97
TALIAFERRO	COUNTY INCORPORATED	1.88	297,264.90	40.00	118,905.96
TALIAFERRO	COUNTY UNINCORPORATED	21.48	3,396,409.57	40.00	1,358,563.83
TALIAFERRO	CRAWFORDVILLE	0.98	154,957.23	40.00	61,982.89
TALIAFERRO	SCHOOL	23.36	3,693,674.47	40.00	1,477,469.79
TALIAFERRO	SHARON	0.90	142,307.66	40.00	56,923.06
TATTNALL	COLLINS	0.10	15,811.96	40.00	6,324.78
TATTNALL	COUNTY INCORPORATED	0.10	15,811.96	40.00	6,324.78
TATTNALL	COUNTY UNINCORPORATED	13.51	2,136,196.15	40.00	854,478.46
TATTNALL	SCHOOL	13.61	2,152,008.11	40.00	860,803.24
TAYLOR	BUTLER	2.00	316,239.25	40.00	126,495.70
TAYLOR	COUNTY INCORPORATED	2.93	463,290.50	40.00	185,316.20
TAYLOR	COUNTY UNINCORPORATED	48.29	7,635,596.75	40.00	3,054,238.70
TAYLOR	REYNOLDS	0.93	147,051.25	40.00	58,820.50
TAYLOR	SCHOOL	51.22	8,098,887.25	40.00	3,239,554.90
TELFair	COUNTY INCORPORATED	11.66	1,843,674.84	40.00	737,469.94
TELFair	COUNTY UNINCORPORATED	26.58	4,202,819.66	40.00	1,681,127.86
TELFair	LUMBER CITY	2.97	469,615.29	40.00	187,846.12
TELFair	MCRAE - HELENA	5.48	866,495.55	40.00	346,598.22
TELFair	MILAN	1.29	203,974.32	40.00	81,589.73
TELFair	SCHOOL	38.24	6,046,494.50	40.00	2,418,597.80
TELFair	SCOTLAND	1.92	303,589.68	40.00	121,435.87
TERRELL	COUNTY INCORPORATED	6.30	996,153.64	40.00	398,461.46
TERRELL	COUNTY UNINCORPORATED	20.42	3,228,802.77	40.00	1,291,521.11
TERRELL	DAWSON	5.10	806,410.09	40.00	322,564.04
TERRELL	SASSER	1.20	189,743.55	40.00	75,897.42
TERRELL	SCHOOL	26.72	4,224,956.41	40.00	1,689,982.56
THOMAS	BOSTON	2.46	388,974.28	40.00	155,589.71
THOMAS	COOLIDGE	1.87	295,683.70	40.00	118,273.48
THOMAS	COUNTY FIRE DIST 1	5.27	833,290.43	40.00	333,316.17
THOMAS	COUNTY FIRE DIST 2	7.47	1,181,153.61	40.00	472,461.44
THOMAS	COUNTY INCORPORATED	33.51	5,298,588.67	40.00	2,119,435.47
THOMAS	COUNTY UNINCORPORATED	40.70	6,435,468.78	40.00	2,574,187.51
THOMAS	COUNTY WIDE EMS	74.21	11,734,057.46	40.00	4,693,622.98
THOMAS	IND SCHOOL THOMASVILLE	23.16	3,662,050.54	40.00	1,464,820.22
THOMAS	MEIGS	1.17	184,999.96	40.00	73,999.98
THOMAS	OCHLOCKNEE	1.00	158,119.63	40.00	63,247.85
THOMAS	SCHOOL	66.31	10,484,912.41	40.00	4,193,964.96

RAILROAD EQUIPMENT CAR COMPANY
Assessed Values By Taxing District
2021

Name	District	Tmiles	100% FMV	ER	Assessed Value
THOMAS	THOMASVILLE	23.16	3,662,050.54	40.00	1,464,820.22
TIFT	COUNTY FIRE DISTRICT	17.19	2,718,076.37	34.86	947,521.42
TIFT	COUNTY INCORPORATED	14.22	2,248,461.08	34.86	783,813.53
TIFT	COUNTY UNINCORPORATED	17.19	2,718,076.37	34.86	947,521.42
TIFT	SCHOOL	31.41	4,966,537.46	34.86	1,731,334.96
TIFT	TIFTON	14.22	2,248,461.08	34.86	783,813.53
TOOMBS	COUNTY INCORPORATED	6.52	1,030,939.96	40.00	412,375.98
TOOMBS	COUNTY UNINCORPORATED	23.30	3,684,187.29	40.00	1,473,674.92
TOOMBS	COUNTY WIDE DEVELOPMENT AUTH	29.82	4,715,127.25	40.00	1,886,050.90
TOOMBS	IND SCHOOL VIDALIA	4.12	651,452.86	40.00	260,581.14
TOOMBS	LYONS	2.40	379,487.10	40.00	151,794.84
TOOMBS	SCHOOL	25.70	4,063,674.39	40.00	1,625,469.76
TOOMBS	VIDALIA - TOOMBS	4.12	651,452.86	40.00	260,581.14
TOWNS	COUNTY FIRE - COUNTY WIDE	0.00	0.00	37.66	0.00
TOWNS	COUNTY INCORPORATED	0.00	0.00	37.66	0.00
TOWNS	SCHOOL	0.00	0.00	37.66	0.00
TREUTLEN	COUNTY INCORPORATED	1.29	203,974.32	40.00	81,589.73
TREUTLEN	COUNTY UNINCORPORATED	11.46	1,812,050.92	40.00	724,820.37
TREUTLEN	SCHOOL	12.75	2,016,025.23	40.00	806,410.09
TREUTLEN	SOPERTON	1.29	203,974.32	40.00	81,589.73
TROUP	COUNTY INCORPORATED	18.44	2,915,725.91	40.00	1,166,290.36
TROUP	COUNTY UNINCORPORATED	34.25	5,415,597.20	40.00	2,166,238.88
TROUP	COUNTY WIDE SANITATION BOND	52.69	8,331,323.10	40.00	3,332,529.24
TROUP	HOGANSVILLE	2.96	468,034.09	40.00	187,213.64
TROUP	LAGRANGE	12.79	2,022,350.02	40.00	808,940.01
TROUP	LAGRANGE D/T DEV AUTH	12.79	2,022,350.02	40.00	808,940.01
TROUP	SCHOOL	52.69	8,331,323.10	40.00	3,332,529.24
TROUP	WEST POINT	2.69	425,341.79	40.00	170,136.72
TURNER	ASHBURN	4.14	654,615.25	36.86	241,291.18
TURNER	COUNTY INCORPORATED	9.69	1,532,179.18	36.86	564,761.25
TURNER	COUNTY UNINCORPORATED	21.99	3,477,050.58	36.86	1,281,640.84
TURNER	REBECCA	3.13	494,914.43	36.86	182,425.46
TURNER	SCHOOL	31.68	5,009,229.76	36.86	1,846,402.09
TURNER	SYCAMORE	2.42	382,649.50	36.86	141,044.61
TWIGGS	COUNTY INCORPORATED	0.20	31,623.93	37.56	11,877.95
TWIGGS	COUNTY UNINCORPORATED	49.72	7,861,707.81	37.56	2,952,857.45
TWIGGS	DANVILLE	0.10	15,811.96	37.56	5,938.97
TWIGGS	JEFFERSONVILLE	0.10	15,811.96	37.56	5,938.97
TWIGGS	SCHOOL	49.92	7,893,331.74	37.56	2,964,735.40
UNION	COUNTY INCORPORATED	0.00	0.00	37.33	0.00
UNION	SCHOOL	0.00	0.00	37.33	0.00
UPSON	COUNTY INCORPORATED	3.85	608,760.56	40.00	243,504.22
UPSON	COUNTY SSD	9.25	1,462,606.54	40.00	585,042.62
UPSON	COUNTY UNINCORPORATED	9.25	1,462,606.54	40.00	585,042.62
UPSON	COUNTY WIDE JOINT PROJECTS	13.10	2,071,367.10	40.00	828,546.84

RAILROAD EQUIPMENT CAR COMPANY
Assessed Values By Taxing District
2021

Name	District	Tmiles	100% FMV	ER	Assessed Value
UPSON	SCHOOL	13.10	2,071,367.10	40.00	828,546.84
UPSON	THOMASTON	3.85	608,760.56	40.00	243,504.22
WALKER	CHICKAMAUGA	0.00	0.00	34.00	0.00
WALKER	COUNTY INCORPORATED	0.00	0.00	34.00	0.00
WALKER	COUNTY UNINCORPORATED	33.58	5,309,657.05	34.00	1,805,283.40
WALKER	IND SCHOOL CHICKAMAUGA	0.00	0.00	34.00	0.00
WALKER	LAFAYETTE	0.00	0.00	34.00	0.00
WALKER	ROSSVILLE	0.00	0.00	34.00	0.00
WALKER	SCHOOL	33.58	5,309,657.05	34.00	1,805,283.40
WALTON	COUNTY FIRE DISTRICT	13.08	2,068,204.71	40.00	827,281.88
WALTON	COUNTY INCORPORATED	5.35	845,940.00	40.00	338,376.00
WALTON	COUNTY UNINCORPORATED	13.08	2,068,204.71	40.00	827,281.88
WALTON	IND SCHOOL SOCIAL CIRCLE	3.85	608,760.56	40.00	243,504.22
WALTON	MONROE	1.50	237,179.44	40.00	94,871.78
WALTON	SCHOOL	14.58	2,305,384.15	40.00	922,153.66
WALTON	SOCIAL CIRCLE	3.85	608,760.56	40.00	243,504.22
WARE	COUNTY INCORPORATED	174.56	27,601,361.94	40.00	11,040,544.78
WARE	COUNTY UNINCORPORATED	102.58	16,219,911.25	40.00	6,487,964.50
WARE	SCHOOL	277.14	43,821,273.19	40.00	17,528,509.28
WARE	WAYCROSS	174.56	27,601,361.94	40.00	11,040,544.78
WARREN	CAMAK	4.66	736,837.46	40.00	294,734.98
WARREN	COUNTY INCORPORATED	6.79	1,073,632.26	40.00	429,452.90
WARREN	COUNTY UNINCORPORATED	47.20	7,463,246.35	40.00	2,985,298.54
WARREN	NORWOOD	1.00	158,119.63	40.00	63,247.85
WARREN	SCHOOL	53.99	8,536,878.62	40.00	3,414,751.45
WARREN	WARRENTON	1.13	178,675.18	40.00	71,470.07
WASHINGTON	COUNTY INCORPORATED	32.29	5,105,682.73	40.00	2,042,273.09
WASHINGTON	COUNTY UNINCORPORATED	59.00	9,329,057.94	40.00	3,731,623.18
WASHINGTON	COUNTY WIDE DEVELOPMENT AUTH	91.29	14,434,740.67	40.00	5,773,896.27
WASHINGTON	COUNTY WIDE HOSPITAL BOND	91.29	14,434,740.67	40.00	5,773,896.27
WASHINGTON	DAVISBORO	1.67	264,059.78	40.00	105,623.91
WASHINGTON	HARRISON	1.10	173,931.59	40.00	69,572.64
WASHINGTON	OCONEE	2.47	390,555.48	40.00	156,222.19
WASHINGTON	SANDERSVILLE	20.22	3,197,178.84	40.00	1,278,871.54
WASHINGTON	SCHOOL	91.29	14,434,740.67	40.00	5,773,896.27
WASHINGTON	TENNILLE	6.83	1,079,957.05	40.00	431,982.82
WAYNE	COUNTY INCORPORATED	16.57	2,620,042.21	37.31	977,537.75
WAYNE	COUNTY UNINCORPORATED	77.84	12,308,031.70	37.31	4,592,126.63
WAYNE	JESUP	12.91	2,041,324.37	37.31	761,618.12
WAYNE	ODUM	1.66	262,478.58	37.31	97,930.76
WAYNE	SCHOOL	94.41	14,928,073.90	37.31	5,569,664.37
WAYNE	SCREVEN	2.00	316,239.25	37.31	117,988.86
WEBSTER	COUNTY INCORPORATED	0.00	0.00	40.00	0.00
WEBSTER	COUNTY UNINCORPORATED	4.65	735,256.26	40.00	294,102.50
WEBSTER	SCHOOL	4.65	735,256.26	40.00	294,102.50

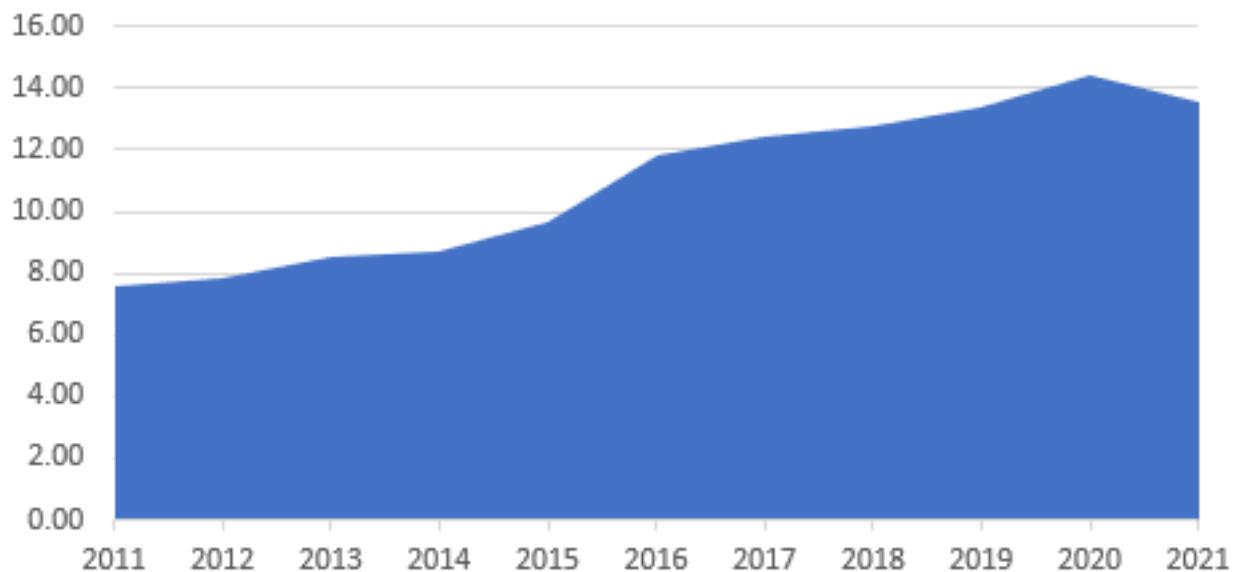
RAILROAD EQUIPMENT CAR COMPANY
Assessed Values By Taxing District
2021

Name	District	Tmiles	100% FMV	ER	Assessed Value
WHEELER	ALAMO	0.90	142,307.66	40.00	56,923.06
WHEELER	COUNTY INCORPORATED	1.80	284,615.33	40.00	113,846.13
WHEELER	COUNTY UNINCORPORATED	15.28	2,416,067.89	40.00	966,427.16
WHEELER	GLENWOOD	0.90	142,307.66	40.00	56,923.06
WHEELER	SCHOOL	17.08	2,700,683.21	40.00	1,080,273.28
WHEELER	SCOTLAND	0.00	0.00	40.00	0.00
WHITE	COUNTY INCORPORATED	0.00	0.00	36.51	0.00
WHITE	SCHOOL	0.00	0.00	36.51	0.00
WHITFIELD	COUNTY FIRE DISTRICT	58.77	9,292,690.43	37.54	3,488,475.99
WHITFIELD	COUNTY INCORPORATED	13.64	2,156,751.70	37.54	809,644.59
WHITFIELD	COUNTY SOLID WASTE	58.77	9,292,690.43	37.54	3,488,475.99
WHITFIELD	COUNTY SSD	58.77	9,292,690.43	37.54	3,488,475.99
WHITFIELD	COUNTY UNINCORPORATED	57.31	9,061,835.77	37.54	3,401,813.15
WHITFIELD	DALTON 100%	12.18	1,925,897.05	93.85	1,807,454.38
WHITFIELD	IND SCHOOL DALTON 100%	12.18	1,925,897.05	93.85	1,807,454.38
WHITFIELD	SCHOOL	58.77	9,292,690.43	37.54	3,488,475.99
WHITFIELD	TUNNEL HILL	0.44	69,572.64	37.54	26,117.57
WHITFIELD	VARNELL	1.02	161,282.02	37.54	60,545.27
WILCOX	ABBEVILLE	1.51	238,760.64	37.30	89,057.72
WILCOX	COUNTY INCORPORATED	3.77	596,110.99	37.30	222,349.40
WILCOX	COUNTY UNINCORPORATED	22.93	3,625,683.03	37.30	1,352,379.77
WILCOX	PINEVIEW	0.28	44,273.50	37.30	16,514.02
WILCOX	PITTS	0.46	72,735.03	37.30	27,130.17
WILCOX	ROCHELLE	1.52	240,341.83	37.30	89,647.50
WILCOX	SCHOOL	26.70	4,221,794.02	37.30	1,574,729.17
WILKES	COUNTY INCORPORATED	1.13	178,675.18	40.00	71,470.07
WILKES	COUNTY UNINCORPORATED	7.00	1,106,837.38	40.00	442,734.95
WILKES	SCHOOL	8.13	1,285,512.56	40.00	514,205.02
WILKES	WASHINGTON	1.13	178,675.18	40.00	71,470.07
WILKINSON	ALLENTOWN	2.06	325,726.43	40.00	130,290.57
WILKINSON	COUNTY INCORPORATED	31.25	4,941,238.32	40.00	1,976,495.33
WILKINSON	COUNTY UNINCORPORATED	34.51	5,456,708.30	40.00	2,182,683.32
WILKINSON	GORDON	19.69	3,113,375.44	40.00	1,245,350.18
WILKINSON	IVEY	2.39	377,905.91	40.00	151,162.36
WILKINSON	MCINTYRE	4.34	686,239.18	40.00	274,495.67
WILKINSON	SCHOOL	65.76	10,397,946.62	40.00	4,159,178.65
WILKINSON	TOOMSBORO	2.77	437,991.36	40.00	175,196.54
WORTH	COUNTY INCORPORATED	2.73	431,666.58	35.40	152,809.97
WORTH	COUNTY UNINCORPORATED	18.56	2,934,700.26	35.40	1,038,883.89
WORTH	COUNTY WIDE INDUSTRIAL AUTH	21.29	3,366,366.84	35.40	1,191,693.86
WORTH	SCHOOL	21.29	3,366,366.84	35.40	1,191,693.86
WORTH	SYLVESTER	2.73	431,666.58	35.40	152,809.97
Totals		6,811.68	1,077,060,295.02		422,647,605.38

**Taxing Jurisdiction Revenue from
Railroad Equipment Cars
(Millions)**

Tax Year	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Revenue	7.56	7.82	8.56	8.74	9.67	11.81	12.45	12.75	13.39	14.42	13.56

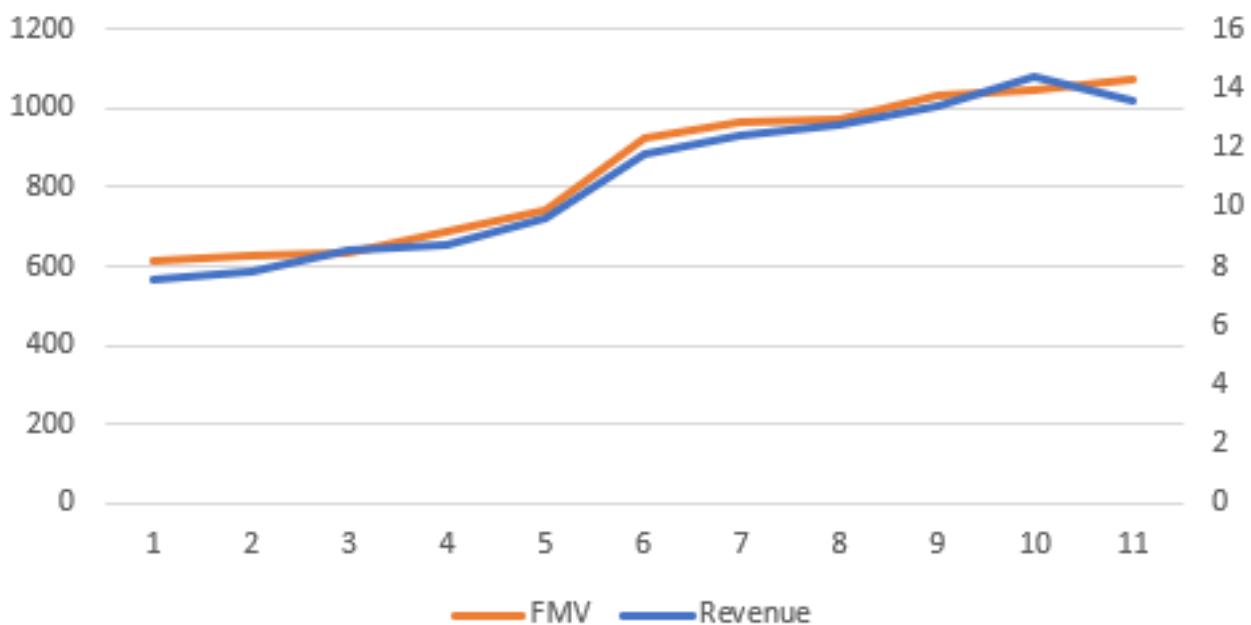
**Railroad Equipment Cars
(Millions)**



**Railroad Equipment Cars -
Georgia Fair Market Value/County Actual Revenue
(Millions)**

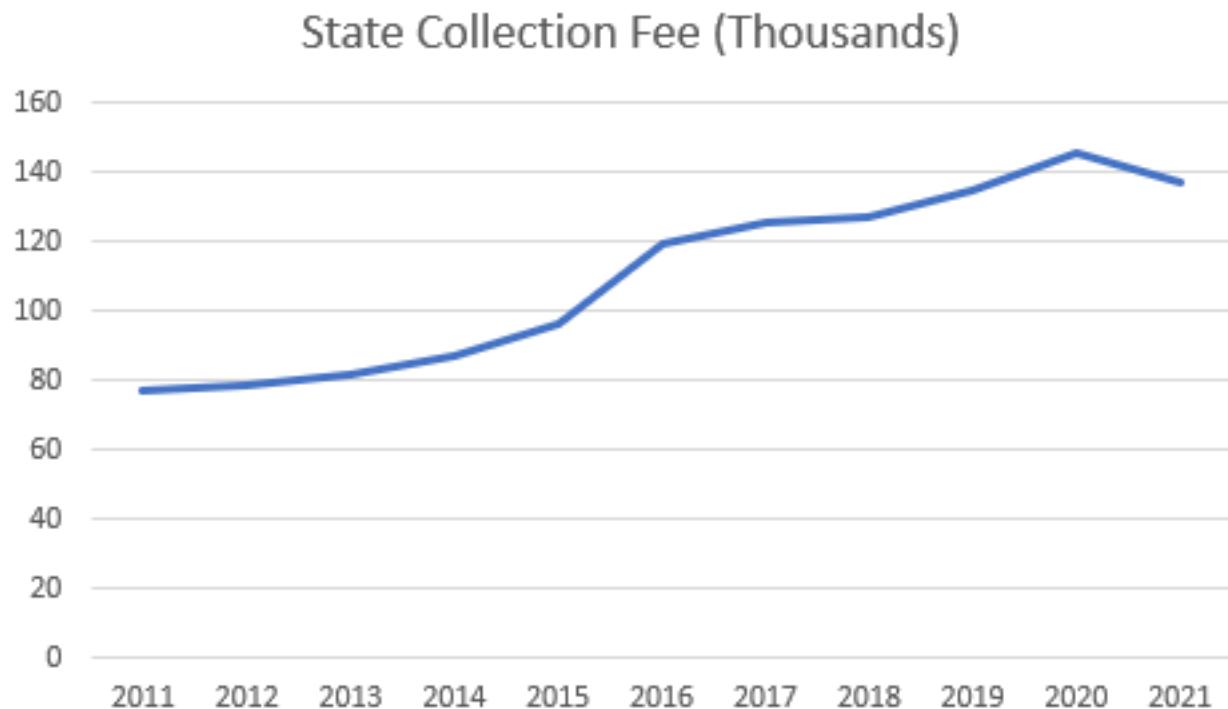
Tax Year	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Revenue	7.56	7.82	8.56	8.74	9.67	11.81	12.45	12.75	13.39	14.42	13.56
Fair Market Value	616.96	625.28	636.26	685.52	740.95	922.63	968.62	975.60	1032.61	1048.96	1077.06

Fair Market Value to Revenue Trend (Millions)



RAILROAD EQUIPMENT CARS
STATE COLLECTION FEE
(THOUSANDS)

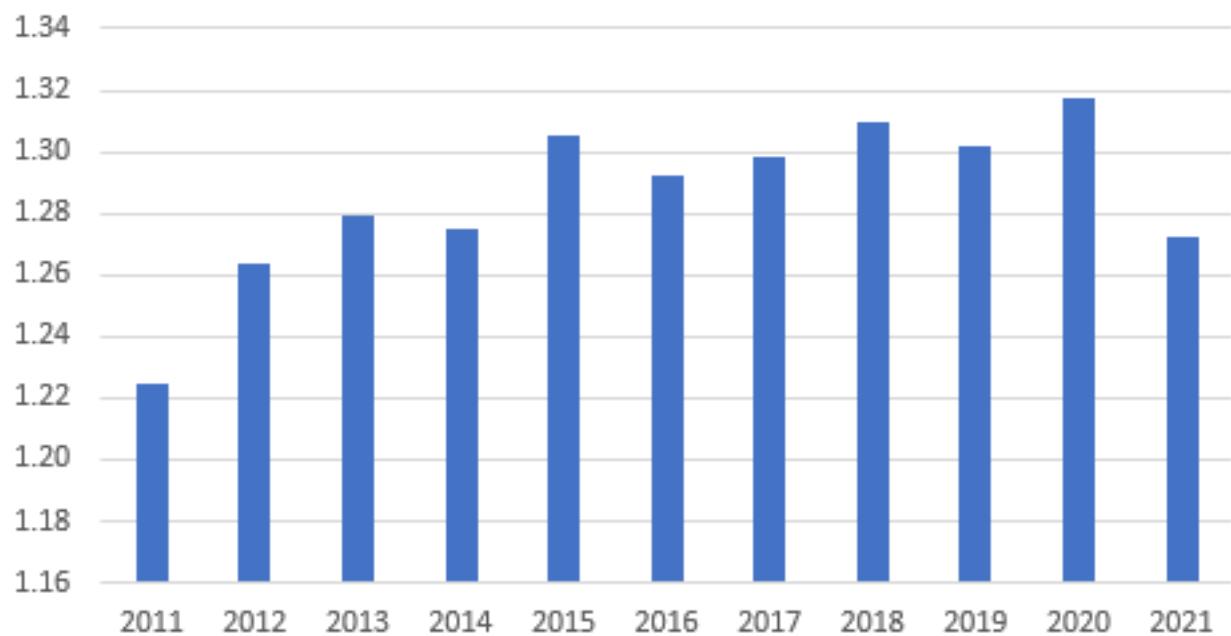
Tax Year	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
State 1% Fee	76.85	78.95	81.38	87.4	96.7	119.25	125.72	127.5	135.28	145.67	137.00



RAILROAD EQUIPMENT CARS
Effective Tax Rate

Tax Year	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Effective Tax Rate	1.225	1.264	1.279	1.275	1.305	1.292	1.298	1.310	1.302	1.317	1.272

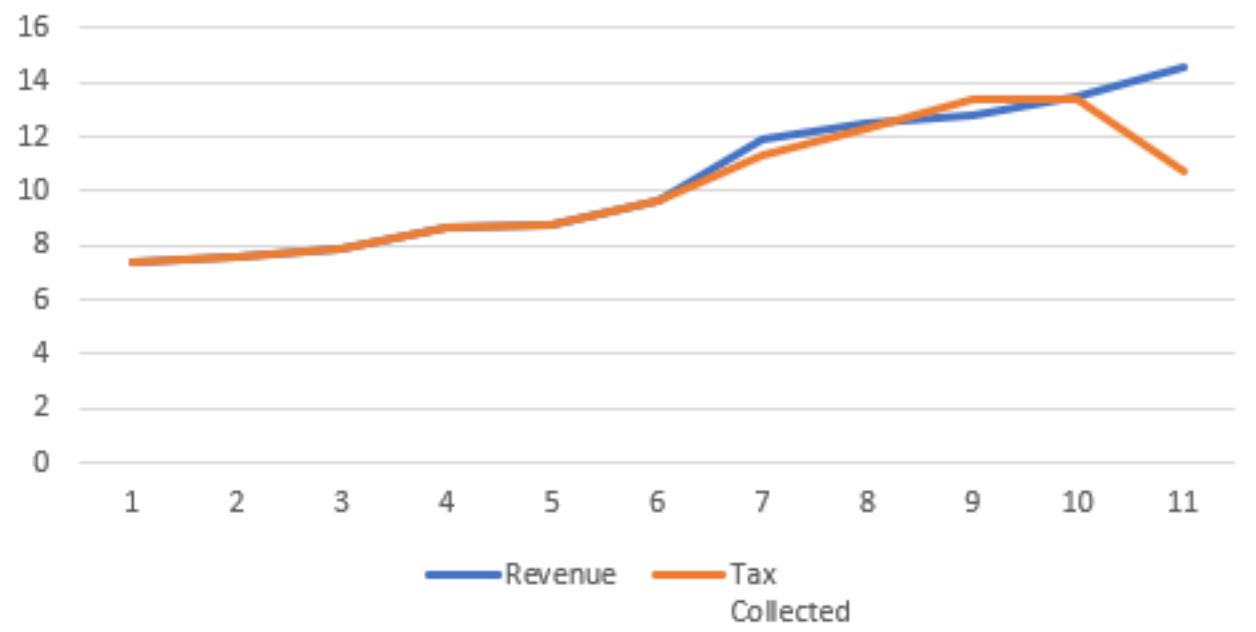
Effective Tax Rate (as a %)



**RAILROAD EQUIPMENT CARS
TAXES BILLED AND COLLECTED
(MILLIONS)**

Tax Year	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Revenue	7.43	7.62	7.89	8.65	8.74	9.67	11.92	12.5	12.75	13.53	14.57
Tax Collected	7.43	7.56	7.89	8.65	8.74	9.6	11.33	12.35	13.42	13.38	10.74

Taxes Billed and Collected (Millions)



Railroad Equipment Car Company Assessment Ratios

Co #	County	Assessment Ratio	Co #	County	Assessment Ratio	Co #	County	Assessment Ratio
001	APPLING	40.00	055	FANNIN	36.54	108	OCONEE	38.55
002	ATKINSON	37.43	056	FAYETTE	40.00	109	OGLETHORPE	40.00
003	BACON	40.00	056	FAYETTE	39.06	110	PAULDING	40.00
004	BAKER	40.00	057	FLOYD	40.00	111	PEACH	35.39
005	BALDWIN	35.74	058	FORSYTH	40.00	112	PICKENS	40.00
006	BANKS	40.00	059	FRANKLIN	40.00	113	PIERCE	40.00
007	BARROW	37.24	060	FULTON	37.42	114	PIKE	38.77
008	BARTOW	37.12	061	GILMER	40.00	115	POLK	40.00
009	BEN HILL	40.00	062	GLASCOCK	40.00	116	PULASKI	40.00
010	BERRIEN	36.21	063	GLYNN	40.00	117	PUTNAM	40.65
011	BIBB	40.00	064	GORDON	40.00	118	QUITMAN	40.00
012	BLECKLEY	40.00	065	GRADY	40.00	119	RABUN	40.00
013	BRANTLEY	35.21	066	GREENE	37.45	120	RANDOLPH	40.00
014	BROOKS	40.00	067	GWINNETT	40.00	121	RICHMOND	37.26
015	BRYAN	40.00	068	HABERSHAM	40.00	122	ROCKDALE	37.82
016	BULLOCH	40.00	069	HALL	40.00	123	SCHLEY	37.45
017	BURKE	40.00	070	HANCOCK	40.00	124	SCREVEN	40.00
018	BUTTS	40.00	071	HARALSON	40.00	125	SEMINOLE	40.00
019	CALHOUN	40.00	072	HARRIS	40.00	127	STEPHENS	37.15
020	CAMDEN	37.08	073	HART	40.00	128	STEWART	40.00
021	CANDLER	40.00	074	HEARD	40.00	129	SUMTER	40.00
022	CARROLL	39.03	075	HENRY	40.00	130	TALBOT	35.88
023	CATOOSA	35.78	076	HOUSTON	36.26	131	TALIAFERRO	40.00
024	CHARLTON	35.10	077	IRWIN	40.00	132	TATTNALL	40.00
025	CHATHAM	40.00	077	IRWIN	36.45	133	TAYLOR	40.00
026	CHATTAHOOCHEE	40.00	078	JACKSON	40.00	134	TELFair	40.00
027	CHATTOOGA	38.03	079	JASPER	40.00	135	TERRELL	40.00
028	CHEROKEE	40.00	080	JEFF DAVIS	40.00	136	THOMAS	40.00
029	CLARKE	40.00	081	JEFFERSON	40.00	137	TIFT	34.86
030	CLAY	40.00	082	JENKINS	40.00	138	TOOMBS	40.00
031	CLAYTON	40.00	083	JOHNSON	40.00	139	TOWNS	37.66
032	CLINCH	35.19	084	JONES	40.00	140	TREUTLEN	40.00
033	COBB	40.00	085	LAMAR	40.00	141	TRoup	40.00
034	COFFEE	37.52	086	LANIER	40.00	142	TURNER	36.86
035	COLQUITT	36.50	087	LAURENS	37.78	143	TWIGGS	37.56
036	COLUMBIA	40.00	088	LEE	40.00	144	UNION	37.33
037	COOK	35.79	089	LIBERTY	40.00	145	UPSON	40.00
038	COWETA	40.00	090	LINCOLN	40.00	146	WALKER	34.00
039	CRAWFORD	37.51	091	LONG	40.00	147	WALTON	40.00
040	CRISP	40.00	092	LOWNDES	40.00	148	WARE	40.00
041	DADE	40.00	093	LUMPKIN	40.00	149	WARREN	40.00

Co #	County	Assessment Ratio	Co #	County	Assessment Ratio	Co #	County	Assessment Ratio
042	DAWSON	40.00	094	MACON	40.00	150	WASHINGTON	40.00
043	DECATUR	37.09	095	MADISON	40.00	151	WAYNE	37.31
044	DEKALB	40.00	096	MARION	40.00	152	WEBSTER	40.00
045	DODGE	40.00	097	MCDUFFIE	40.00	153	WHEELER	40.00
046	DOOLY	35.01	098	MCINTOSH	40.00	154	WHITE	36.51
047	DOUGHERTY	40.00	099	MERIWETHER	40.00	155	WHITFIELD	37.54
048	DOUGLAS	40.00	100	MILLER	37.09	156	WILCOX	37.30
049	EARLY	40.00	101	MITCHELL	40.00	157	WILKES	40.00
050	ECHOLS	36.42	102	MONROE	40.00	158	WILKINSON	40.00
051	EFFINGHAM	40.00	103	MONTGOMERY	36.83	159	WORTH	35.40
052	ELBERT	40.00	104	MORGAN	40.00			
053	EMANUEL	40.00	105	MURRAY	40.00			
054	EVANS	37.71	106	MUSCOGEE	37.13			
054	EVANS	40.00	107	NEWTON	40.00			