

**2022
RAILROAD EQUIPMENT
COMPANY DIGEST**

AGENDA

**NOTICE TO THE PUBLIC
MEETING OF THE STATE BOARD OF EQUALIZATION ON
JULY 13, 2023 AT 2:00 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>**

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. Frank M. O'Connell, State Revenue Commissioner, Department of Revenue
- III. Reading and Approval of Minutes of October 18, 2022 State BOE Meeting
- IV. Presentation of the 2022 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, Central Assessment Manager to present the following:

Comparison of the 2022 Digest to the 2021 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 2022 Railroad Equipment Car Digest as presented
- V. Presentation of Tax Year 2022 Proposed Settlement of Heart of Georgia Railroad Inc, Chattooga & Chickamauga Railway, and GA Southwestern Railroad Inc by Melody Chapman, 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 COMPARISON

2020-2022

COMPARISON BETWEEN RAILROAD EQUIPMENT CAR DIGESTS

	2020	2021	2022
TOTAL GA CAR WHEEL MILES	666,360,344	612,082,697	660,320,138
TOTAL CAR WHEEL MILES	25,724,559,133	22,507,097,389	23,901,682,189
TOTAL GA FAIR MARKET VALUE	1,048,960,792	1,073,688,121	1,195,979,465
TOTAL 100% FAIR MARKET VALUE	45,814,667,729	42,651,714,235	44,823,827,722
TOTAL ASSESSED VALUE	440,075,759	422,647,605	454,365,904
TOTAL NUMBER OF COMPANIES	305	300	304

COMPANY VALUATIONS

RAILROAD EQUIPMENT CAR COMPANY
Ad Valorem Tax Digest
2022

Name	Mark	GA Miles	US Miles	US FMV	GA FMV
ADM TRANSPORTATION CO	UELX	8,110,383	227,138,279	165,532,640	5,910,642
ADVANSIX INC	AFPX	1,617	96,123	173,939	2,926
AEROPRES CORPORATION	AREX	14,681	1,317,127	14,745,531	164,357
AG PROCESSING INC A COOPERATIVE	AGPX	218,801	44,493,485	79,289,557	389,914
AGRI TRADING CORPORATION	BJBX	8,041	2,585,817	15,086,386	46,913
AGROTHRIVE, INC	AGTX	1,284	248,323	686,500	3,550
AIR LIQUIDE INDUSTRIAL US LP	IAPX	36,205	4,117,828	23,964,354	210,701
ALABAMA POWER COMPANY	JHMX	920,624	267,370,731	27,035,956	93,092
ALBEMARLE CORPORATION	EBAX	1,068	343,303	1,077,490	3,352
ALBERT BROS., INC	ABSX	100	24,299	49,200	202
ALPINE CAPITAL LLC	ERXX	54,338	130,164	902,221	376,639
ALTIVIA KETONES & ADDITIVIES, LLC	MJEX	108	329,345	2,247,551	737
AMERICAN INDUSTRIAL TRANSPORT INC	UNFX	17,607,841	454,062,129	1,618,932,984	62,779,767
AMERICAN IRON & METAL CO INC	AIMX	14,804	20,257,672	123,073,932	89,941
AMERICAN SODA LLC	SMNX	672,121	71,147,980	62,191,415	587,510
AMERICAS STYRENICS LLC	ASOX	158,505	10,972,227	10,236,376	147,875
AMG RESOURCES CORPORATION	AMGX	124,567	6,643,319	5,312,593	99,615
ARDENT MILLS LLC	CAGX	55,238	2,857,552	3,262,480	63,065
ARGOS USA LLC (FORMERLY: ARGOS CEMENT, LLC)	ARUX	975,064	4,438,274	8,918,880	1,959,428
ARKEMA INC	TELX	137,403	2,429,718	7,719,247	436,531

ARRENDADORA NACIONAL DE CARROS DE FERROCARRIL, S.A., DE C.V	TOTX	280,739	22,074,389	31,445,814	399,923
ATEL EQUIPMENT SERVICES	LCGX	900,262	17,930,100	25,835,386	1,297,183
ATEL LEASING CORPORATION	ATGX	844,596	8,631,228	3,925,928	384,166
ATLANTIC RAILCAR	WPCX	6,859	455,829	1,734,345	26,097
AUSTIN POWDER COMPANY	AUSX	3,751	3,751	1,991,430	1,991,430
BASF CORPORATION	ENGX	1,071,603	15,005,551	61,244,889	4,373,729
BAYPORT POLYMERS LLC	FUNX	3,974	355,189	49,195,432	550,419
BEASLEY FOREST PRODUCTS INC	BTMX	451,109	518,724	1,935,301	1,683,037
BECKER IRON & METAL, INC	BKRX	1,094	312,244	360,105	1,262
BIRLA CARBON USA, INC	CCX	248,018	3,100,952	16,184,094	1,294,424
BLUE CUBE OPERATIONS, LLC	OCAX	138,114	5,394,023	14,225,940	364,255
BORAL CM SERVICES LLC	VFLX	27,187	3,688,215	22,381,975	164,985
BOUNDARY RAIL, LLC	RRSX	11,177	481,027	1,082,407	25,150
BP CORPORATION NORTH AMERICA INC	BPRX	920,006	7,714,912	13,087,022	1,560,632
BRASKEM AMERICA INC	HLEX	442,736	14,253,607	21,568,744	669,954
BROWNER TURNOUT CO	BTFX	97,875	12,844,584	6,966,867	53,087
BUNGE NORTH AMERICA INC	CSYX	2,614,270	80,682,540	135,654,000	4,395,451
CABOT CORPORATION	COSX	580,885	5,614,794	21,357,225	2,209,536
CANPOTEX LEASING LIMITED	CNPX	73,174	100,488,202	100,399,500	73,109
CARDINAL RAILCAR, LLC	JLNX	842	34,948	123,500	2,975
CARGILL INCORPORATED	SAMX	4,174,071	202,956,737	231,275,889	4,756,491
CARMATH INC	JDSX	1,021,100	19,787,480	24,144,151	1,245,919
CAROLINA STALITE COMPANY	LWAX	20,786	47,687	410,900	179,105

CCC TRANSPORT COMPANY	WITX	91,946	3,088,965	10,623,236	316,211
CELTRAN INC	CELX	373,186	7,687,792	5,780,953	280,623
CEMEX INC	SDWX	2,130,968	24,547,517	33,209,409	2,882,906
CENEX HARVEST STATES COOPERATIVE	CHSX	49,963	20,991,434	26,950,975	64,148
CENTURY ALUMINUM OF SC, INC	ALUX	438	41,015	65,691	702
CHEVRON ORONITE COMPANY	COCX	25,630	3,834,667	9,035,921	60,394
CHEVRON PHILLIPS CHEMICAL CO LP	PSPX	4,071,133	66,315,553	304,277,115	18,679,669
CHEVRON USA INC	CPDX	540,943	14,497,880	89,787,079	3,350,124
CHICAGO FREIGHT CAR LEASING CO	MBCX	3,208,534	153,796,402	334,507,901	6,978,577
CHICKASHA OF GEORGIA, LLC	GINX	228,138	1,405,650	75,000	12,173
CHIMICO RAIL LOGISTICS, LLC	CIMX	13,571	4,221,880	6,197,810	19,923
CINER WYOMING, LLC	CICX	4,947	951,436	445,200	2,315
CIT GROUP/EQUPMENT FINANCING, INC C/O GREENBRIER MGMT SVC LLC	WSSX	20,642,096	1,652,723,704	4,000,339,943	49,963,222
CITGO PETROLEUM CORPORATION	CSOX	8,646	801,590	38,214	412
CITICORP RAILMARK, INC. C/O GREENBRIER MGMT SVC, LLC	CRIX	293,301	34,407,053	17,344,695	147,854
CITY OF GAINESVILLE / GAINESVILLE REGIONAL UTILITIES	GNFX	385,564	866,713	1,305,117	580,591
CITY OF LAKELAND	LAKX	73,629	199,034	145,485	53,820
CNLX CANADA INC	CNLX	576	3,221,410	395,185	71
COBRA TRADING, LLC	COBX	1,237	8,840	122,502	17,142
COMBINED METAL INDUSTRIES, INC.	CMBX	67,080	2,883,926	7,164,154	166,638
COMPASS MINERALS AMERICA INC	NASX	71,189	9,291,244	27,463,413	210,423
CONCRETE SUPPLY CO LLC	CSCX	151,228	476,275	2,457,750	780,391
CONRAD YELVINGTON DISTRIBUTORS, INC	CYXX	2,464,788	9,764,769	3,480,192	878,458

CONSERVIT INC	CVTX	19,361	974,294	1,840,500	36,574
CONSOLIDATED GRAIN & BARGE, INC.	CGRX	446,654	6,039,246	17,763,763	1,313,783
CORTEVA AGRISCIENCE LLC	TEVX	2,065	2,909,223	4,651,290	3,302
COVIA HOLDINGS CORPORATION	WWUX	315,692	24,353,339	38,863,650	503,789
CREATIVE RAILCAR MARKETING SERVICES II LLC	CLBX	10,515	10,515	73,105	73,105
CRYO-TRANS INC	LINX	2,263,985	90,865,703	260,580,497	6,492,552
CRYSTAL CAR LINE, INC.	PENX	407,107	12,097,539	22,197,087	746,978
CWR TRANSPORTATION	CWRX	39,100	1,263,374	3,917,647	121,247
D H GRIFFIN WRECKING CO INC	DHGX	17,588	86,728	88,200	17,887
DAK AMERICAS LLC	DAKX	1,987,023	15,316,849	75,276,941	9,765,521
DANA CONTAINER INC	DNHX	42,759	1,608,775	5,334,210	141,776
DATX ASSOCIATES	DATX	679	194,096	29,161	102
DELTA TANK LINE CO	DTLX	19,673	2,635,130	3,597,400	26,857
DJM SALES, LLC	HMSX	33,296	150,584	347,165	76,763
DOW CHEMICAL COMPANY	UCFX	3,711,439	125,771,828	537,279,859	15,854,754
DUKE ENERGY CAROLINAS, LLC	DKPX	379,903	30,003,230	37,781,702	478,395
DUKE ENERGY FLORIDA, LLC	PEFX	790,426	2,288,499	4,919,684	1,699,213
DUKE ENERGY INDIANA, LLC	JEPX	408	821,249	4,858,908	2,414
DUKE ENERGY PROGRESS, LLC	ROKX	1,872	29,428,651	17,369,606	1,105
DUPONT SPECIALTY PRODUCTS USA LLC	DUPX	164,112	1,864,370	6,112,839	538,085
E D & F MAN LIQUID PRODUCTS LLC	EDFX	317,744	2,444,501	13,556,506	1,762,118
EASTMAN CHEMICAL COMPANY	KDCX	649,975	21,853,537	52,390,067	1,558,202
ECDC ENVIRONMENTAL, L.C.	WSGX	2,624	13,491,816	15,470,276	3,009

ECO SERVICES OPERATIONS CORP	RPBX	2,657	131,828	143,008	2,882
ECO-ENERGY, LLC	EEDX	17,089	1,530,801	5,588,310	62,385
ELEMENTIS CHROMIUM, INC.	ACRX	191,807	1,080,376	1,420,417	252,177
ELI LILLY AND COMPANY	ELCX	416	354,150	313,718	369
ELK POINT TRANSPORTATION CO, LLC	EPTX	5,336	242,113	331,475	7,305
ENKAY LEASING CORPORATION US LIMITED	NKLX	22,082	24,932,794	112,145,413	99,323
ENTERPRISE PRODUCTS OPERATING LLC	EPCX	47,396	1,151,839	1,530,273	62,968
EPIC	EPIX	32,453	3,372,444	4,722,105	45,441
EQUISTAR CHEMICALS LP	SNHX	2,266,126	101,039,433	564,331,329	12,656,899
ERCO WORLDWIDE (USA) INC.	ECMX	4,893	2,074,578	14,201,298	33,494
ESSEX HYBRID SEED COMPANY	POGX	225,743	1,925,702	452,520	53,047
EVEREST RAILCAR SERVICES INC	KMHX	322,139	9,497,101	16,754,874	568,321
EVONIK CORPORATION	PXCX	72,638	3,657,045	9,125,353	181,252
EXCEL RAILCAR CORP	ERCX	37,344	940,670	2,889,451	114,709
EXXON MOBIL CORPORATION	XOMX	4,121,276	168,768,410	605,261,960	14,780,323
FACTOR GAS LIQUIDS, INC	FGLX	4,395	719,062	3,185,297	19,469
FEDERAL WHITE CEMENT RAIL INC.	FWCX	154,898	2,060,206	11,043,673	830,326
FERROUS PROCESSING & TRADING COMPANY	ZV BX	220,017	4,550,052	11,021,098	532,923
FORMOSA TRANSRAIL CORPORATION	FPAX	2,733,869	63,828,551	258,650,951	11,078,394
GATX CORPORATION - GACX / GATX	TRIX	36,141,484	1,413,624,754	3,191,976,456	81,607,772
GATX CORPORATION -CIRR MARKS	CIRR	605,273	1,094,919	571,109	315,710
GATX DE MEXICO (GARX/ENDX)	ENDX	5,270	2,048,191	108,187	278
GATX RAIL CANADA COPORATION	CGTX	888,431	64,234,227	63,693,486	880,952

(CGLX/CGTX)

GATX RAIL HOLDINGS INC (ALLX/ALLX)	ALLX	466,445	4,476,586	3,248,520	338,485
GAVILON HOLDINGS LLC	WWLX	63,056	682,288	807,840	74,659
GENESIS ALKALI WYOMING, LP (FORMERLY FMC/TRONOX)	TNOX	222,976	55,773,164	46,160,491	184,545
GEORGIA POWER COMPANY	SLIX	19,974,860	173,903,096	140,234,227	16,107,586
GERDAU AMERISTEEL US INC	GAXX	177,752	1,036,092	6,575,883	1,128,159
GERSHOW RECYCLING CORP	Gerx	48	16,387,039	71,460	0
GLNX CORPORATION	SJFX	430,438	12,015,742	19,512,328	698,987
GLOBAL FIBER SUPPLY OF INTERNATIONAL PAPER	UCSX	1,039,489	2,956,518	4,016,515	1,412,176
GREENBRIER MGMT SVC, LLC	PCIX	8,037,023	477,318,521	1,962,442,752	33,043,339
GREENEVILLE IRON & METALS	GTRX	38,344	48,999	71,100	55,639
GREENTREE LEASING INC	GTRX	19,577	255,018	1,147,125	88,061
GRIMMEL INDUSTRIES	GDJX	2,822	347,138	60,760	494
GRLX LLC	GRLX	7,436	99,218	71,555	5,363
GUARDIAN LEASING INC	CLAX	29,762	200,555	20,085	2,981
GWI LEASING CORP	GWIX	552	543,094	569,444	579
H.J. BAKER LOGISTICS, LLC (FKA SULCOM INC)	SUJX	1,169,140	10,615,149	17,282,959	1,903,525
HALLIBURTON ENERGY SERVICES INC	HWCX	100,417	25,403,365	129,726,388	512,796
HAMPTON CAPITAL, LLC	BOKX	82,640	267,963	786,600	242,588
HEARTLAND RAIL, LLC	HRTX	195,367	7,227,737	30,544,755	825,630
HELM-PACIFIC LEASING	HPJX	343,635	38,192,873	25,068,010	225,546
HERITAGE ENVIRONMENTAL SERVICES LLC	HESX	48	1,233,558	5,071,438	197
HERZOG RAILROAD SERVICES INC	HZGX	2,144,286	30,776,380	34,173,778	2,380,993

HEXION, INC	RSLX	6,117	98,314	164,081	10,209
HOLCIM US INC	TCOX	1,795,999	45,296,146	103,811,873	4,116,156
HOMESTEAD RAIL GROUP, LLC	REDX	16,400	98,238	209,350	34,949
HONEYWELL INTERNATIONAL INC	ACTX	8,481	672,651	2,908,146	36,667
HUNTSMAN PETROCHEMICAL LLC	HMAX	5,013	120,999	400,248	16,582
IMERYS CLAYS INC	ICKX	552,869	2,764,085	10,782,420	2,156,687
IMERYS OILFIELD SOLUTIONS	IOMX	124,342	197,419	1,722,123	1,084,659
IMPERIAL OIL LIMITED	ICRX	23,947	10,912,550	87,667,197	192,381
INCOPRASA INDUSTRIES LTD	BRIX	5,988	11,676,164	38,964,471	19,983
INDIANTOWN COGENERATION, L.P.	ICXX	711	1,841	2,897,602	1,119,063
INDORAMA VENTURES XYLEMES & PTA LLC	IVLX	156,222	1,442,340	1,046,493	113,347
INEOS ABS (USA), LLC	LUPX	14,742	1,735,017	1,972,711	16,762
INEOS PIGMENTS USA INC	MQPX	34,049	1,251,357	1,562,218	42,507
INEOS STYROLUTION AMERICA, LLC	INEx	212,299	5,895,678	22,854,165	822,962
INEOS USA LLC	HLTX	1,429,324	47,645,584	224,610,940	6,738,123
INFINEUM USA LP	INFX	20,083	1,518,407	6,034,086	79,809
INFINITY TRANSPORTATION 2020-1, LLC	VTGX	16,065,812	186,325,215	650,887,466	56,122,493
INNOPHOS INC	IPBX	139,193	4,205,795	20,353,890	673,623
INSPIRATION HOLDINGS , INC	RTRX	11,043	726,525	3,422,174	52,016
IOWA FERTILIZER COMPANY	OCFX	31,480	5,875,961	29,042,221	155,591
J & J RAILCAR LEASING, LLC	KFTX	293,282	3,774,246	12,917,559	1,003,773
J M HUBER CORPORATION	JMHX	9,197	151,867	156,681	9,489
J R SIMPLOT COMPANY	JRSX	609,202	16,528,611	86,622,325	3,192,676

JAIX LEASING COMPANY	JAIX	675	15,792,090	60,866,455	2,602
JBS USA FOOD COMPANY	JBSX	16,850	903,822	686,094	12,791
K+S LEGACY CANADA	KSPX	59,196	42,903,546	27,261,328	37,614
KBX RAIL	SWIX	10,073,035	85,129,239	194,926,562	23,064,955
KEMIRA WATER SOLUTIONS INC	EAGX	24,936	1,462,733	4,076,459	69,494
KENNECOTT UTAH COPPER LLC	KCCX	20	8,894,421	7,622,562	17
KRATON CHEMICAL, LLC	AZXX	1,349,830	4,224,325	11,078,595	3,540,026
KRATON POLYMERS US LLC	KPPX	236	2,918	148,830	12,037
KURARAY AMERICA INC	KURX	25,264	617,560	1,649,107	67,464
KYKENKEE, INC	KYKX	8,088	120,262	214,000	14,392
L B FOSTER COMPANY	LBFX	65,876	1,156,616	5,679,064	323,456
LANXESS CORPORATION	ANXX	14,133	77,087	738,000	135,304
LEHIGH CEMENT COMPANY	LEHX	333,112	4,454,336	23,613,089	1,765,876
LHOIST NORTH AMERICA OF MISSOURI, INC	LIMX	22,361	103,940	49,289	10,604
LINDE INC	UCOX	12,685	2,767,953	17,215,021	78,893
LONE STAR INDUSTRIES INC	OKCX	98,389	11,942,779	10,992,428	90,560
LORAM MAINTENANCE OF WAY INC	LMIX	151,797	5,116,521	368,940,385	10,945,727
LSB CHEMICAL LLC	EDCX	204	89,224	425,796	974
MARTIN MARIETTA MATERIALS, INC	MWAX	2,076,539	73,866,270	199,386,091	5,605,170
MARTIN SULFER (DIVISION OF MARTIN OPERATING PARTNERSHIP)	MGSX	9,182	175,022	119,479	6,268
MASCOUTIN HEIGHTS LEASING CO., LLC	MHLX	14,066	3,889,569	23,489,790	84,947
MEXICHEM FLUOR S.A. DE C.V.	QFFX	5,219	1,613,273	9,230,354	29,861
MEXICO CARBON MANUFACTURING	MXCX	23,432	126,519	2,908,072	538,591

MHF SERVICES	MHFX	4,000	2,350,515	4,326,408	7,362
MIDWEST ETHANOL TRANSPORT, LLC	MWTX	201,578	9,096,493	4,826,576	106,957
MIDWEST RAILCAR CORPORATION	MWCX	9,287,503	222,924,838	516,487,506	21,517,922
MISSISSIPPI POWER COMPANY	DEGX	10,875	16,818,865	825,552	534
MITSUI RAIL CAPITAL, LLC	MTZX	869,512	67,639,844	283,725,028	3,647,293
MLTM, LP (FKA ELTM LP)	MDPX	10,937	224,816	269,774	13,124
MOBIL GRAIN LTD	mglx	1,060	14,251,040	8,076,765	601
MODERN DISPERSIONS INC	MDIX	302,266	559,518	1,339,680	723,730
MONSANTO COMPANY	MLSX	1,593	117,732	413,754	5,598
MOSAIC GLOBAL SALES LLC	PMIX	1,788,928	61,227,027	73,712,877	2,153,739
MRXX CORPORATION	RRRX	319,565	2,730,038	1,206,750	141,256
MUL RAILCARS, INC	PNWX	2,590,023	80,283,704	518,571,054	16,729,559
MWN MARKETING LLC	MWNX	140,325	2,393,834	1,143,864	67,053
N.G. TRANSPORTATION FINANCING, LTD	CJRX	42,399	734,426	720,000	41,566
NACHURS ALPINE SOLUTIONS	NAXX	1,405	155,406	2,219,537	20,066
NASHTEX LEASING INC	NTLX	40,833	1,421,841	1,312,494	37,693
NATIONAL GYPSUM SERVICES COMPANY	NGSX	148,531	2,137,364	9,687,922	673,239
NATIONAL SALVAGE AND SERVICE CORP	NSSX	201,587	4,163,726	2,462,405	119,217
NATIONAL STEEL CAR LIMITED	NSCX	2,543	322,991	1,170,210	9,213
NEW PROVINCE RAIL PARTNERS, LLC	NPLX	400,435	4,192,214	6,912,675	660,290
NGL CRUDE TRANSPORTATION, LLC	HSRX	54,443	4,497,119	37,609,110	455,303
NORTH STAR REFINING, LLC	NSXX	19,554	575,727	5,123,825	174,026
NORTHERN METALS, LLC	EMRX	960	33,471	2,873,040	82,403

NOVA CHEMICALS INC	NCLX	1,185,316	76,165,226	227,727,563	3,543,994
NSC MINERALS LTD	NMIX	706	4,189,708	6,813,570	1,148
NTL TRANSPORTATION LTD	NTRX	3,358	363,501	251,073	2,319
OCCIDENTAL CHEMICAL CORPORATION	UCLX	2,164,233	80,512,471	211,421,163	5,683,153
OIL-DRI CORPORATION OF AMERICA	ODTX	19,529	190,440	175,200	17,966
OLIN CHLOR ALKALI LOGISTICS INC	SBLX	1,325,592	27,968,543	178,469,866	8,458,725
OMNISOURCE CORPORATION	SIMX	728,985	10,932,294	55,297,342	3,687,326
OQ CHEMICALS	OXAX	6,347	1,136,181	1,172,416	6,549
ORION ENGINEERED CARBONS LLC	ECQX	309,109	3,091,105	5,384,821	538,479
ORLANDO UTILITIES COMMISSION	OUCX	6,639,356	16,823,441	3,706,418	1,462,735
OXBOW CALCINING INTERNATIONAL LLC	GLCX	68,336	1,884,523	1,103,600	40,018
PBF HOLDING COMPANY LLC	DPRX	452,384	35,542,245	162,112,952	2,063,384
PCS PHOSPHATE COMPANY INC	WAGX	2,052,780	25,405,473	36,036,928	2,911,809
PCS SALES USA INC	POTX	1,297,400	107,275,102	192,986,718	2,334,008
PHILLIPS 66 COMPANY	PPRX	120,218	55,969,093	258,258,041	554,722
PINNACLE POLYMERS LLC	PINX	582,215	9,209,628	16,456,541	1,040,351
PIONEER RAILROAD EQUIPMENT CO LTD	PREX	1,648	1,648	33,991	33,991
PNC EQUIPMENT FINANCE LLC	HKRX	3,005,076	54,045,608	151,549,355	8,426,537
POLYONE CORPORATION	TGCX	29,258	2,279,747	2,756,084	35,371
PPG INDUSTRIES INC	PPGX	162,750	2,572,890	4,599,321	290,933
PROCOR LIMITED C/O UNION TANK CAR CO.	UNPX	3,543,592	577,608,793	1,389,122,033	8,522,172
PROGRESS RAIL SERVICES CORPORATION	WOKX	10,370,777	127,931,608	185,961,189	15,074,946
PROLKERIZED NEW ENGLAND	PNE	218,963	2,331,991	440,507	41,362

PROTRADE TRANSPORTATION SERVICE LTD	DREX	211,317	2,179,972	1,730,152	167,713
PVS CHEMICALS, INC	PVSX	160,586	2,207,761	8,106,913	589,673
RAIL CONNECTION LLC	WCCX	54,177	5,512,550	13,847,746	136,095
RAILCAR LEASING SPECIALIST INC	AMIX	50,313	220,595	481,250	109,763
RALCO LLC	WREX	127,428	1,531,502	2,077,465	172,855
RAVAGO AMERICAS, LLC	RDIX	22,370	506,447	5,865,007	259,060
REAGENT CHEMICAL & RESEARCH	RCRX	371,258	18,460,343	47,625,180	957,795
REDSTREAK LLC	QUAX	17,440	427,183	1,888,767	77,110
REG MARKETING & LOGISTICS GROUP LLC	REBX	344	303,081	1,053,694	1,196
REICHHOLD LLC 2	RCHX	7,740	26,960	549,546	157,770
RESIDUAL BASED FINANCE CORPORATION	TFOX	2,714,981	125,114,772	97,277,183	2,110,907
RGCX, LLC	RGRX	966,209	40,573,600	95,314,514	2,269,795
RIO TINTO ALCAN INC	RTAX	941	1,452,171	10,820,433	7,012
RIVERSIDE RAIL, LLC C/O GREENBRIER MGMT SVC, LLC	RVRX	85,412	4,326,455	33,293,302	657,270
ROANOKE CEMENT COMPANY LLC	RCCX	278	1,398,684	2,948,400	586
ROCKY MOUNTAIN RECYCLING, INC	ROXX	24	697,139	925,378	32
ROLLNG STEEL LLC	RKOX	41,369	418,411	359,100	35,505
RPMG INC	RPMX	5,000	1,000,000	67,694	338
S M BROOKS FREIGHT	TJRX	9,787	659,605	762,657	11,316
SA RECYCLING LLC	SAXX	721,901	21,942,826	14,639,304	481,621
SAFETY-KLEEN SYSTEMS, INC	SKSX	309,454	8,516,690	41,261,382	1,499,233
SASOL CHEMICALS (USA) LLC	SNHX	156,014	4,877,053	5,862,880	187,550
SAUVAGE GAS COMPANY	SAUX	940	125,470	54,198	406

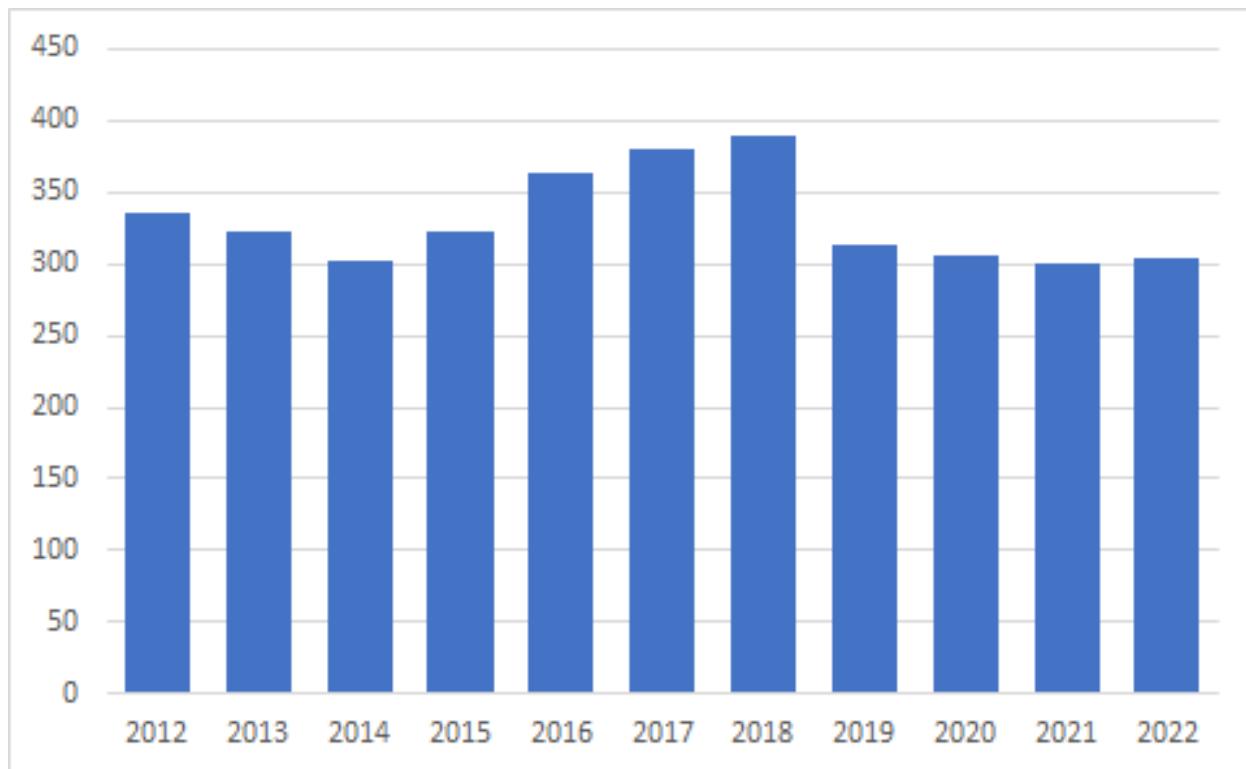
SCHNITZER COLUMBUS RECYCLING LLC	FMTX	144	90,010	85,785	137
SCHNITZER STEEL SOUTHEAST	ORTX	70,272	289,124	764,767	185,878
SCHULUMBERGER TECHNOLOGY CORP	MISX	154,125	18,274,991	146,623,185	1,236,570
SCHUYLKILL RAILCAR, INC	SKRX	706	157,729	65,793	294
SEARLES VALLEY MINERALS INC	DGHX	1,484	25,726,687	27,861,914	1,607
SEMINOLE ELECTRIC COOPERATIVE INCORPORATED	SEMX	7,053,555	13,995,773	5,272,477	2,657,210
SEPARATION TECHNOLOGIES LLC	STFX	1,035	332,542	2,603,559	8,103
SGA LEASING	SGAX	3,142	994,862	329,665	1,041
SHELBOURNE LIMESTONE CORP	ELOX	181	493,888	3,618,280	1,326
SHELL RAIL OPERATIONS COMPANY		99,745	8,252,381	275,780,167	3,333,304
SHINTECH INC	SPPX	804,516	36,648,244	46,591,434	1,022,793
SI GROUP, INC	SVCX	7,646	52,880	310,274	44,863
SIEMENS ENERGY INC	KWUX	2,193	4,294	4,038,937	2,062,736
SIOXSLAND ETHANOL LLC	SIOX	203,981	9,913,631	14,975,219	308,127
SMBC RAIL SERVICES LLC	TCBX	18,038,510	571,116,420	1,653,628,605	52,229,274
SOUTH CAROLINA PUBLIC SERVICE AUTHORITY	SCWX	14,090,277	73,098,676	42,617,263	8,214,773
SOUTH DAKOTA SOYBEAN PROCESSORS LLC	SDPX	36,315	6,946,434	9,633,050	50,360
SOUTHERN RAIL ASSOCIATES	SRAX	167,193	3,122,509	3,111,931	166,627
SOUTHWEST RAIL INDUSTRIES INC	TACX	414,384	29,276,628	72,048,150	1,019,776
STANDRIDGE COLOR CORPORATION	SCBX	189,500	849,701	1,374,046	306,439
STELLA-JONES CORPORATION	SJTX	775	311,961	34,711	86
STONEBRIAR COMMERCIAL FINANCE LLC	SCFX	46,381	10,233,850	23,582,981	106,881
STRICKLAND TRADING, INC	STKX	901,752	3,547,350	5,963,121	1,515,852

STRUCTURAL METALS INC. DBA CMC STEEL TX	SMIX	1,403,710	21,932,661	48,513,328	3,104,897
SWBP LLC	SWBX	6,053	1,089,540	3,661,010	20,339
TAMINCO CORPORATION	TAMX	46,248	565,782	1,365,125	111,588
TATE AND LYLE INGREDIENTS AMERICAS INC	TLEX	2,827,867	64,812,333	73,768,997	3,218,661
TEALINC, LTD	JOBX	94,248	2,672,268	3,192,880	112,609
THE BOEING COMPANY	TBCX	24,818	768,968	1,770,227	57,133
THE CHEMOURS COMPANY FC, LLC	CMRX	127,361	5,188,630	16,383,200	402,145
THE DAVID J JOSEPH COMPANY	UFTX	5,244,310	79,364,150	153,976,444	10,174,622
THE INSTAR GROUP, LLC	IARX	1,174,528	45,640,770	280,991,567	7,231,089
THE PROCTER & GAMBLE MANUFACTURING COMPANY	PGTX	100,784	8,170,288	10,323,912	127,350
TITAN FLORIDA, LLC	TITX	3,834	1,863,090	3,329,300	6,851
TMS INTERNATIONAL, LLC	TCTX	8,516	972,442	1,580,826	13,844
TOKAI CARBON CB LTD (FORMERLY: SID RICHARDSON CARBON CO)	TCHX	336,401	6,677,623	22,707,579	1,143,948
TRANSRAIL, INC	TASX	16,585	125,080	19,193	2,545
TRANSTAR, LLC	NSAX	272	2,335,128	386,765	45
TRINITY CHEMICAL LEASING L.L.C.	TICX	1,579,223	47,399,275	189,204,576	6,303,814
TRINITY INDUSTRIES LEASING COMPANY	TISX	44,545,407	2,272,916,594	6,216,582,093	121,834,730
TRINITY RAIL MANAGEMENT INC	MCHX	7,076,549	16,038,415	4,955,136	2,186,330
TRINSEO, LLC	STYX	63,663	3,787,512	5,884,857	98,917
TROPICANA TRANSPORTATION CORPORATION	TPIX	2,162,842	14,096,631	15,044,921	2,308,338
TTX COMPANY	ZTTX	212,336,499	8,102,151,636	5,400,000,000	141,520,073
TYSON FOODS INC.	PBFX	640	16,169	5,566,618	220,337
UNION TANK CAR COMPANY	VIPX	29,626,699	1,322,671,471	2,683,450,128	60,106,966

VALERO TERMINALING & DISTRIBUTION COMPANY	VMSX	3,665,713	105,197,979	457,210,416	15,931,886
VULCAN MATERIALS COMPANY	VULX	4,126,095	32,509,447	78,712,369	9,990,164
WACKER CHEMICAL CORPORATION	WPHX	31,259	903,214	6,304,809	218,201
WALTER HAFFNER COMPANY	WCHX	498,122	9,234,934	19,064,988	1,028,344
WELLS FARGO RAIL CORPORATION	XTRX	33,886,758	1,498,888,011	3,033,174,230	68,573,796
WESTLAKE CHEMICAL CORPORATION	WLPX	1,449,565	40,467,803	192,206,382	6,884,872
WESTLAKE CHEMICALS & VINYLS LLC	NAPX	432,270	15,548,754	32,870,215	913,823
WESTROCK COMPANY FKA ROME-MILAN HOL	WVCX	179,953	3,447,511	3,938,257	205,569
ZEKELMAN FREIGHT, LLC	ZEKX	1,651	2,891,830	1,170,274	668
Totals		660,320,138	23,901,682,189	44,823,827,722	1,195,979,465

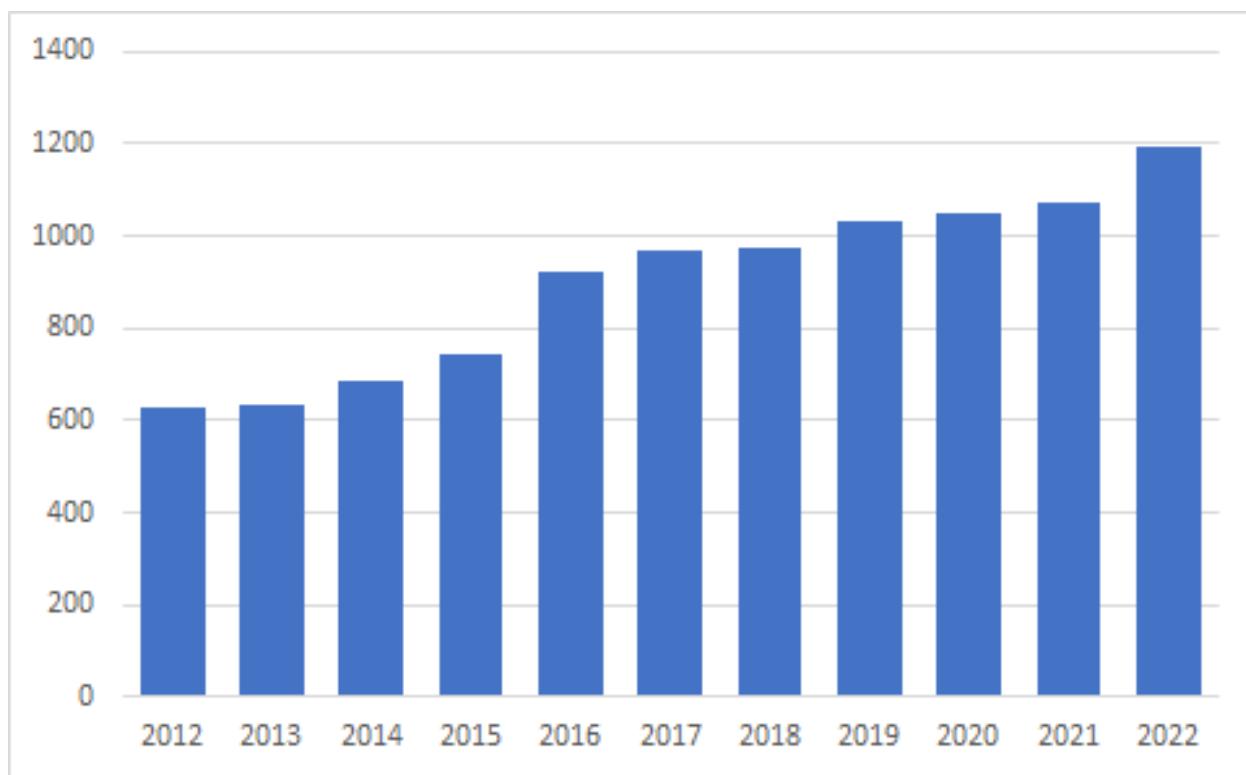
RAILROAD EQUIPMENT CARS
NUMBER OF COMPANIES

Tax Year	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Number of Companies	335	322	303	323	364	380	390	314	305	300	304



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

Tax Year	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Fair Market Value	625.28	636.26	685.52	740.95	922.63	968.62	975.60	1,032.61	1,048.96	1,073.69	1,195.98



ASSESSED VALUE TOTALS BY TAXING DISTRICT

RAILROAD EQUIPMENT CAR COMPANY
Assessed Values By Taxing District
2022

Name	District	Tmiles	100% FMV	ER	Assessed Value
APPLING	BAXLEY	2.73	485,919.44	37.41	181,782.46
APPLING	COUNTY FIRE DIST	30.75	5,473,268.46	37.41	2,047,549.73
APPLING	COUNTY INCORPORATED	2.73	485,919.44	37.41	181,782.46
APPLING	COUNTY UNINCORPORATED	28.02	4,987,349.01	37.41	1,865,767.26
APPLING	SCHOOL	30.75	5,473,268.46	37.41	2,047,549.73
ATKINSON	COUNTY INCORPORATED	1.00	177,992.47	35.89	63,881.50
ATKINSON	COUNTY UNINCORPORATED	8.00	1,423,939.76	35.89	511,051.98
ATKINSON	PEARSON	1.00	177,992.47	35.89	63,881.50
ATKINSON	SCHOOL	9.00	1,601,932.23	35.89	574,933.48
BACON	COUNTY INCORPORATED	0.00	0.00	40.00	0.00
BACON	COUNTY UNINCORPORATED	6.43	1,144,491.58	40.00	457,796.63
BACON	SCHOOL	6.43	1,144,491.58	40.00	457,796.63
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	920,221.07	40.00	368,088.43
BALDWIN	COUNTY UNINCORPORATED	27.85	4,957,090.29	40.00	1,982,836.12
BALDWIN	MILLEDGEVILLE	5.17	920,221.07	40.00	368,088.43
BALDWIN	SCHOOL	33.02	5,877,311.36	40.00	2,350,924.54
BANKS	ALTO - BANKS	1.21	215,370.89	37.37	80,484.10
BANKS	COUNTY INCORPORATED	4.44	790,286.57	37.37	295,330.09
BANKS	COUNTY UNINCORPORATED	7.11	1,265,526.46	37.37	472,927.24
BANKS	GILLSVILLE	0.78	138,834.13	37.37	51,882.31
BANKS	LULA	1.75	311,486.82	37.37	116,402.62
BANKS	MAYSVILLE - BANKS	0.70	124,594.73	37.37	46,561.05
BANKS	SCHOOL	11.55	2,055,813.03	37.37	768,257.33
BARROW	AUBURN - BARROW	1.77	315,046.67	40.00	126,018.67
BARROW	CARL	2.07	368,444.41	40.00	147,377.76
BARROW	COUNTY FIRE DIST	18.81	3,348,038.36	40.00	1,339,215.34
BARROW	COUNTY INCORPORATED	7.75	1,379,441.64	40.00	551,776.66
BARROW	COUNTY UNINCORPORATED	12.97	2,308,562.34	40.00	923,424.94
BARROW	SCHOOL	20.72	3,688,003.98	40.00	1,475,201.59
BARROW	STATHAM	2.00	355,984.94	40.00	142,393.98
BARROW	WINDER	1.91	339,965.62	40.00	135,986.25
BARTOW	ADAIRSVILLE	1.08	192,231.87	36.01	69,222.70
BARTOW	CARTERSVILLE	17.48	3,111,308.38	36.01	1,120,382.15
BARTOW	COUNTY INCORPORATED	24.22	4,310,977.63	36.01	1,552,383.04
BARTOW	COUNTY UNINCORPORATED	57.34	10,206,088.24	36.01	3,675,212.38
BARTOW	EMERSON	2.11	375,564.11	36.01	135,240.64
BARTOW	IND SCHOOL CARTERSVILLE	17.48	3,111,308.38	36.01	1,120,382.15
BARTOW	KINGSTON	1.77	315,046.67	36.01	113,448.31
BARTOW	SCHOOL	64.08	11,405,757.49	36.01	4,107,213.27
BARTOW	WHITE	1.78	316,826.60	36.01	114,089.26
BEN HILL	COUNTY INCORPORATED	4.39	781,386.94	40.00	312,554.78
BEN HILL	COUNTY UNINCORPORATED	21.11	3,757,421.05	40.00	1,502,968.42
BEN HILL	FITZGERALD	4.39	781,386.94	40.00	312,554.78

BEN HILL	SCHOOL	25.50	4,538,807.99	40.00	1,815,523.20
BERRIEN	COUNTY INCORPORATED	3.15	560,676.28	30.51	171,062.33
BERRIEN	COUNTY UNINCORPORATED	8.56	1,523,615.54	30.51	464,855.10
BERRIEN	NASHVILLE	2.20	391,583.43	30.51	119,472.10
BERRIEN	RAY CITY	0.95	169,092.85	30.51	51,590.23
BERRIEN	SCHOOL	11.71	2,084,291.83	30.51	635,917.44
BIBB	COUNTY INCORPORATED	201.26	35,822,764.55	40.00	14,329,105.82
BIBB	SCHOOL	201.26	35,822,764.55	40.00	14,329,105.82
BLECKLEY	COCHRAN	3.18	566,016.06	40.00	226,406.42
BLECKLEY	COUNTY INCORPORATED	3.18	566,016.06	40.00	226,406.42
BLECKLEY	COUNTY UNINCORPORATED	13.95	2,482,994.96	40.00	993,197.98
BLECKLEY	SCHOOL	17.13	3,049,011.01	40.00	1,219,604.40
BRANTLEY	COUNTY FIRE -INC NAHUNTA VFD	3.61	642,552.82	29.50	189,553.08
BRANTLEY	COUNTY FIRE -UNINC	43.41	7,726,653.13	29.50	2,279,362.67
BRANTLEY	COUNTY FIRE -UNINC CALVARY VFD	6.63	1,180,090.08	29.50	348,126.57
BRANTLEY	COUNTY FIRE -UNINC HOBOKEN VFD	2.36	420,062.23	29.50	123,918.36
BRANTLEY	COUNTY INCORPORATED	5.97	1,062,615.05	29.50	313,471.44
BRANTLEY	COUNTY UNINCORPORATED	50.04	8,906,743.21	29.50	2,627,489.25
BRANTLEY	HOBOKEN	2.36	420,062.23	29.50	123,918.36
BRANTLEY	NAHUNTA	3.61	642,552.82	29.50	189,553.08
BRANTLEY	SCHOOL	56.01	9,969,358.25	29.50	2,940,960.68
BROOKS	COUNTY INCORPORATED	6.35	1,130,252.19	40.00	452,100.88
BROOKS	COUNTY UNINCORPORATED	45.69	8,132,475.96	40.00	3,252,990.38
BROOKS	COUNTY WIDE DEVELOPMENT AUTH	52.04	9,262,728.15	40.00	3,705,091.26
BROOKS	MORVEN	1.50	266,988.71	40.00	106,795.48
BROOKS	QUITMAN	4.85	863,263.48	40.00	345,305.39
BROOKS	SCHOOL	52.04	9,262,728.15	40.00	3,705,091.26
BRYAN	COUNTY INCORPORATED	29.46	5,243,658.17	40.00	2,097,463.27
BRYAN	COUNTY UNINCORPORATED	18.14	3,228,783.41	40.00	1,291,513.36
BRYAN	PEMBROKE	24.86	4,424,892.81	40.00	1,769,957.12
BRYAN	RICHMOND HILL	4.60	818,765.36	40.00	327,506.14
BRYAN	SCHOOL	47.60	8,472,441.58	40.00	3,388,976.63
BULLOCH	COUNTY FIRE - UNINC STSBORO	18.35	3,266,161.83	40.00	1,306,464.73
BULLOCH	COUNTY INCORPORATED	7.01	1,247,727.22	40.00	499,090.89
BULLOCH	COUNTY UNINCORPORATED	18.35	3,266,161.83	40.00	1,306,464.73
BULLOCH	SCHOOL	25.36	4,513,889.04	40.00	1,805,555.62
BULLOCH	STATESBORO	7.01	1,247,727.22	40.00	499,090.89
BURKE	COUNTY FIRE DISTRICT	51.87	9,232,469.43	40.00	3,692,987.77
BURKE	COUNTY INCORPORATED	12.19	2,169,728.21	40.00	867,891.28
BURKE	COUNTY UNINCORPORATED	47.52	8,458,202.18	40.00	3,383,280.87
BURKE	MIDVILLE	4.35	774,267.25	40.00	309,706.90
BURKE	SCHOOL	59.71	10,627,930.39	40.00	4,251,172.16
BURKE	WAYNESBORO	7.84	1,395,460.97	40.00	558,184.39
BUTTS	COUNTY INCORPORATED	9.24	1,644,650.42	40.00	657,860.17
BUTTS	COUNTY UNINCORPORATED	16.80	2,990,273.50	40.00	1,196,109.40
BUTTS	COUNTY WIDE HOSPITAL	26.04	4,634,923.92	40.00	1,853,969.57
BUTTS	FLOVILLA	2.74	487,699.37	40.00	195,079.75
BUTTS	JACKSON	4.74	843,684.31	40.00	337,473.72
BUTTS	JENKINSBURG	1.76	313,266.75	40.00	125,306.70
BUTTS	SCHOOL	26.04	4,634,923.92	40.00	1,853,969.57
CALHOUN	ARLINGTON - CALHOUN	1.96	348,865.24	40.00	139,546.10

CALHOUN	COUNTY INCORPORATED	11.22	1,997,075.52	40.00	798,830.21
CALHOUN	COUNTY UNINCORPORATED	28.44	5,062,105.85	40.00	2,024,842.34
CALHOUN	EDISON	4.88	868,603.25	40.00	347,441.30
CALHOUN	LEARY	2.19	389,803.51	40.00	155,921.40
CALHOUN	SCHOOL	39.66	7,059,181.37	40.00	2,823,672.55
CAMDEN	COUNTY INCORPORATED	18.94	3,371,177.38	36.94	1,245,312.92
CAMDEN	COUNTY UNINCORPORATED	13.80	2,456,296.09	36.94	907,355.78
CAMDEN	KINGSLAND	6.04	1,075,074.52	36.94	397,132.53
CAMDEN	SCHOOL	32.74	5,827,473.47	36.94	2,152,668.70
CAMDEN	ST. MARYS	12.90	2,296,102.87	36.94	848,180.40
CANDLER	COUNTY INCORPORATED	4.73	841,904.38	40.00	336,761.75
CANDLER	COUNTY UNINCORPORATED	3.60	640,772.89	40.00	256,309.16
CANDLER	COUNTY WIDE HOSPITAL	8.33	1,482,677.28	40.00	593,070.91
CANDLER	METTER	3.66	651,452.44	40.00	260,580.98
CANDLER	PULASKI	1.07	190,451.94	40.00	76,180.78
CANDLER	SCHOOL	8.33	1,482,677.28	40.00	593,070.91
CARROLL	CARROLLTON	6.34	1,128,472.26	40.00	451,388.90
CARROLL	COUNTY INC - CARROLLTON	6.34	1,128,472.26	40.00	451,388.90
CARROLL	COUNTY INC - OTHER	9.01	1,603,712.16	40.00	641,484.86
CARROLL	COUNTY UNINCORPORATED	37.14	6,610,640.34	40.00	2,644,256.14
CARROLL	IND SCHOOL BREMEN 40%	0.00	0.00	40.00	0.00
CARROLL	IND SCHOOL CARROLLTON	6.34	1,128,472.26	40.00	451,388.90
CARROLL	SCHOOL	46.15	8,214,352.50	40.00	3,285,741.00
CARROLL	TEMPLE	2.65	471,680.05	40.00	188,672.02
CARROLL	VILLA RICA	4.13	735,108.90	40.00	294,043.56
CARROLL	WHITESBURG	2.23	396,923.21	40.00	158,769.28
CATOOSA	COUNTY INCORPORATED	0.45	80,096.61	34.39	27,545.22
CATOOSA	COUNTY UNINCORPORATED	13.32	2,370,859.70	34.39	815,338.65
CATOOSA	RINGGOLD	0.45	80,096.61	34.39	27,545.22
CATOOSA	SCHOOL	13.77	2,450,956.31	34.39	842,883.88
CHARLTON	COUNTY INCORPORATED	11.23	1,998,855.44	40.00	799,542.18
CHARLTON	COUNTY UNINCORPORATED	50.76	9,034,897.79	40.00	3,613,959.12
CHARLTON	FOLKSTON	7.86	1,399,020.82	40.00	559,608.33
CHARLTON	HOMELAND	3.37	599,834.62	40.00	239,933.85
CHARLTON	SCHOOL	61.99	11,033,753.23	40.00	4,413,501.29
CHATHAM	CHATHAM AREA TRANSIT DISTRICT	356.15	63,392,018.25	37.72	23,911,469.28
CHATHAM	COUNTY INCORPORATED	75.70	13,474,029.99	37.72	5,082,404.11
CHATHAM	COUNTY SSD - UNINC	283.18	50,403,907.70	37.72	19,012,353.98
CHATHAM	COUNTY UNINCORPORATED	283.18	50,403,907.70	37.72	19,012,353.98
CHATHAM	GARDEN CITY	21.42	3,812,598.71	37.72	1,438,112.23
CHATHAM	POOLER	0.32	56,957.59	37.72	21,484.40
CHATHAM	PORT WENTWORTH	2.41	428,961.85	37.72	161,804.41
CHATHAM	SAVANNAH	51.55	9,175,511.84	37.72	3,461,003.07
CHATHAM	SCHOOL	358.88	63,877,937.69	37.72	24,094,758.10
CHATTAHOOCHEE	COUNTY INCORPORATED	0.00	0.00	34.87	0.00
CHATTAHOOCHEE	COUNTY UNINCORPORATED	32.46	5,777,635.58	34.87	2,014,661.53
CHATTAHOOCHEE	SCHOOL	32.46	5,777,635.58	34.87	2,014,661.53
CHATTOOGA	COUNTY INCORPORATED	5.10	907,761.60	40.00	363,104.64
CHATTOOGA	COUNTY UNINCORPORATED	19.50	3,470,853.17	40.00	1,388,341.27
CHATTOOGA	IND SCHOOL TRION	2.60	462,780.42	40.00	185,112.17
CHATTOOGA	SCHOOL	24.60	4,378,614.77	40.00	1,751,445.91

CHATTOOGA	SUMMERTVILLE 100%	2.50	444,981.18	100.00	444,981.18
CHATTOOGA	TRION	2.60	462,780.42	40.00	185,112.17
CHEROKEE	BALL GROUND	2.47	439,641.40	40.00	175,856.56
CHEROKEE	CANTON	4.90	872,163.10	40.00	348,865.24
CHEROKEE	COUNTY FIRE DIST - UNINC	18.48	3,289,300.85	40.00	1,315,720.34
CHEROKEE	COUNTY INCORPORATED	15.63	2,782,022.31	40.00	1,112,808.92
CHEROKEE	COUNTY UNINCORPORATED	18.48	3,289,300.85	40.00	1,315,720.34
CHEROKEE	COUNTY WIDE RECREATION BOND	34.11	6,071,323.16	40.00	2,428,529.26
CHEROKEE	HOLLY SPRINGS	2.53	450,320.95	40.00	180,128.38
CHEROKEE	NELSON - CHEROKEE	1.32	234,950.06	40.00	93,980.02
CHEROKEE	SCHOOL	34.11	6,071,323.16	40.00	2,428,529.26
CHEROKEE	WOODSTOCK	4.41	784,946.79	40.00	313,978.72
CLARKE	ATHENS D/T DEV AUTH	0.05	8,899.62	40.00	3,559.85
CLARKE	BOGART	0.45	80,096.61	40.00	32,038.64
CLARKE	COUNTY INCORPORATED	59.02	10,505,115.59	40.00	4,202,046.24
CLARKE	SCHOOL	59.02	10,505,115.59	40.00	4,202,046.24
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	160,193.22	40.00	64,077.29
CLAYTON	COUNTY FIRE DISTRICT	26.97	4,800,456.92	40.00	1,920,182.77
CLAYTON	COUNTY INCORPORATED	15.17	2,700,145.77	40.00	1,080,058.31
CLAYTON	COUNTY UNINCORPORATED	26.97	4,800,456.92	40.00	1,920,182.77
CLAYTON	FOREST PARK	3.08	548,216.81	40.00	219,286.72
CLAYTON	JONESBORO	2.23	396,923.21	40.00	158,769.28
CLAYTON	LAKE CITY	3.16	562,456.21	40.00	224,982.48
CLAYTON	LOVEJOY	1.63	290,127.73	40.00	116,051.09
CLAYTON	MORROW	4.17	742,228.60	40.00	296,891.44
CLAYTON	SCHOOL	42.14	7,500,602.69	40.00	3,000,241.08
CLINCH	COUNTY INCORPORATED	2.09	372,004.26	31.73	118,036.95
CLINCH	COUNTY UNINCORPORATED	60.78	10,818,382.34	31.73	3,432,672.72
CLINCH	COUNTY WIDE DEVELOPMENT AUTH	62.87	11,190,386.60	31.73	3,550,709.67
CLINCH	COUNTY WIDE HOSPITAL	62.87	11,190,386.60	31.73	3,550,709.67
CLINCH	HOMERVILLE	2.09	372,004.26	31.73	118,036.95
CLINCH	SCHOOL	62.87	11,190,386.60	31.73	3,550,709.67
COBB	ACWORTH	2.00	355,984.94	40.00	142,393.98
COBB	AUSTELL	22.26	3,962,112.39	40.00	1,584,844.96
COBB	COUNTY FIRE DISTRICT	83.78	14,912,209.15	40.00	5,964,883.66
COBB	COUNTY INCORPORATED	41.64	7,411,606.46	40.00	2,964,642.58
COBB	COUNTY UNINCORPORATED	80.18	14,271,436.26	40.00	5,708,574.50
COBB	IND SCHOOL MARIETTA	10.59	1,884,940.26	40.00	753,976.10
COBB	KENNESAW	3.87	688,830.86	40.00	275,532.34
COBB	MARIETTA	10.59	1,884,940.26	40.00	753,976.10
COBB	POWDER SPRINGS	0.50	88,996.24	40.00	35,598.50
COBB	SCHOOL	108.46	19,305,063.31	40.00	7,722,025.32
COBB	SMYRNA	2.42	430,741.78	40.00	172,296.71
COFFEE	AMBROSE	3.35	596,274.78	33.77	201,361.99
COFFEE	COUNTY INCORPORATED	8.93	1,589,472.76	33.77	536,764.95
COFFEE	COUNTY SSD - COUNTYWIDE	35.79	6,370,350.51	33.77	2,151,267.37
COFFEE	COUNTY UNINCORPORATED	26.86	4,780,877.75	33.77	1,614,502.42
COFFEE	DOUGLAS	3.09	549,996.73	33.77	185,733.90
COFFEE	NICHOLLS	2.49	443,201.25	33.77	149,669.06

COFFEE	SCHOOL	35.79	6,370,350.51	33.77	2,151,267.37
COLQUITT	COUNTY INCORPORATED	6.82	1,213,908.65	40.00	485,563.46
COLQUITT	COUNTY SSD	37.61	6,694,296.80	40.00	2,677,718.72
COLQUITT	COUNTY UNINCORPORATED	35.19	6,263,555.03	40.00	2,505,422.01
COLQUITT	COUNTY WIDE DEVELOPMENT AUTH	42.01	7,477,463.67	40.00	2,990,985.47
COLQUITT	COUNTY WIDE RECREATION	42.01	7,477,463.67	40.00	2,990,985.47
COLQUITT	DOERUN	1.42	252,749.31	40.00	101,099.72
COLQUITT	ELLENTON	1.00	177,992.47	40.00	71,196.99
COLQUITT	MOULTRIE	4.40	783,166.87	40.00	313,266.75
COLQUITT	SCHOOL	42.01	7,477,463.67	40.00	2,990,985.47
COLUMBIA	COUNTY FIRE DIST - UNINC	22.41	3,988,811.26	40.00	1,595,524.50
COLUMBIA	COUNTY INCORPORATED	3.52	626,533.49	40.00	250,613.40
COLUMBIA	COUNTY UNINCORPORATED	22.41	3,988,811.26	40.00	1,595,524.50
COLUMBIA	GROVETOWN	2.00	355,984.94	40.00	142,393.98
COLUMBIA	HARLEM	1.52	270,548.55	40.00	108,219.42
COLUMBIA	SCHOOL	25.93	4,615,344.75	40.00	1,846,137.90
COOK	ADEL	5.35	952,259.72	32.85	312,817.32
COOK	CECIL	1.00	177,992.47	32.85	58,470.53
COOK	COUNTY INCORPORATED	11.43	2,034,453.93	32.85	668,318.12
COOK	COUNTY UNINCORPORATED	29.01	5,163,561.56	32.85	1,696,229.97
COOK	LENOX	1.87	332,845.92	32.85	109,339.88
COOK	SCHOOL	40.44	7,198,015.49	32.85	2,364,548.09
COOK	SPARKS	3.21	571,355.83	32.85	187,690.39
COWETA	COUNTY FIRE DISTRICT	72.09	12,831,477.17	35.35	4,535,927.18
COWETA	COUNTY INCORPORATED	18.76	3,339,138.74	35.35	1,180,385.54
COWETA	COUNTY UNINCORPORATED	61.72	10,985,695.26	35.35	3,883,443.27
COWETA	GRANTVILLE	2.13	379,123.96	35.35	134,020.32
COWETA	HARALSON	0.98	174,432.62	35.35	61,661.93
COWETA	MORELAND	1.41	250,969.38	35.35	88,717.68
COWETA	NEWNAN	8.39	1,493,356.82	35.35	527,901.64
COWETA	SCHOOL	80.48	14,324,834.00	35.35	5,063,828.82
COWETA	SENOIA	3.93	699,510.41	35.35	247,276.93
COWETA	SHARPSBURG	0.77	137,054.20	35.35	48,448.66
COWETA	TURIN	1.15	204,691.34	35.35	72,358.39
CRAWFORD	COUNTY INCORPORATED	0.00	0.00	36.97	0.00
CRAWFORD	COUNTY UNINCORPORATED	6.42	1,142,711.66	36.97	422,460.50
CRAWFORD	SCHOOL	6.42	1,142,711.66	36.97	422,460.50
CRISP	ARABI	3.58	637,213.04	40.00	254,885.22
CRISP	CORDELE	15.19	2,703,705.62	40.00	1,081,482.25
CRISP	COUNTY INCORPORATED	18.77	3,340,918.66	40.00	1,336,367.46
CRISP	COUNTY SSD - UNINC	59.27	10,549,613.71	40.00	4,219,845.48
CRISP	COUNTY UNINCORPORATED	59.27	10,549,613.71	40.00	4,219,845.48
CRISP	SCHOOL	78.04	13,890,532.37	40.00	5,556,212.95
DADE	COUNTY INCORPORATED	1.78	316,826.60	37.05	117,384.26
DADE	COUNTY UNINCORPORATED	31.57	5,619,222.28	37.05	2,081,921.85
DADE	SCHOOL	33.35	5,936,048.88	37.05	2,199,306.11
DADE	TRENTON	1.78	316,826.60	37.05	117,384.26
DAWSON	COUNTY INCORPORATED	0.00	0.00	37.69	0.00
DAWSON	SCHOOL	0.00	0.00	37.69	0.00
DECATUR	BAINBRIDGE	13.57	2,415,357.82	40.00	966,143.13
DECATUR	BRINSON	1.50	266,988.71	40.00	106,795.48

DECATUR	CLIMAX	1.00	177,992.47	40.00	71,196.99
DECATUR	COUNTY FIRE DISTRICT	53.21	9,470,979.34	40.00	3,788,391.74
DECATUR	COUNTY INCORPORATED	16.07	2,860,339.00	40.00	1,144,135.60
DECATUR	COUNTY SSD - UNINC	50.71	9,025,998.16	40.00	3,610,399.26
DECATUR	COUNTY UNINCORPORATED	50.71	9,025,998.16	40.00	3,610,399.26
DECATUR	COUNTY WIDE DEVELOPMENT AUTH	66.78	11,886,337.16	40.00	4,754,534.86
DECATUR	COUNTY WIDE ECON DEV BONDS	66.78	11,886,337.16	40.00	4,754,534.86
DECATUR	COUNTY WIDE HOSPITAL	66.78	11,886,337.16	40.00	4,754,534.86
DECATUR	COUNTY WIDE LIBRARY	66.78	11,886,337.16	40.00	4,754,534.86
DECATUR	COUNTY WIDE RECREATION	66.78	11,886,337.16	40.00	4,754,534.86
DECATUR	SCHOOL	66.78	11,886,337.16	40.00	4,754,534.86
DEKALB	ATLANTA	2.33	414,722.46	37.02	153,530.25
DEKALB	AVONDALE ESTATES	0.49	87,216.31	37.02	32,287.48
DEKALB	BROOKHAVEN	8.03	1,429,279.54	37.02	529,119.29
DEKALB	CHAMBLEE	9.17	1,632,190.95	37.02	604,237.09
DEKALB	CLARKSTON	1.02	181,552.32	37.02	67,210.67
DEKALB	COUNTY FIRE DISTRICT	97.00	17,265,269.61	37.02	6,391,602.81
DEKALB	COUNTY INCORPORATED	47.28	8,415,483.99	37.02	3,115,412.17
DEKALB	COUNTY SSD - AVONDALE EST	0.49	87,216.31	37.02	32,287.48
DEKALB	COUNTY SSD - BROOKHAVEN	8.03	1,429,279.54	37.02	529,119.29
DEKALB	COUNTY SSD - CHAMBLEE	9.17	1,632,190.95	37.02	604,237.09
DEKALB	COUNTY SSD - CLARKSTON	1.02	181,552.32	37.02	67,210.67
DEKALB	COUNTY SSD - DECATUR	1.38	245,629.61	37.02	90,932.08
DEKALB	COUNTY SSD - DUNWOODY	0.00	0.00	37.02	0.00
DEKALB	COUNTY SSD - LITHONIA	1.01	179,772.39	37.02	66,551.74
DEKALB	COUNTY SSD - PINE LAKE	0.00	0.00	37.02	0.00
DEKALB	COUNTY SSD - STONE MOUNTAIN	1.16	206,471.27	37.02	76,435.66
DEKALB	COUNTY SSD - STONECREST	0.00	0.00	37.02	0.00
DEKALB	COUNTY SSD - TUCKER	0.00	0.00	37.02	0.00
DEKALB	COUNTY SSD - UNINC	53.43	9,510,137.68	37.02	3,520,652.97
DEKALB	COUNTY UNINCORPORATED	53.43	9,510,137.68	37.02	3,520,652.97
DEKALB	DECATUR 50%	1.38	245,629.61	46.28	113,677.38
DEKALB	DORAVILLE	22.69	4,038,649.15	37.02	1,495,107.92
DEKALB	IND SCHOOL ATLANTA	2.33	414,722.46	37.02	153,530.25
DEKALB	IND SCHOOL DECATUR 50%	1.38	245,629.61	46.28	113,677.38
DEKALB	LITHONIA	1.01	179,772.39	37.02	66,551.74
DEKALB	SCHOOL	97.00	17,265,269.61	37.02	6,391,602.81
DEKALB	STONE MOUNTAIN	1.16	206,471.27	37.02	76,435.66
DODGE	CHAUNCEY	2.12	377,344.04	40.00	150,937.62
DODGE	COUNTY INCORPORATED	9.08	1,616,171.63	40.00	646,468.65
DODGE	COUNTY UNINCORPORATED	38.00	6,763,713.87	40.00	2,705,485.55
DODGE	EASTMAN	3.95	703,070.26	40.00	281,228.10
DODGE	MILAN	0.94	167,312.92	40.00	66,925.17
DODGE	RHINE	2.03	361,324.71	40.00	144,529.88
DODGE	SCHOOL	47.04	8,372,765.80	40.00	3,349,106.32
DOOLY	BYROMVILLE	0.76	135,274.28	33.52	45,343.94
DOOLY	COUNTY INCORPORATED	13.05	2,322,801.74	33.52	778,603.14
DOOLY	COUNTY UNINCORPORATED	40.49	7,206,915.12	33.52	2,415,757.95
DOOLY	LILLY	1.78	316,826.60	33.52	106,200.28
DOOLY	PINEHURST	1.18	210,031.11	33.52	70,402.43
DOOLY	SCHOOL	53.54	9,529,716.85	33.52	3,194,361.09

DOOLY	UNADILLA	3.89	692,390.71	33.52	232,089.37
DOOLY	VIENNA	5.44	968,279.04	33.52	324,567.13
DOUGHERTY	ALBANY	31.73	5,647,701.08	40.00	2,259,080.43
DOUGHERTY	COUNTY INCORPORATED	31.73	5,647,701.08	40.00	2,259,080.43
DOUGHERTY	COUNTY SSD - UNINC	35.79	6,370,350.51	40.00	2,548,140.20
DOUGHERTY	COUNTY UNINCORPORATED	35.79	6,370,350.51	40.00	2,548,140.20
DOUGHERTY	SCHOOL	67.46	12,007,372.04	40.00	4,802,948.82
DOUGLAS	COUNTY INCORPORATED	4.36	776,047.17	37.06	287,603.08
DOUGLAS	COUNTY UNINCORPORATED	17.00	3,025,871.99	37.06	1,121,388.16
DOUGLAS	DOUGLASSVILLE	4.36	776,047.17	37.06	287,603.08
DOUGLAS	SCHOOL	21.36	3,801,919.16	37.06	1,408,991.24
EARLY	ARLINGTON - EARLY	22.22	3,954,992.69	40.00	1,581,997.08
EARLY	BLAKELY	0.00	0.00	40.00	0.00
EARLY	COUNTY INCORPORATED	24.64	4,385,734.46	40.00	1,754,293.78
EARLY	COUNTY UNINCORPORATED	64.52	11,484,074.17	40.00	4,593,629.67
EARLY	DAMASCUS	0.00	0.00	40.00	0.00
EARLY	JAKIN	1.17	208,251.19	40.00	83,300.48
EARLY	SCHOOL	75.12	13,370,794.36	40.00	5,348,317.74
ECHOLS	COUNTY UNINCORPORATED	20.16	3,588,328.20	33.69	1,208,907.77
ECHOLS	SCHOOL	20.16	3,588,328.20	33.69	1,208,907.77
EFFINGHAM	COUNTY INCORPORATED	4.60	818,765.36	40.00	327,506.14
EFFINGHAM	COUNTY UNINCORPORATED	61.70	10,982,135.41	40.00	4,392,854.16
EFFINGHAM	COUNTY WIDE HOSPITAL	66.30	11,800,900.77	40.00	4,720,360.31
EFFINGHAM	COUNTY WIDE INDUSTRIAL AUTH	66.30	11,800,900.77	40.00	4,720,360.31
EFFINGHAM	RINCON	2.50	444,981.18	40.00	177,992.47
EFFINGHAM	SCHOOL	66.30	11,800,900.77	40.00	4,720,360.31
EFFINGHAM	SPRINGFIELD	2.10	373,784.19	40.00	149,513.68
ELBERT	BOWMAN	1.50	266,988.71	40.00	106,795.48
ELBERT	COUNTY INCORPORATED	4.41	784,946.79	40.00	313,978.72
ELBERT	COUNTY UNINCORPORATED	36.41	6,480,705.84	40.00	2,592,282.34
ELBERT	ELBERTON	2.91	517,958.09	40.00	207,183.24
ELBERT	SCHOOL	39.32	6,998,663.93	40.00	2,799,465.57
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	6,247,535.70	40.00	2,499,014.28
EMANUEL	COUNTY UNINCORPORATED	35.10	6,247,535.70	40.00	2,499,014.28
EMANUEL	COUNTY WIDE DEVELOPMENT AUTH	35.10	6,247,535.70	40.00	2,499,014.28
EMANUEL	SCHOOL	35.10	6,247,535.70	40.00	2,499,014.28
EMANUEL	SUMMERTOWN	0.00	0.00	40.00	0.00
EMANUEL	SWAINSBORO	0.00	0.00	40.00	0.00
EVANS	CLAXTON	0.10	17,799.25	32.96	5,866.63
EVANS	COUNTY INCORPORATED	0.10	17,799.25	32.96	5,866.63
EVANS	COUNTY UNINCORPORATED	15.92	2,833,640.13	32.96	933,967.79
EVANS	COUNTY WIDE HOSPITAL	16.02	2,851,439.37	32.96	939,834.42
EVANS	SCHOOL	16.02	2,851,439.37	32.96	939,834.42

FANNIN	BLUE RIDGE	4.06	722,649.43	30.35	219,324.10
FANNIN	COUNTY INCORPORATED	5.70	1,014,557.08	30.35	307,918.07
FANNIN	COUNTY UNINCORPORATED	15.50	2,758,883.29	30.35	837,321.08
FANNIN	MCCAYSVILLE	1.64	291,907.65	30.35	88,593.97
FANNIN	SCHOOL	21.20	3,773,440.37	30.35	1,145,239.15
FAYETTE	COUNTY EMS	10.80	1,922,318.68	40.00	768,927.47
FAYETTE	COUNTY FIRE DISTRICT	10.80	1,922,318.68	40.00	768,927.47
FAYETTE	COUNTY INCORPORATED	13.63	2,426,037.37	40.00	970,414.95
FAYETTE	COUNTY UNINCORPORATED	6.51	1,158,730.98	40.00	463,492.39
FAYETTE	COUNTY WIDE EMERGENCY SVC	20.14	3,584,768.35	40.00	1,433,907.34
FAYETTE	PEACHTREE CITY	9.34	1,662,449.67	40.00	664,979.87
FAYETTE	SCHOOL	20.14	3,584,768.35	40.00	1,433,907.34
FAYETTE	TYRONE	4.29	763,587.70	40.00	305,435.08
FLOYD	CO UNINC SOLID WASTE	58.04	10,330,682.97	40.00	4,132,273.19
FLOYD	COUNTY FIRE DIST - UNINC	58.04	10,330,682.97	40.00	4,132,273.19
FLOYD	COUNTY INCORPORATED	27.25	4,850,294.81	40.00	1,940,117.92
FLOYD	COUNTY UNINCORPORATED	58.04	10,330,682.97	40.00	4,132,273.19
FLOYD	IND SCHOOL ROME	27.25	4,850,294.81	40.00	1,940,117.92
FLOYD	ROME	27.25	4,850,294.81	40.00	1,940,117.92
FLOYD	SCHOOL	85.29	15,180,977.78	40.00	6,072,391.11
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	53,397.74	36.64	19,564.93
FRANKLIN	COUNTY INCORPORATED	6.60	1,174,750.30	36.64	430,428.51
FRANKLIN	COUNTY UNINCORPORATED	7.50	1,334,943.53	36.64	489,123.31
FRANKLIN	COUNTY WIDE DEVELOPMENT AUTH	14.10	2,509,693.83	36.64	919,551.82
FRANKLIN	LAVONIA	4.00	711,969.88	36.64	260,865.76
FRANKLIN	ROYSTON	2.30	409,382.68	36.64	149,997.81
FRANKLIN	SCHOOL	14.10	2,509,693.83	36.64	919,551.82
FULTON	ATLANTA	335.41	59,700,454.42	37.74	22,530,951.50
FULTON	COLLEGE PARK	3.49	621,193.72	37.74	234,438.51
FULTON	COUNTY INCORPORATED	379.35	67,521,443.56	37.74	25,482,592.80
FULTON	COUNTY SSD FULTON INDUSTRIAL	113.35	20,175,446.49	37.74	7,614,213.51
FULTON	COUNTY UNINCORPORATED	113.35	20,175,446.49	37.74	7,614,213.51
FULTON	EAST POINT	29.79	5,302,395.69	37.74	2,001,124.13
FULTON	FAIRBURN	2.02	359,544.79	37.74	135,692.20
FULTON	HAPEVILLE	3.53	628,313.42	37.74	237,125.48
FULTON	IND SCHOOL ATLANTA	335.41	59,700,454.42	37.74	22,530,951.50
FULTON	SCHOOL	157.29	27,996,435.63	37.74	10,565,854.81
FULTON	UNION CITY	5.11	909,541.52	37.74	343,260.97
GILMER	COUNTY INCORPORATED	3.31	589,155.08	37.74	222,347.13
GILMER	COUNTY UNINCORPORATED	18.68	3,324,899.34	37.74	1,254,817.01
GILMER	EAST ELLIJAY	0.56	99,675.78	37.74	37,617.64
GILMER	ELLIJAY	2.75	489,479.29	37.74	184,729.48
GILMER	SCHOOL	21.99	3,914,054.42	37.74	1,477,164.14
GLASCOCK	COUNTY INCORPORATED	0.00	0.00	40.00	0.00
GLASCOCK	COUNTY UNINCORPORATED	9.05	1,610,831.85	40.00	644,332.74
GLASCOCK	SCHOOL	9.05	1,610,831.85	40.00	644,332.74
GLYNN	BRUNSWICK	37.99	6,761,933.94	37.14	2,511,382.27
GLYNN	COUNTY FIRE - UNINC 2 RURAL	9.04	1,609,051.93	37.14	597,601.89

GLYNN	COUNTY INCORPORATED	37.99	6,761,933.94	37.14	2,511,382.27
GLYNN	COUNTY UNINCORPORATED	44.26	7,877,946.73	37.14	2,925,869.42
GLYNN	COUNTY WIDE CAPITAL PROJECTS	94.43	16,807,828.96	37.14	6,242,427.68
GORDON	SCHOOL	94.43	16,807,828.96	37.14	6,242,427.68
GORDON	CALHOUN	1.15	204,691.34	36.30	74,302.96
GORDON	COUNTY INCORPORATED	3.84	683,491.09	36.30	248,107.27
GORDON	COUNTY UNINCORPORATED	44.54	7,927,784.62	36.30	2,877,785.82
GORDON	FAIRMOUNT	1.89	336,405.77	36.30	122,115.29
GORDON	IND SCHOOL CALHOUN	1.15	204,691.34	36.30	74,302.96
GORDON	PLAINVILLE	0.80	142,393.98	36.30	51,689.01
GORDON	SCHOOL	47.23	8,406,584.37	36.30	3,051,590.13
GRADY	CAIRO	2.33	414,722.46	33.80	140,176.19
GRADY	COUNTY INCORPORATED	3.34	594,494.85	33.80	200,939.26
GRADY	COUNTY UNINCORPORATED	14.87	2,646,748.03	33.80	894,600.83
GRADY	SCHOOL	18.21	3,241,242.88	33.80	1,095,540.09
GRADY	WHIGHAM	1.01	179,772.39	33.80	60,763.07
GREENE	COUNTY FIRE - GREENSBORO	9.73	1,731,866.73	40.00	692,746.69
GREENE	COUNTY FIRE - LIBERTY	0.00	0.00	40.00	0.00
GREENE	COUNTY FIRE - OLD SALEM	1.46	259,869.01	40.00	103,947.60
GREENE	COUNTY FIRE - SILOAM	0.00	0.00	40.00	0.00
GREENE	COUNTY FIRE - UNION POINT	8.43	1,500,476.52	40.00	600,190.61
GREENE	COUNTY FIRE - WOODVILLE	3.31	589,155.08	40.00	235,662.03
GREENE	COUNTY INCORPORATED	7.72	1,374,101.87	40.00	549,640.75
GREENE	COUNTY UNINCORPORATED	16.91	3,009,852.67	40.00	1,203,941.07
GREENE	COUNTY WIDE LIBRARY	30.66	5,457,249.14	40.00	2,182,899.66
GREENE	COUNTY WIDE RECREATION	30.66	5,457,249.14	40.00	2,182,899.66
GREENE	GREENSBORO	3.91	695,950.56	40.00	278,380.22
GREENE	SCHOOL	30.66	5,457,249.14	40.00	2,182,899.66
GREENE	UNION POINT	2.41	428,961.85	40.00	171,584.74
GREENE	WOODVILLE	1.40	249,189.46	40.00	99,675.78
GWINNETT	BERKELEY LAKE	0.07	12,459.47	40.00	4,983.79
GWINNETT	BUFORD	5.12	911,321.45	40.00	364,528.58
GWINNETT	COUNTY FIRE AND EMS	85.77	15,266,414.17	40.00	6,106,565.67
GWINNETT	COUNTY INCORPORATED	37.17	6,615,980.12	40.00	2,646,392.05
GWINNETT	COUNTY POLICE	67.92	12,089,248.57	40.00	4,835,699.43
GWINNETT	COUNTY SSD - UNINC CODE ENF	48.41	8,616,615.48	40.00	3,446,646.19
GWINNETT	COUNTY UNINCORPORATED	48.41	8,616,615.48	40.00	3,446,646.19
GWINNETT	COUNTY WIDE RECREATION	85.77	15,266,414.17	40.00	6,106,565.67
GWINNETT	DACULA	1.46	259,869.01	40.00	103,947.60
GWINNETT	DULUTH	2.22	395,143.28	40.00	158,057.31
GWINNETT	IND SCHOOL BUFORD	5.12	911,321.45	40.00	364,528.58
GWINNETT	LAWRENCEVILLE	8.07	1,436,399.23	40.00	574,559.69
GWINNETT	LILBURN	3.10	551,776.66	40.00	220,710.66
GWINNETT	NORCROSS	1.88	334,625.84	40.00	133,850.34
GWINNETT	PEACHTREE CORNERS	9.74	1,733,646.66	40.00	693,458.66
GWINNETT	SCHOOL	80.65	14,355,092.72	40.00	5,742,037.09
GWINNETT	SUGAR HILL	3.08	548,216.81	40.00	219,286.72
GWINNETT	SUWANEE	2.43	432,521.70	40.00	173,008.68
HABERSHAM	ALTO - HABERSHAM	0.46	81,876.54	36.35	29,762.12
HABERSHAM	BALDWIN - HABERSHAM	2.86	509,058.46	36.35	185,042.75
HABERSHAM	CORNELIA	4.52	804,525.97	36.35	292,445.19

HABERSHAM	COUNTY INCORPORATED	11.11	1,977,496.34	36.35	718,819.92
HABERSHAM	COUNTY UNINCORPORATED	14.64	2,605,809.76	36.35	947,211.85
HABERSHAM	COUNTY WIDE HOSPITAL	25.75	4,583,306.11	36.35	1,666,031.77
HABERSHAM	MOUNT AIRY	3.27	582,035.38	36.35	211,569.86
HABERSHAM	SCHOOL	25.75	4,583,306.11	36.35	1,666,031.77
HALL	COUNTY FIRE DISTRICT (INC)	6.91	1,229,927.97	40.00	491,971.19
HALL	COUNTY INCORPORATED	6.91	1,229,927.97	40.00	491,971.19
HALL	COUNTY RECREATION	59.47	10,585,212.20	40.00	4,234,084.88
HALL	COUNTY UNINC DEVELOPMENT SVC	52.56	9,355,284.23	40.00	3,742,113.69
HALL	COUNTY UNINC FIRE DISTRICT	52.56	9,355,284.23	40.00	3,742,113.69
HALL	COUNTY UNINCORPORATED	52.56	9,355,284.23	40.00	3,742,113.69
HALL	COUNTY WIDE AMBULANCE	59.47	10,585,212.20	40.00	4,234,084.88
HALL	FLOWERY BRANCH	2.45	436,081.55	40.00	174,432.62
HALL	GAINESVILLE 100%	6.44	1,146,271.51	100.00	1,146,271.51
HALL	GILLSVILLE	0.55	97,895.86	40.00	39,158.34
HALL	IND SCHOOL BUFORD	0.00	0.00	40.00	0.00
HALL	IND SCHOOL GAINESVILLE 100%	6.44	1,146,271.51	100.00	1,146,271.51
HALL	LULA	3.07	546,436.88	40.00	218,574.75
HALL	OAKWOOD	0.84	149,513.67	40.00	59,805.47
HALL	SCHOOL	59.47	10,585,212.20	40.00	4,234,084.88
HANCOCK	COUNTY INCORPORATED	2.06	366,664.49	36.00	131,999.22
HANCOCK	COUNTY UNINCORPORATED	9.33	1,660,669.75	36.00	597,841.11
HANCOCK	SCHOOL	11.39	2,027,334.24	36.00	729,840.33
HANCOCK	SPARTA	2.06	366,664.49	36.00	131,999.22
HARALSON	BREMEN 40% - HARALSON	8.08	1,438,179.16	35.65	512,710.87
HARALSON	BUCHANAN 100%	1.75	311,486.82	89.13	277,628.20
HARALSON	COUNTY FIRE - 1, 4	13.90	2,474,095.34	35.65	882,014.99
HARALSON	COUNTY FIRE - 3, 5, 6	3.16	562,456.21	35.65	200,515.64
HARALSON	COUNTY INCORPORATED	17.06	3,036,551.54	35.65	1,082,530.62
HARALSON	COUNTY RECREATION SSD	34.27	6,099,801.95	35.65	2,174,579.40
HARALSON	COUNTY SANITATION	34.27	6,099,801.95	35.65	2,174,579.40
HARALSON	COUNTY UNINCORPORATED	31.11	5,537,345.75	35.65	1,974,063.76
HARALSON	IND SCHOOL BREMEN 40%	8.08	1,438,179.16	35.65	512,710.87
HARALSON	SCHOOL	40.09	7,135,718.13	35.65	2,543,883.51
HARALSON	TALLAPOOSA	5.82	1,035,916.18	35.65	369,304.12
HARALSON	WACO	1.41	250,969.38	35.65	89,470.58
HARRIS	COUNTY INC - OTHER	3.05	542,877.03	40.00	217,150.81
HARRIS	COUNTY INC - WEST POINT	0.00	0.00	40.00	0.00
HARRIS	COUNTY UNINCORPORATED	20.31	3,615,027.07	40.00	1,446,010.83
HARRIS	HAMILTON	1.72	306,147.05	40.00	122,458.82
HARRIS	PINE MOUNTAIN	1.33	236,729.99	40.00	94,692.00
HARRIS	SCHOOL	23.36	4,157,904.10	40.00	1,663,161.64
HART	BOWERSVILLE	2.00	355,984.94	36.00	128,154.58
HART	CANON	0.20	35,598.49	36.00	12,815.46
HART	COUNTY INCORPORATED	6.00	1,067,954.82	36.00	384,463.74
HART	COUNTY UNINCORPORATED	4.50	800,966.12	36.00	288,347.80
HART	COUNTY WIDE EMS	10.50	1,868,920.94	36.00	672,811.54
HART	HARTWELL	1.50	266,988.71	36.00	96,115.94
HART	ROYSTON	2.30	409,382.68	36.00	147,377.76
HART	SCHOOL	10.50	1,868,920.94	36.00	672,811.54
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	1,977,496.34	40.00	790,998.54
HENRY	COUNTY UNINCORPORATED	33.64	5,987,666.70	40.00	2,395,066.68
HENRY	COUNTY WIDE WATER BOND	44.75	7,965,163.04	40.00	3,186,065.22
HENRY	HAMPTON	4.35	774,267.25	40.00	309,706.90
HENRY	LOCUST GROVE	1.73	307,926.97	40.00	123,170.79
HENRY	MCDONOUGH	2.03	361,324.71	40.00	144,529.88
HENRY	SCHOOL	44.75	7,965,163.04	40.00	3,186,065.22
HENRY	STOCKBRIDGE	3.00	533,977.41	40.00	213,590.96
HOUSTON	COUNTY FIRE DISTRICT	34.77	6,188,798.19	36.88	2,282,428.77
HOUSTON	COUNTY INCORPORATED	10.50	1,868,920.94	36.88	689,258.04
HOUSTON	COUNTY UNINCORPORATED	34.77	6,188,798.19	36.88	2,282,428.77
HOUSTON	PERRY - HOUSTON	4.34	772,487.32	36.88	284,893.32
HOUSTON	SCHOOL	46.03	8,192,993.40	36.88	3,021,575.97
HOUSTON	WARNER ROBINS - HOUSTON	6.16	1,096,433.62	36.88	404,364.72
IRWIN	COUNTY INCORPORATED	0.00	0.00	34.40	0.00
IRWIN	COUNTY UNINC INDUSTRIAL AUTH	14.86	2,644,968.11	34.40	909,869.03
IRWIN	COUNTY UNINCORPORATED	14.86	2,644,968.11	34.40	909,869.03
IRWIN	SCHOOL	14.86	2,644,968.11	34.40	909,869.03
JACKSON	ARCADE	1.00	177,992.47	35.03	62,350.76
JACKSON	COMMERCE	4.45	792,066.49	35.03	277,460.89
JACKSON	COUNTY FIRE - ARCADE	1.00	177,992.47	35.03	62,350.76
JACKSON	COUNTY FIRE - CENTRAL JACKSON	33.29	5,925,369.33	35.03	2,075,656.88
JACKSON	COUNTY FIRE - EAST JACKSON	0.00	0.00	35.03	0.00
JACKSON	COUNTY FIRE - MAYSVILLE	1.57	279,448.18	35.03	97,890.70
JACKSON	COUNTY FIRE - NICHOLSON/CENTER	1.24	220,710.66	35.03	77,314.94
JACKSON	COUNTY FIRE - NORTH JACKSON	4.20	747,568.37	35.03	261,873.20
JACKSON	COUNTY FIRE - SOUTH JACKSON	5.80	1,032,356.33	35.03	361,634.42
JACKSON	COUNTY INCORPORATED	12.00	2,135,909.64	35.03	748,209.15
JACKSON	COUNTY UNINCORPORATED	25.10	4,467,611.00	35.03	1,565,004.13
JACKSON	IND SCHOOL COMMERCE	4.45	792,066.49	35.03	277,460.89
JACKSON	IND SCHOOL JEFFERSON	1.18	210,031.11	35.03	73,573.90
JACKSON	JEFFERSON	1.18	210,031.11	35.03	73,573.90
JACKSON	MAYSVILLE - JACKSON	1.57	279,448.18	35.03	97,890.70
JACKSON	NICHOLSON	1.24	220,710.66	35.03	77,314.94
JACKSON	PENDERGRASS	1.76	313,266.75	35.03	109,737.34
JACKSON	SCHOOL	31.47	5,601,423.04	35.03	1,962,178.49
JACKSON	TALMO	0.80	142,393.98	35.03	49,880.61
JASPER	COUNTY INCORPORATED	3.73	663,911.91	40.00	265,564.76
JASPER	COUNTY UNINCORPORATED	37.32	6,642,678.99	40.00	2,657,071.60
JASPER	COUNTY WIDE HOSPITAL	41.05	7,306,590.90	40.00	2,922,636.36
JASPER	MONTICELLO	2.07	368,444.41	40.00	147,377.76
JASPER	SCHOOL	41.05	7,306,590.90	40.00	2,922,636.36
JASPER	SHADY DALE	1.66	295,467.50	40.00	118,187.00
JEFF DAVIS	COUNTY INCORPORATED	6.55	1,165,850.68	40.00	466,340.27
JEFF DAVIS	COUNTY UNINCORPORATED	14.18	2,523,933.23	40.00	1,009,573.29
JEFF DAVIS	HAZLEHURST	6.55	1,165,850.68	40.00	466,340.27
JEFF DAVIS	SCHOOL	20.73	3,689,783.91	40.00	1,475,913.56
JEFFERSON	BARTOW	1.53	272,328.48	40.00	108,931.39
JEFFERSON	COUNTY INCORPORATED	13.91	2,475,875.26	40.00	990,350.10
JEFFERSON	COUNTY UNINCORPORATED	41.51	7,388,467.44	40.00	2,955,386.98

JEFFERSON	LOUISVILLE	3.00	533,977.41	40.00	213,590.96
JEFFERSON	SCHOOL	55.42	9,864,342.70	40.00	3,945,737.08
JEFFERSON	STAPLETON	1.48	263,428.86	40.00	105,371.54
JEFFERSON	WADLEY	7.35	1,308,244.66	40.00	523,297.86
JEFFERSON	WRENS	0.55	97,895.86	40.00	39,158.34
JENKINS	COUNTY INCORPORATED	7.75	1,379,441.64	40.00	551,776.66
JENKINS	COUNTY UNINCORPORATED	31.29	5,569,384.39	40.00	2,227,753.76
JENKINS	MILLEN	7.75	1,379,441.64	40.00	551,776.66
JENKINS	SCHOOL	39.04	6,948,826.04	40.00	2,779,530.42
JOHNSON	COUNTY INCORPORATED	2.63	468,120.20	40.00	187,248.08
JOHNSON	COUNTY UNINCORPORATED	9.02	1,605,492.08	40.00	642,196.83
JOHNSON	SCHOOL	11.65	2,073,612.28	40.00	829,444.91
JOHNSON	WRIGHTSVILLE	2.63	468,120.20	40.00	187,248.08
JONES	COUNTY INCORPORATED	2.27	404,042.91	37.34	150,869.62
JONES	COUNTY UNINCORPORATED	38.20	6,799,312.36	37.34	2,538,863.24
JONES	GRAY	2.27	404,042.91	37.34	150,869.62
JONES	SCHOOL	40.47	7,203,355.27	37.34	2,689,732.86
LAMAR	BARNESVILLE	5.77	1,027,016.55	36.49	374,758.34
LAMAR	COUNTY INCORPORATED	7.06	1,256,626.84	36.49	458,543.13
LAMAR	COUNTY UNINCORPORATED	23.51	4,184,602.97	36.49	1,526,961.62
LAMAR	MILNER	1.29	229,610.29	36.49	83,784.79
LAMAR	SCHOOL	30.57	5,441,229.81	36.49	1,985,504.76
LANIER	COUNTY INCORPORATED	0.00	0.00	34.21	0.00
LANIER	COUNTY UNINCORPORATED	7.48	1,331,383.68	34.21	455,466.36
LANIER	SCHOOL	7.48	1,331,383.68	34.21	455,466.36
LAURENS	COUNTY INCORPORATED	3.42	608,734.25	33.72	205,265.19
LAURENS	COUNTY UNINCORPORATED	53.00	9,433,600.92	33.72	3,181,010.23
LAURENS	DUBLIN 40%	1.23	218,930.74	33.72	73,823.45
LAURENS	EAST DUBLIN 47%	2.19	389,803.51	39.62	154,440.15
LAURENS	IND SCHOOL DUBLIN 40%	1.23	218,930.74	33.72	73,823.45
LAURENS	SCHOOL	55.19	9,823,404.43	33.72	3,312,451.97
LEE	COUNTY INCORPORATED	6.43	1,144,491.58	40.00	457,796.63
LEE	COUNTY UNINCORPORATED	25.26	4,496,089.80	40.00	1,798,435.92
LEE	LEESBURG	1.99	354,205.02	40.00	141,682.01
LEE	SCHOOL	31.69	5,640,581.38	40.00	2,256,232.55
LEE	SMITHVILLE	4.44	790,286.57	40.00	316,114.63
LIBERTY	COUNTY INC - HINESVILLE	0.00	0.00	36.62	0.00
LIBERTY	COUNTY INC - OTHER	0.00	0.00	36.62	0.00
LIBERTY	COUNTY UNINCORPORATED	39.24	6,984,424.53	36.62	2,557,696.26
LIBERTY	COUNTY WIDE HOSPITAL	39.24	6,984,424.53	36.62	2,557,696.26
LIBERTY	COUNTY WIDE INDUSTRIAL AUTH	39.24	6,984,424.53	36.62	2,557,696.26
LIBERTY	SCHOOL	39.24	6,984,424.53	36.62	2,557,696.26
LINCOLN	COUNTY INCORPORATED	0.00	0.00	37.16	0.00
LINCOLN	COUNTY WIDE INDUSTRIAL AUTH	0.00	0.00	37.16	0.00
LINCOLN	SCHOOL	0.00	0.00	37.16	0.00
LONG	COUNTY INCORPORATED	4.69	834,784.69	34.30	286,331.15
LONG	COUNTY UNINCORPORATED	23.86	4,246,900.34	34.30	1,456,686.82
LONG	LUDOWICI	4.69	834,784.69	34.30	286,331.15
LONG	SCHOOL	28.55	5,081,685.02	34.30	1,743,017.96
LOWNDES	COUNTY INCORPORATED	28.00	4,983,789.16	35.55	1,771,737.05
LOWNDES	COUNTY UNINCORPORATED	105.36	18,753,286.66	35.55	6,666,793.41

LOWNDES	COUNTY WIDE INDUSTRIAL AUTH	119.66	21,298,578.98	35.55	7,571,644.83
LOWNDES	COUNTY WIDE RECREATION	119.66	21,298,578.98	35.55	7,571,644.83
LOWNDES	HAHIRA	1.72	306,147.05	35.55	108,835.28
LOWNDES	IND SCHOOL VALDOSTA	25.11	4,469,390.93	35.55	1,588,868.48
LOWNDES	LAKE PARK	1.17	208,251.19	35.55	74,033.30
LOWNDES	SCHOOL	108.25	19,267,684.90	35.55	6,849,661.98
LOWNDES	VALDOSTA	25.11	4,469,390.93	35.55	1,588,868.48
LUMPKIN	COUNTY INCORPORATED	0.00	0.00	34.81	0.00
LUMPKIN	COUNTY SSD - UNINC PLANNING	0.00	0.00	34.81	0.00
LUMPKIN	COUNTY SSD - UNINC RESERVOIR	0.00	0.00	34.81	0.00
LUMPKIN	SCHOOL	0.00	0.00	34.81	0.00
MACON	COUNTY INCORPORATED	14.96	2,662,767.35	32.42	863,269.17
MACON	COUNTY UNINCORPORATED	37.81	6,729,895.30	32.42	2,181,832.06
MACON	IDEAL	1.56	277,668.25	32.42	90,020.05
MACON	MARSHALLVILLE	2.04	363,104.64	32.42	117,718.52
MACON	MONTEZUMA	3.56	633,653.19	32.42	205,430.36
MACON	OGLETHORPE	7.80	1,388,341.27	32.42	450,100.24
MACON	SCHOOL	52.77	9,392,662.65	32.42	3,045,101.23
MADISON	CARLTON	2.15	382,683.81	33.10	126,668.34
MADISON	COLBERT	2.01	357,764.87	33.10	118,420.17
MADISON	COMER	2.16	384,463.74	33.10	127,257.50
MADISON	COUNTY INCORPORATED	6.98	1,242,387.44	33.10	411,230.24
MADISON	COUNTY UNINCORPORATED	18.33	3,262,601.98	33.10	1,079,921.26
MADISON	COUNTY WIDE INDUSTRIAL AUTH	25.31	4,504,989.42	33.10	1,491,151.50
MADISON	HULL	0.66	117,475.03	33.10	38,884.23
MADISON	SCHOOL	25.31	4,504,989.42	33.10	1,491,151.50
MARION	COUNTY INCORPORATED	0.00	0.00	40.00	0.00
MARION	COUNTY UNINCORPORATED	20.46	3,641,725.94	40.00	1,456,690.38
MARION	SCHOOL	20.46	3,641,725.94	40.00	1,456,690.38
MCDUFFIE	COUNTY INCORPORATED	2.48	441,421.33	40.00	176,568.53
MCDUFFIE	COUNTY UNINCORPORATED	18.39	3,273,281.53	40.00	1,309,312.61
MCDUFFIE	DEARING	1.00	177,992.47	40.00	71,196.99
MCDUFFIE	SCHOOL	20.87	3,714,702.85	40.00	1,485,881.14
MCDUFFIE	THOMSON	1.48	263,428.86	40.00	105,371.54
MCINTOSH	COUNTY INCORPORATED	0.00	0.00	35.71	0.00
MCINTOSH	COUNTY WIDE INDUSTRIAL AUTH	0.00	0.00	35.71	0.00
MCINTOSH	SCHOOL	0.00	0.00	35.71	0.00
MERIWETHER	COUNTY FIRE DISTRICT	75.38	13,417,072.40	40.00	5,366,828.96
MERIWETHER	COUNTY INCORPORATED	38.56	6,863,389.65	40.00	2,745,355.86
MERIWETHER	COUNTY UNINCORPORATED	49.44	8,799,947.72	40.00	3,519,979.09
MERIWETHER	GAY	1.81	322,166.37	40.00	128,866.55
MERIWETHER	GREENVILLE	20.48	3,645,285.79	40.00	1,458,114.32
MERIWETHER	MANCHESTER	12.62	2,246,264.97	40.00	898,505.99
MERIWETHER	SCHOOL	88.00	15,663,337.37	40.00	6,265,334.95
MERIWETHER	WARM SPRINGS	0.83	147,733.75	40.00	59,093.50
MERIWETHER	WOODBURY	2.82	501,938.77	40.00	200,775.51
MILLER	COLQUITT	2.38	423,622.08	33.69	142,718.28
MILLER	COUNTY INCORPORATED	2.38	423,622.08	33.69	142,718.28
MILLER	COUNTY UNINCORPORATED	12.73	2,265,844.15	33.69	763,362.89
MILLER	COUNTY WIDE LIBRARY	15.11	2,689,466.22	33.69	906,081.17
MILLER	COUNTY WIDE RECREATION	15.11	2,689,466.22	33.69	906,081.17

MILLER	SCHOOL	15.11	2,689,466.22	33.69	906,081.17
MITCHELL	BACONTON	1.10	195,791.72	40.00	78,316.69
MITCHELL	CAMILLA	4.30	765,367.62	40.00	306,147.05
MITCHELL	COUNTY INCORPORATED	8.03	1,429,279.54	40.00	571,711.82
MITCHELL	COUNTY UNINCORPORATED	20.16	3,588,328.20	40.00	1,435,331.28
MITCHELL	IND SCHOOL PELHAM	2.30	409,382.68	40.00	163,753.07
MITCHELL	MEIGS	0.33	58,737.52	40.00	23,495.01
MITCHELL	PELHAM	2.30	409,382.68	40.00	163,753.07
MITCHELL	SCHOOL	25.89	4,608,225.05	40.00	1,843,290.02
MONROE	COUNTY INCORPORATED	3.22	573,135.75	40.00	229,254.30
MONROE	COUNTY UNINCORPORATED	47.56	8,465,321.88	40.00	3,386,128.75
MONROE	FORSYTH	3.22	573,135.75	40.00	229,254.30
MONROE	SCHOOL	50.78	9,038,457.63	40.00	3,615,383.05
MONTGOMERY	AILEY	0.70	124,594.73	40.00	49,837.89
MONTGOMERY	COUNTY INCORPORATED	2.41	428,961.85	40.00	171,584.74
MONTGOMERY	COUNTY UNINCORPORATED	17.80	3,168,265.97	40.00	1,267,306.39
MONTGOMERY	HIGGSTON	0.78	138,834.13	40.00	55,533.65
MONTGOMERY	IND SCHOOL VIDALIA	0.00	0.00	40.00	0.00
MONTGOMERY	MT VERNON	0.93	165,533.00	40.00	66,213.20
MONTGOMERY	SCHOOL	20.21	3,597,227.82	40.00	1,438,891.13
MONTGOMERY	VIDALIA - MONTGOMERY	0.00	0.00	40.00	0.00
MORGAN	BUCKHEAD	1.00	177,992.47	37.30	66,391.19
MORGAN	COUNTY INCORPORATED	9.62	1,712,287.56	37.30	638,683.26
MORGAN	COUNTY UNINCORPORATED	45.47	8,093,317.62	37.30	3,018,807.47
MORGAN	MADISON	6.60	1,174,750.30	37.30	438,181.86
MORGAN	RUTLEGE	2.02	359,544.79	37.30	134,110.21
MORGAN	SCHOOL	55.09	9,805,605.18	37.30	3,657,490.73
MURRAY	CHATSWORTH 75%	3.45	614,074.02	68.19	418,737.07
MURRAY	COUNTY INCORPORATED	5.82	1,035,916.18	36.37	376,762.71
MURRAY	COUNTY UNINCORPORATED	27.33	4,864,534.21	36.37	1,769,231.09
MURRAY	ETON	2.37	421,842.15	36.37	153,423.99
MURRAY	SCHOOL	33.15	5,900,450.39	36.37	2,145,993.81
MUSCOGEE	COUNTY USD 1 - URBAN	61.31	10,912,718.35	40.00	4,365,087.34
MUSCOGEE	COUNTY USD 2 - RURAL	9.41	1,674,909.14	40.00	669,963.66
MUSCOGEE	COUNTY USD 4 - FTBENNING	0.00	0.00	40.00	0.00
MUSCOGEE	COUNTY USD 7 - DOWNTOWN	1.48	263,428.86	40.00	105,371.54
MUSCOGEE	SCHOOL	70.72	12,587,627.49	40.00	5,035,051.00
NEWTON	COUNTY FIRE DISTRICT	17.21	3,063,250.41	40.00	1,225,300.16
NEWTON	COUNTY INCORPORATED	2.74	487,699.37	40.00	195,079.75
NEWTON	COUNTY UNINCORPORATED	15.98	2,844,319.67	40.00	1,137,727.87
NEWTON	COVINGTON	1.51	268,768.63	40.00	107,507.45
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	218,930.74	40.00	87,572.30
NEWTON	SCHOOL	18.72	3,332,019.04	40.00	1,332,807.62
OCONEE	BISHOP	1.00	177,992.47	37.90	67,459.15
OCONEE	BOGART	2.13	379,123.96	37.90	143,687.98
OCONEE	COUNTY INCORPORATED	5.13	913,101.37	37.90	346,065.42
OCONEE	COUNTY UNINCORPORATED	12.83	2,283,643.39	37.90	865,500.84
OCONEE	SCHOOL	17.96	3,196,744.76	37.90	1,211,566.26
OCONEE	WATKINSVILLE	2.00	355,984.94	37.90	134,918.29

OGLETHORPE	COUNTY INCORPORATED	0.00	0.00	34.51	0.00
OGLETHORPE	SCHOOL	0.00	0.00	34.51	0.00
PAULDING	COUNTY FIRE - COUNTY WIDE	30.36	5,403,851.39	40.00	2,161,540.56
PAULDING	COUNTY INCORPORATED	4.74	843,684.31	40.00	337,473.72
PAULDING	COUNTY UNINCORPORATED	25.62	4,560,167.09	40.00	1,824,066.84
PAULDING	DALLAS	2.62	466,340.27	40.00	186,536.11
PAULDING	HIRAM	2.12	377,344.04	40.00	150,937.62
PAULDING	SCHOOL	30.36	5,403,851.39	40.00	2,161,540.56
PEACH	BYRON	2.00	355,984.94	36.52	130,005.70
PEACH	COUNTY INCORPORATED	9.67	1,721,187.19	36.52	628,577.56
PEACH	COUNTY UNINCORPORATED	30.49	5,426,990.42	36.52	1,981,936.90
PEACH	FORT VALLEY	7.67	1,365,202.25	36.52	498,571.86
PEACH	SCHOOL	40.16	7,148,177.60	36.52	2,610,514.46
PICKENS	COUNTY INCORPORATED	1.76	313,266.75	40.00	125,306.70
PICKENS	COUNTY UNINCORPORATED	15.80	2,812,281.03	40.00	1,124,912.41
PICKENS	JASPER	4.36	776,047.17	40.00	310,418.87
PICKENS	NELSON - PICKENS	1.10	195,791.72	40.00	78,316.69
PICKENS	SCHOOL	21.92	3,901,594.95	40.00	1,560,637.98
PICKENS	TALKING ROCK	0.66	117,475.03	40.00	46,990.01
PIERCE	BLACKSHEAR	3.11	553,556.58	34.30	189,869.91
PIERCE	COUNTY INCORPORATED	4.90	872,163.10	34.30	299,151.94
PIERCE	COUNTY UNINCORPORATED	22.73	4,045,768.85	34.30	1,387,698.72
PIERCE	PATTERSON	1.79	318,606.52	34.30	109,282.04
PIERCE	SCHOOL	27.63	4,917,931.95	34.30	1,686,850.66
PIKE	COUNTY INCORPORATED	0.00	0.00	35.06	0.00
PIKE	SCHOOL	0.00	0.00	35.06	0.00
POLK	ARAGON	1.21	215,370.89	34.48	74,259.88
POLK	CEDARTOWN	8.33	1,482,677.28	34.48	511,227.13
POLK	COUNTY INCORPORATED	14.84	2,641,408.26	34.48	910,757.57
POLK	COUNTY UNINCORPORATED	56.48	10,053,014.71	34.48	3,466,279.47
POLK	ROCKMART	5.30	943,360.09	34.48	325,270.56
POLK	SCHOOL	71.32	12,694,422.97	34.48	4,377,037.04
PULASKI	COUNTY FIRE DIST - UNINC	0.00	0.00	34.17	0.00
PULASKI	COUNTY INCORPORATED	0.00	0.00	34.17	0.00
PULASKI	SCHOOL	0.00	0.00	34.17	0.00
PUTNAM	COUNTY INCORPORATED	1.64	291,907.65	37.36	109,056.70
PUTNAM	COUNTY SSD - UNINC	14.86	2,644,968.11	37.36	988,160.09
PUTNAM	COUNTY UNINCORPORATED	14.86	2,644,968.11	37.36	988,160.09
PUTNAM	EATONTON	1.64	291,907.65	37.36	109,056.70
PUTNAM	SCHOOL	16.50	2,936,875.76	37.36	1,097,216.78
QUITMAN	COUNTY INCORPORATED	1.99	354,205.02	40.00	141,682.01
QUITMAN	COUNTY UNINCORPORATED	14.77	2,628,948.78	40.00	1,051,579.51
QUITMAN	GEORGETOWN	1.99	354,205.02	40.00	141,682.01
QUITMAN	SCHOOL	16.76	2,983,153.80	40.00	1,193,261.52
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	489,479.29	40.00	195,791.72
RANDOLPH	COUNTY UNINCORPORATED	37.71	6,712,096.05	40.00	2,684,838.42
RANDOLPH	CUTHBERT	2.75	489,479.29	40.00	195,791.72
RANDOLPH	SCHOOL	40.46	7,201,575.34	40.00	2,880,630.14
RICHMOND	AUGUSTA URBAN SERVICE	27.74	4,937,511.12	35.24	1,739,978.92

RICHMOND	COUNTY FIRE - BLYTHE	0.00	0.00	35.24	0.00
RICHMOND	COUNTY FIRE - UNINC	80.10	14,257,196.86	35.24	5,024,236.17
RICHMOND	COUNTY INCORPORATED	30.45	5,419,870.72	35.24	1,909,962.44
RICHMOND	COUNTY UNINCORPORATED	80.10	14,257,196.86	35.24	5,024,236.17
RICHMOND	COUNTY WIDE CAPITAL OUTLAY	110.55	19,677,067.58	35.24	6,934,198.62
RICHMOND	HEPHZIBAH	2.71	482,359.59	35.24	169,983.52
RICHMOND	SCHOOL	110.55	19,677,067.58	35.24	6,934,198.62
ROCKDALE	CONYERS	2.02	359,544.79	36.51	131,269.80
ROCKDALE	COUNTY INCORPORATED	2.02	359,544.79	36.51	131,269.80
ROCKDALE	COUNTY UNINCORPORATED	9.58	1,705,167.86	36.51	622,556.79
ROCKDALE	SCHOOL	11.60	2,064,712.65	36.51	753,826.59
SCHLEY	COUNTY INCORPORATED	0.00	0.00	40.00	0.00
SCHLEY	COUNTY UNINCORPORATED	15.82	2,815,840.88	40.00	1,126,336.35
SCHLEY	SCHOOL	15.82	2,815,840.88	40.00	1,126,336.35
SCREVEN	COUNTY INCORPORATED	3.83	681,711.16	40.00	272,684.46
SCREVEN	COUNTY SSD	38.34	6,824,231.31	40.00	2,729,692.52
SCREVEN	COUNTY UNINCORPORATED	34.51	6,142,520.15	40.00	2,457,008.06
SCREVEN	COUNTY WIDE INDUSTRIAL AUTH	38.34	6,824,231.31	40.00	2,729,692.52
SCREVEN	NEWINGTON	0.00	0.00	40.00	0.00
SCREVEN	OLIVER	1.61	286,567.88	40.00	114,627.15
SCREVEN	ROCKY FORD	2.22	395,143.28	40.00	158,057.31
SCREVEN	SCHOOL	38.34	6,824,231.31	40.00	2,729,692.52
SCREVEN	SYLVANIA	0.00	0.00	40.00	0.00
SEMINOLE	COUNTY INCORPORATED	2.85	507,278.54	40.00	202,911.42
SEMINOLE	COUNTY UNINCORPORATED	12.50	2,224,905.88	40.00	889,962.35
SEMINOLE	COUNTY WIDE LIBRARY FEES	15.35	2,732,184.42	40.00	1,092,873.77
SEMINOLE	DONALSONVILLE	1.85	329,286.07	40.00	131,714.43
SEMINOLE	IRON CITY	1.00	177,992.47	40.00	71,196.99
SEMINOLE	SCHOOL	15.35	2,732,184.42	40.00	1,092,873.77
SPALDING	COUNTY FIRE - UNINC	26.21	4,665,182.64	40.00	1,866,073.06
SPALDING	COUNTY INCORPORATED	17.25	3,070,370.11	40.00	1,228,148.04
SPALDING	COUNTY UNINCORPORATED	26.21	4,665,182.64	40.00	1,866,073.06
SPALDING	GRIFFIN	17.25	3,070,370.11	40.00	1,228,148.04
SPALDING	SCHOOL	43.46	7,735,552.75	40.00	3,094,221.10
STEPHENS	AVALON	0.20	35,598.49	33.72	12,003.81
STEPHENS	COUNTY INCORPORATED	12.53	2,230,245.65	33.72	752,038.83
STEPHENS	COUNTY UNINCORPORATED	28.84	5,133,302.84	33.72	1,730,949.72
STEPHENS	MARTIN	0.50	88,996.24	33.72	30,009.53
STEPHENS	SCHOOL	41.37	7,363,548.49	33.72	2,482,988.55
STEPHENS	TOCCOA	11.83	2,105,650.92	33.72	710,025.49
STEWART	COUNTY INCORPORATED	0.00	0.00	40.00	0.00
STEWART	COUNTY UNINCORPORATED	0.43	76,536.76	40.00	30,614.70
STEWART	SCHOOL	0.43	76,536.76	40.00	30,614.70
SUMTER	AMERICUS 50%	4.74	843,684.31	50.00	421,842.16
SUMTER	AMERICUS DOWNTOWN 50%	0.00	0.00	40.00	0.00
SUMTER	ANDERSONVILLE	0.94	167,312.92	40.00	66,925.17
SUMTER	COUNTY INCORPORATED	12.35	2,198,207.01	40.00	879,282.80
SUMTER	COUNTY UNINCORPORATED	54.16	9,640,072.18	40.00	3,856,028.87
SUMTER	DESOTO	0.27	48,057.97	40.00	19,223.19
SUMTER	LESLIE	5.85	1,041,255.95	40.00	416,502.38
SUMTER	PLAINS	0.55	97,895.86	40.00	39,158.34

SUMTER	SCHOOL	66.51	11,838,279.19	40.00	4,735,311.68
TALBOT	COUNTY INCORPORATED	12.23	2,176,847.91	40.00	870,739.16
TALBOT	COUNTY UNINCORPORATED	41.33	7,356,428.79	40.00	2,942,571.52
TALBOT	GENEVA	1.00	177,992.47	40.00	71,196.99
TALBOT	JUNCTION CITY	5.15	916,661.22	40.00	366,664.49
TALBOT	SCHOOL	53.56	9,533,276.70	40.00	3,813,310.68
TALBOT	TALBOTTON	3.92	697,730.48	40.00	279,092.19
TALBOT	WOODLAND	2.16	384,463.74	40.00	153,785.50
TALIAFERRO	COUNTY INCORPORATED	1.88	334,625.84	40.00	133,850.34
TALIAFERRO	COUNTY UNINCORPORATED	21.48	3,823,278.26	40.00	1,529,311.30
TALIAFERRO	CRAWFORDVILLE	0.98	174,432.62	40.00	69,773.05
TALIAFERRO	SCHOOL	23.36	4,157,904.10	40.00	1,663,161.64
TALIAFERRO	SHARON	0.90	160,193.22	40.00	64,077.29
TATTNALL	COLLINS	0.10	17,799.25	37.21	6,623.10
TATTNALL	COUNTY INCORPORATED	0.10	17,799.25	37.21	6,623.10
TATTNALL	COUNTY UNINCORPORATED	13.51	2,404,678.27	37.21	894,780.78
TATTNALL	SCHOOL	13.61	2,422,477.52	37.21	901,403.89
TAYLOR	BUTLER	2.00	355,984.94	40.00	142,393.98
TAYLOR	COUNTY INCORPORATED	2.93	521,517.94	40.00	208,607.18
TAYLOR	COUNTY UNINCORPORATED	48.29	8,595,256.38	40.00	3,438,102.55
TAYLOR	REYNOLDS	0.93	165,533.00	40.00	66,213.20
TAYLOR	SCHOOL	51.22	9,116,774.32	40.00	3,646,709.73
TELFair	COUNTY INCORPORATED	11.66	2,075,392.20	40.00	830,156.88
TELFair	COUNTY UNINCORPORATED	26.58	4,731,039.86	40.00	1,892,415.94
TELFair	LUMBER CITY	2.97	528,637.64	40.00	211,455.06
TELFair	MCRAE - HELENA	5.48	975,398.74	40.00	390,159.50
TELFair	MILAN	1.29	229,610.29	40.00	91,844.12
TELFair	SCHOOL	38.24	6,806,432.06	40.00	2,722,572.82
TELFair	SCOTLAND	1.92	341,745.54	40.00	136,698.22
TERRELL	COUNTY INCORPORATED	6.30	1,121,352.56	40.00	448,541.02
TERRELL	COUNTY UNINCORPORATED	20.42	3,634,606.24	40.00	1,453,842.50
TERRELL	DAWSON	5.10	907,761.60	40.00	363,104.64
TERRELL	SASSER	1.20	213,590.96	40.00	85,436.38
TERRELL	SCHOOL	26.72	4,755,958.80	40.00	1,902,383.52
THOMAS	BOSTON	2.46	437,861.48	40.00	175,144.59
THOMAS	COOLIDGE	1.87	332,845.92	40.00	133,138.37
THOMAS	COUNTY FIRE DIST 1	5.27	938,020.32	40.00	375,208.13
THOMAS	COUNTY FIRE DIST 2	7.47	1,329,603.75	40.00	531,841.50
THOMAS	COUNTY INCORPORATED	33.51	5,964,527.68	40.00	2,385,811.07
THOMAS	COUNTY UNINCORPORATED	40.70	7,244,293.54	40.00	2,897,717.42
THOMAS	COUNTY WIDE EMS	74.21	13,208,821.21	40.00	5,283,528.48
THOMAS	IND SCHOOL THOMASVILLE	23.16	4,122,305.61	40.00	1,648,922.24
THOMAS	MEIGS	1.17	208,251.19	40.00	83,300.48
THOMAS	OCHLOCKNEE	1.00	177,992.47	40.00	71,196.99
THOMAS	SCHOOL	66.31	11,802,680.70	40.00	4,721,072.28
THOMAS	THOMASVILLE	23.16	4,122,305.61	40.00	1,648,922.24
TIFT	COUNTY FIRE DISTRICT	17.19	3,059,690.56	34.53	1,056,511.15
TIFT	COUNTY INCORPORATED	14.22	2,531,052.93	34.53	873,972.58
TIFT	COUNTY UNINCORPORATED	17.19	3,059,690.56	34.53	1,056,511.15
TIFT	SCHOOL	31.41	5,590,743.49	34.53	1,930,483.73
TIFT	TIFTON	14.22	2,531,052.93	34.53	873,972.58

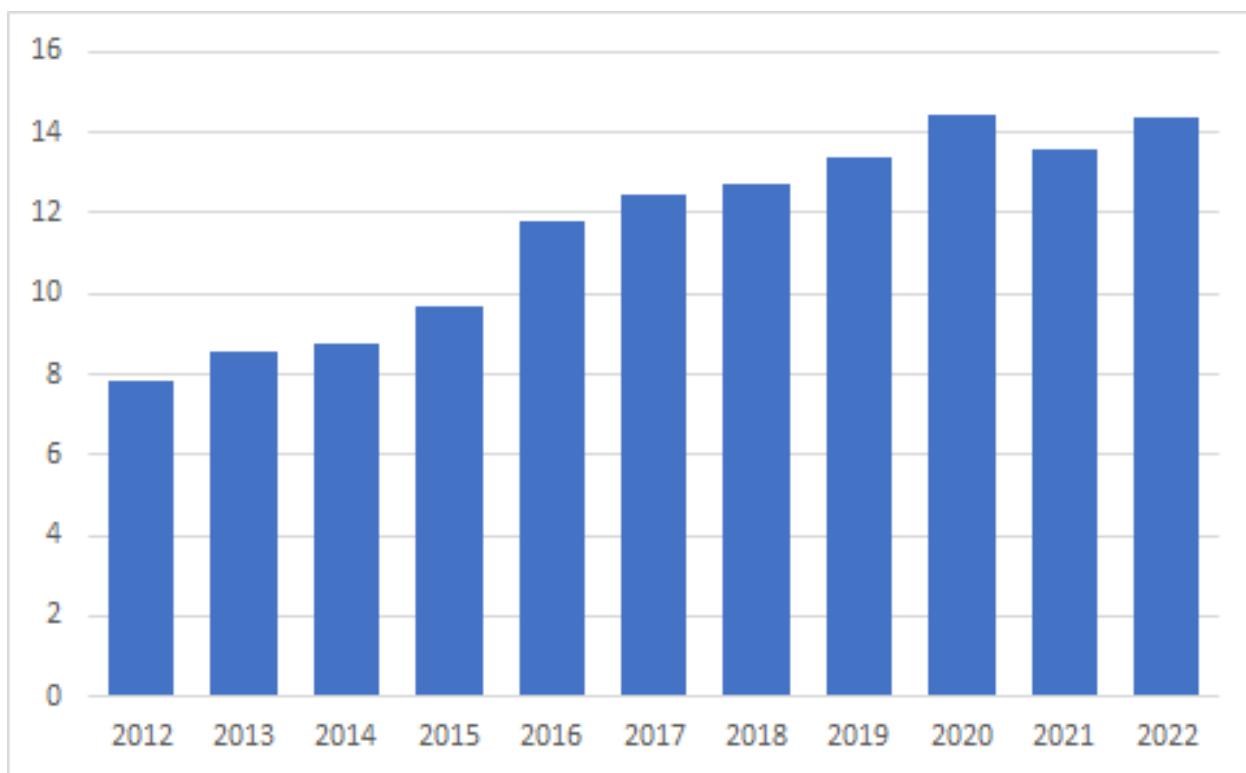
TOOMBS	COUNTY INCORPORATED	6.52	1,160,510.91	36.48	423,354.38
TOOMBS	COUNTY UNINCORPORATED	23.30	4,147,224.55	36.48	1,512,907.52
TOOMBS	COUNTY WIDE DEVELOPMENT AUTH	29.82	5,307,735.46	36.48	1,936,261.90
TOOMBS	IND SCHOOL VIDALIA	4.12	733,328.98	36.48	267,518.41
TOOMBS	LYONS	2.40	427,181.93	36.48	155,835.97
TOOMBS	SCHOOL	25.70	4,574,406.48	36.48	1,668,743.48
TOOMBS	VIDALIA - TOOMBS	4.12	733,328.98	36.48	267,518.41
TOWNS	COUNTY FIRE - COUNTY WIDE	0.00	0.00	37.00	0.00
TOWNS	COUNTY INCORPORATED	0.00	0.00	37.00	0.00
TOWNS	SCHOOL	0.00	0.00	37.00	0.00
TREUTLEN	COUNTY INCORPORATED	1.29	229,610.29	40.00	91,844.12
TREUTLEN	COUNTY UNINCORPORATED	11.46	2,039,793.71	40.00	815,917.48
TREUTLEN	SCHOOL	12.75	2,269,403.99	40.00	907,761.60
TREUTLEN	SOPERTON	1.29	229,610.29	40.00	91,844.12
TROUP	COUNTY INCORPORATED	18.44	3,282,181.15	40.00	1,312,872.46
TROUP	COUNTY UNINCORPORATED	34.25	6,096,242.10	40.00	2,438,496.84
TROUP	COUNTY WIDE SANITATION BOND	52.69	9,378,423.25	40.00	3,751,369.30
TROUP	HOGANSVILLE	2.96	526,857.71	40.00	210,743.08
TROUP	LAGRANGE	12.79	2,276,523.69	40.00	910,609.48
TROUP	LAGRANGE D/T DEV AUTH	12.79	2,276,523.69	40.00	910,609.48
TROUP	SCHOOL	52.69	9,378,423.25	40.00	3,751,369.30
TROUP	WEST POINT	2.69	478,799.74	40.00	191,519.90
TURNER	ASHBURN	4.14	736,888.83	33.55	247,226.20
TURNER	COUNTY INCORPORATED	9.69	1,724,747.04	33.55	578,652.63
TURNER	COUNTY UNINCORPORATED	21.99	3,914,054.42	33.55	1,313,165.26
TURNER	REBECCA	3.13	557,116.43	33.55	186,912.56
TURNER	SCHOOL	31.68	5,638,801.45	33.55	1,891,817.89
TURNER	SYCAMORE	2.42	430,741.78	33.55	144,513.87
TWIGGS	COUNTY INCORPORATED	0.20	35,598.49	35.57	12,662.38
TWIGGS	COUNTY UNINCORPORATED	49.72	8,849,785.62	35.57	3,147,868.75
TWIGGS	DANVILLE	0.10	17,799.25	35.57	6,331.19
TWIGGS	JEFFERSONVILLE	0.10	17,799.25	35.57	6,331.19
TWIGGS	SCHOOL	49.92	8,885,384.11	35.57	3,160,531.13
UNION	COUNTY INCORPORATED	0.00	0.00	40.00	0.00
UNION	SCHOOL	0.00	0.00	40.00	0.00
UPSON	COUNTY INCORPORATED	3.85	685,271.01	37.14	254,509.65
UPSON	COUNTY SSD	9.25	1,646,430.35	37.14	611,484.23
UPSON	COUNTY UNINCORPORATED	9.25	1,646,430.35	37.14	611,484.23
UPSON	COUNTY WIDE JOINT PROJECTS	13.10	2,331,701.36	37.14	865,993.89
UPSON	SCHOOL	13.10	2,331,701.36	37.14	865,993.89
UPSON	THOMASTON	3.85	685,271.01	37.14	254,509.65
WALKER	CHICKAMAUGA	0.00	0.00	35.21	0.00
WALKER	COUNTY INCORPORATED	0.00	0.00	35.21	0.00
WALKER	COUNTY UNINCORPORATED	33.58	5,976,987.15	35.21	2,104,497.18
WALKER	IND SCHOOL CHICKAMAUGA	0.00	0.00	35.21	0.00
WALKER	LAFAYETTE	0.00	0.00	35.21	0.00
WALKER	ROSSVILLE	0.00	0.00	35.21	0.00
WALKER	SCHOOL	33.58	5,976,987.15	35.21	2,104,497.18
WALTON	COUNTY FIRE DISTRICT	13.08	2,328,141.51	40.00	931,256.60
WALTON	COUNTY INCORPORATED	5.35	952,259.72	40.00	380,903.89
WALTON	COUNTY UNINCORPORATED	13.08	2,328,141.51	40.00	931,256.60

WALTON	IND SCHOOL SOCIAL CIRCLE	3.85	685,271.01	40.00	274,108.40
WALTON	MONROE	1.50	266,988.71	40.00	106,795.48
WALTON	SCHOOL	14.58	2,595,130.21	40.00	1,038,052.08
WALTON	SOCIAL CIRCLE	3.85	685,271.01	40.00	274,108.40
WARE	COUNTY INCORPORATED	174.56	31,070,365.59	36.71	11,405,931.21
WARE	COUNTY UNINCORPORATED	116.08	20,661,365.94	36.71	7,584,787.44
WARE	SCHOOL	290.64	51,731,731.53	36.71	18,990,718.64
WARE	WAYCROSS	174.56	31,070,365.59	36.71	11,405,931.21
WARREN	CAMAK	4.66	829,444.91	40.00	331,777.96
WARREN	COUNTY INCORPORATED	6.79	1,208,568.87	40.00	483,427.55
WARREN	COUNTY UNINCORPORATED	47.20	8,401,244.59	40.00	3,360,497.84
WARREN	NORWOOD	1.00	177,992.47	40.00	71,196.99
WARREN	SCHOOL	53.99	9,609,813.46	40.00	3,843,925.38
WARREN	WARRENTON	1.13	201,131.49	40.00	80,452.60
WASHINGTON	COUNTY INCORPORATED	32.29	5,747,376.86	37.23	2,139,748.40
WASHINGTON	COUNTY UNINCORPORATED	59.00	10,501,555.74	37.23	3,909,729.20
WASHINGTON	COUNTY WIDE DEVELOPMENT AUTH	91.29	16,248,932.60	37.23	6,049,477.61
WASHINGTON	COUNTY WIDE HOSPITAL BOND	91.29	16,248,932.60	37.23	6,049,477.61
WASHINGTON	DAVISBORO	1.67	297,247.43	37.23	110,665.22
WASHINGTON	HARRISON	1.10	195,791.72	37.23	72,893.26
WASHINGTON	OCONEE	2.47	439,641.40	37.23	163,678.49
WASHINGTON	SANDERSVILLE	20.22	3,599,007.75	37.23	1,339,910.59
WASHINGTON	SCHOOL	91.29	16,248,932.60	37.23	6,049,477.61
WASHINGTON	TENNILLE	6.83	1,215,688.57	37.23	452,600.85
WAYNE	COUNTY INCORPORATED	16.57	2,949,335.23	34.61	1,020,764.92
WAYNE	COUNTY UNINCORPORATED	77.84	13,854,933.88	34.61	4,795,192.62
WAYNE	JESUP	12.91	2,297,882.79	34.61	795,297.23
WAYNE	ODUM	1.66	295,467.50	34.61	102,261.30
WAYNE	SCHOOL	94.41	16,804,269.11	34.61	5,815,957.54
WAYNE	SCREVEN	2.00	355,984.94	34.61	123,206.39
WEBSTER	COUNTY INCORPORATED	0.00	0.00	40.00	0.00
WEBSTER	COUNTY UNINCORPORATED	4.65	827,664.99	40.00	331,066.00
WEBSTER	SCHOOL	4.65	827,664.99	40.00	331,066.00
WHEELER	ALAMO	0.90	160,193.22	37.48	60,040.42
WHEELER	COUNTY INCORPORATED	1.80	320,386.45	37.48	120,080.84
WHEELER	COUNTY UNINCORPORATED	15.28	2,719,724.94	37.48	1,019,352.91
WHEELER	GLENWOOD	0.90	160,193.22	37.48	60,040.42
WHEELER	SCHOOL	17.08	3,040,111.39	37.48	1,139,433.75
WHEELER	SCOTLAND	0.00	0.00	37.48	0.00
WHITE	COUNTY INCORPORATED	0.00	0.00	35.32	0.00
WHITE	SCHOOL	0.00	0.00	35.32	0.00
WHITFIELD	COUNTY FIRE DISTRICT	58.77	10,460,617.47	34.25	3,582,761.48
WHITFIELD	COUNTY INCORPORATED	13.64	2,427,817.29	34.25	831,527.42
WHITFIELD	COUNTY SOLID WASTE	58.77	10,460,617.47	34.25	3,582,761.48
WHITFIELD	COUNTY SSD	58.77	10,460,617.47	34.25	3,582,761.48
WHITFIELD	COUNTY UNINCORPORATED	57.31	10,200,748.47	34.25	3,493,756.35
WHITFIELD	DALTON 100%	12.18	2,167,948.29	85.63	1,856,414.12
WHITFIELD	IND SCHOOL DALTON 100%	12.18	2,167,948.29	85.63	1,856,414.12
WHITFIELD	SCHOOL	58.77	10,460,617.47	34.25	3,582,761.48
WHITFIELD	TUNNEL HILL	0.44	78,316.69	34.25	26,823.47
WHITFIELD	VARNELL	1.02	181,552.32	34.25	62,181.67

WILCOX	ABBEVILLE	1.51	268,768.63	40.00	107,507.45
WILCOX	COUNTY INCORPORATED	3.49	621,193.72	40.00	248,477.49
WILCOX	COUNTY UNINCORPORATED	23.21	4,131,205.23	40.00	1,652,482.09
WILCOX	PINEVIEW	0.00	0.00	40.00	0.00
WILCOX	PITTS	0.46	81,876.54	40.00	32,750.62
WILCOX	ROCHELLE	1.52	270,548.55	40.00	108,219.42
WILCOX	SCHOOL	26.70	4,752,398.95	40.00	1,900,959.58
WILKES	COUNTY INCORPORATED	1.13	201,131.49	37.81	76,047.82
WILKES	COUNTY UNINCORPORATED	7.00	1,245,947.29	37.81	471,092.67
WILKES	SCHOOL	8.13	1,447,078.78	37.81	547,140.49
WILKES	WASHINGTON	1.13	201,131.49	37.81	76,047.82
WILKINSON	ALLENTOWN	2.06	366,664.49	40.00	146,665.80
WILKINSON	COUNTY INCORPORATED	31.25	5,562,264.69	40.00	2,224,905.88
WILKINSON	COUNTY UNINCORPORATED	34.51	6,142,520.15	40.00	2,457,008.06
WILKINSON	GORDON	19.69	3,504,671.74	40.00	1,401,868.70
WILKINSON	IVEY	2.39	425,402.00	40.00	170,160.80
WILKINSON	MCINTYRE	4.34	772,487.32	40.00	308,994.93
WILKINSON	SCHOOL	65.76	11,704,784.84	40.00	4,681,913.94
WILKINSON	TOOMSBORO	2.77	493,039.14	40.00	197,215.66
WORTH	COUNTY INCORPORATED	2.73	485,919.44	34.85	169,342.92
WORTH	COUNTY UNINCORPORATED	18.56	3,303,540.25	34.85	1,151,283.78
WORTH	COUNTY WIDE INDUSTRIAL AUTH	21.29	3,789,459.69	34.85	1,320,626.70
WORTH	SCHOOL	21.29	3,789,459.69	34.85	1,320,626.70
WORTH	SYLVESTER	2.73	485,919.44	34.85	169,342.92
Totals		6,719.27	1,195,979,465.18		454,365,903.96

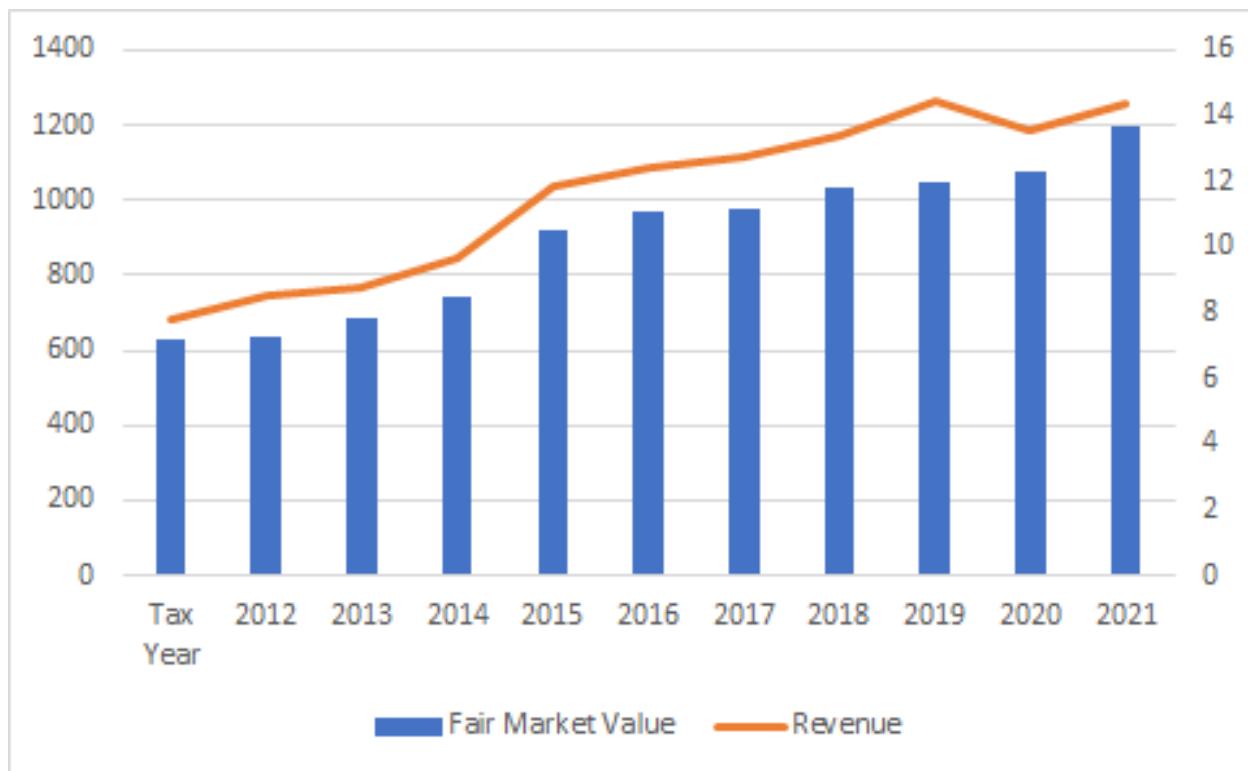
**Taxing Jurisdiction Revenue from
Railroad Equipment Cars
(Millions)**

Tax Year	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Revenue	7.82	8.56	8.74	9.67	11.81	12.45	12.75	13.39	14.42	13.56	14.40



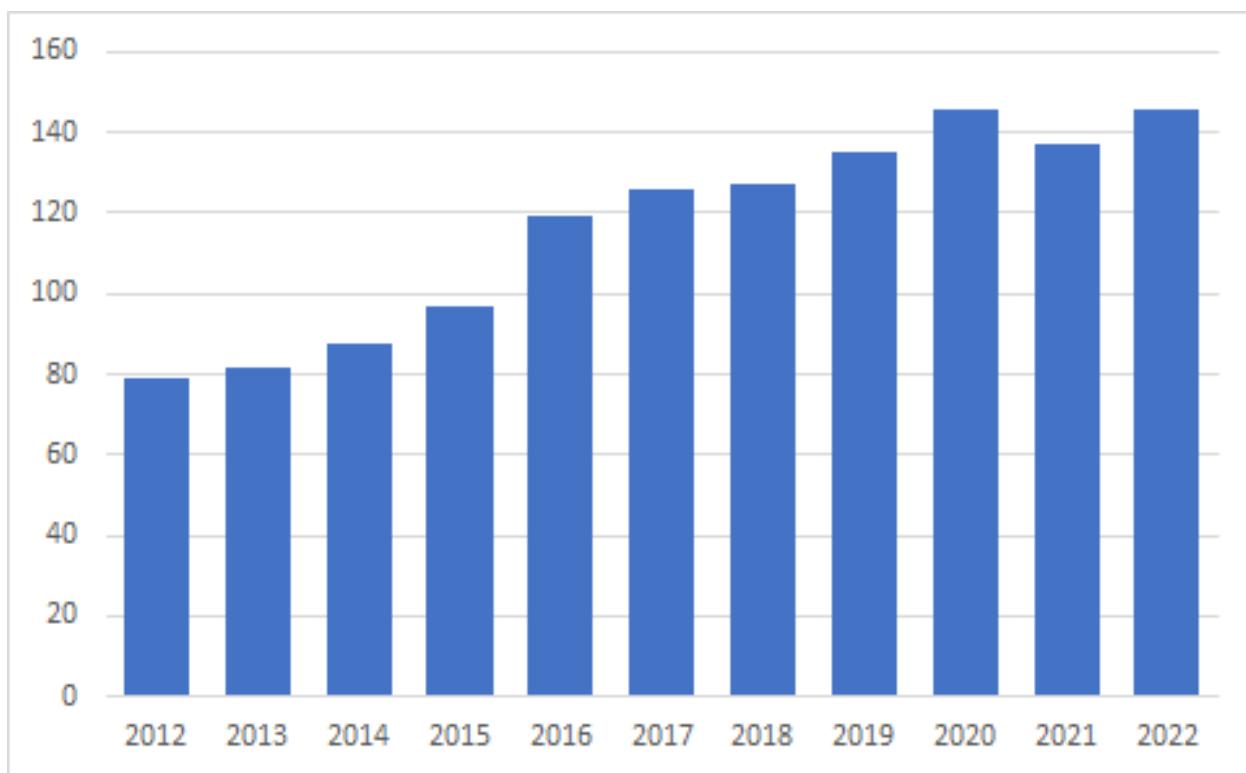
**Railroad Equipment Cars -
Georgia Fair Market Value/County Actual Revenue
(Millions)**

Tax Year	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Revenue	7.82	8.56	8.74	9.67	11.81	12.45	12.75	13.39	14.42	13.56	14.40
Fair Market Value	625.28	636.26	685.52	740.95	922.63	968.62	975.60	1,032.61	1,048.96	1,073.69	1,195.98



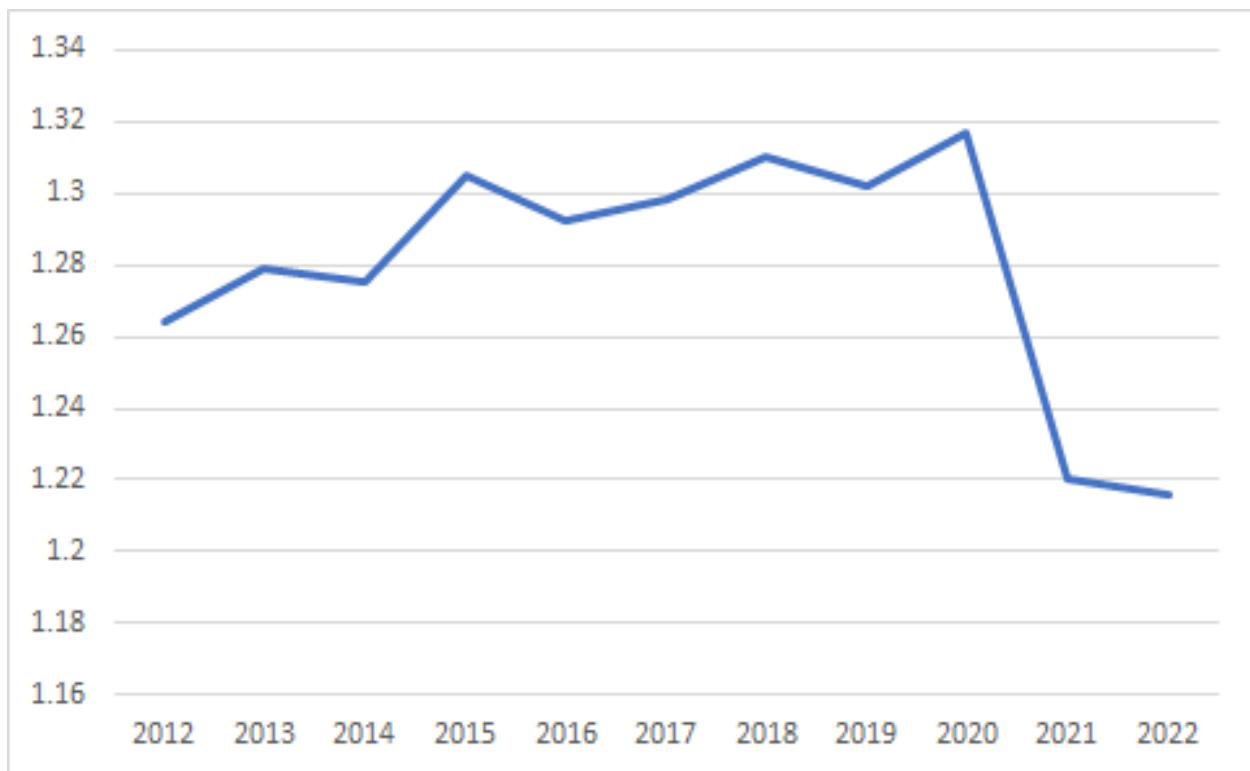
**RAILROAD EQUIPMENT CARS
STATE COLLECTION FEE
(THOUSANDS)**

Tax Year	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
State 1% Fee	78.95	81.38	87.40	96.70	119.25	125.72	127.50	135.28	145.67	137.00	145.43



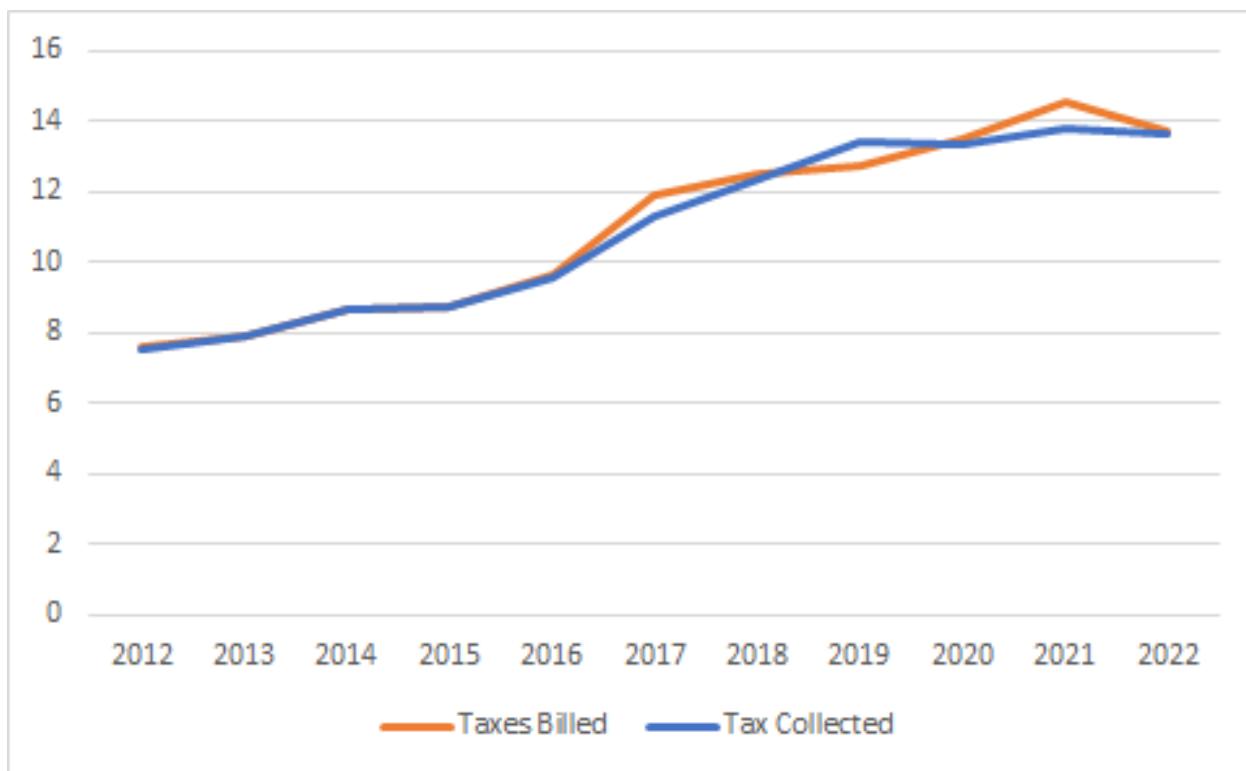
RAILROAD EQUIPMENT CARS
Effective Tax Rate

Tax Year	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Effective Tax Rate	1.264	1.279	1.275	1.305	1.292	1.298	1.310	1.302	1.317	1.272	1.216



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

Tax Year	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Tax Billed	7.62	7.89	8.65	8.74	9.67	11.92	12.50	12.75	13.53	14.57	13.70
Tax Collected	7.56	7.89	8.65	8.74	9.60	11.33	12.35	13.42	13.38	13.80	13.62



EQUALIZATION RATIOS

Railroad Equipment Car Company Assessment Ratios

Co #	County	Assessment Ratio	Co #	County	Assessment Ratio	Co #	County	Assessment Ratio
001	APPLING	37.41	054	EVANS	32.96	108	OCONEE	37.90
002	ATKINSON	35.89	055	FANNIN	30.35	109	OGLETHORPE	34.51
003	BACON	40.00	056	FAYETTE	40.00	110	PAULDING	40.00
004	BAKER	40.00	057	FLOYD	40.00	111	PEACH	36.52
005	BALDWIN	40.00	058	FORSYTH	40.00	112	PICKENS	40.00
006	BANKS	37.37	059	FRANKLIN	36.64	113	PIERCE	34.30
007	BARROW	40.00	060	FULTON	37.74	114	PIKE	35.06
008	BARTOW	36.01	061	GILMER	37.74	115	POLK	34.48
009	BEN HILL	40.00	062	GLASCOCK	40.00	116	PULASKI	34.17
010	BERRIEN	30.51	063	GLYNN	37.14	117	PUTNAM	37.36
011	BIBB	40.00	064	GORDON	36.30	118	QUITMAN	40.00
012	BLECKLEY	40.00	065	GRADY	33.80	119	RABUN	40.00
013	BRANTLEY	29.50	066	GREENE	40.00	120	RANDOLPH	40.00
014	BROOKS	40.00	067	GWINNETT	40.00	121	RICHMOND	35.24
015	BRYAN	40.00	068	HABERSHAM	36.35	122	ROCKDALE	36.51
016	BULLOCH	40.00	069	HALL	40.00	123	SCHLEY	40.00
017	BURKE	40.00	070	HANCOCK	36.00	124	SCREVEN	40.00
018	BUTTS	40.00	071	HARALSON	35.65	125	SEMINOLE	40.00
019	CALHOUN	40.00	072	HARRIS	40.00	126	SPALDING	40.00
020	CAMDEN	36.94	073	HART	36.00	127	STEPHENS	33.72
021	CANDLER	40.00	074	HEARD	40.00	128	STEWART	40.00
022	CARROLL	40.00	075	HENRY	40.00	129	SUMTER	40.00
023	CATOOSA	34.39	076	HOUSTON	36.88	130	TALBOT	40.00
024	CHARLTON	40.00	077	IRWIN	34.40	131	TALIAFERRO	40.00
025	CHATHAM	37.72	078	JACKSON	35.03	132	TATTNALL	37.21
026	CHATTAHOOCHEE	34.87	079	JASPER	40.00	133	TAYLOR	40.00
027	CHATTOOGA	40.00	080	JEFF DAVIS	40.00	134	TELFAIR	40.00
028	CHEROKEE	40.00	081	JEFFERSON	40.00	135	TERRELL	40.00
029	CLARKE	40.00	082	JENKINS	40.00	136	THOMAS	40.00
030	CLAY	40.00	083	JOHNSON	40.00	137	TIFT	34.53
031	CLAYTON	40.00	084	JONES	37.34	138	TOOMBS	36.48
032	CLINCH	31.73	085	LAMAR	36.49	139	TOWNS	37.00
033	COBB	40.00	086	LANIER	34.21	140	TREUTLEN	40.00
034	COFFEE	33.77	087	LAURENS	33.72	141	TROUP	40.00
035	COLQUITT	40.00	088	LEE	40.00	142	TURNER	33.55
036	COLUMBIA	40.00	089	LIBERTY	36.62	143	TWIGGS	35.57
037	COOK	32.85	090	LINCOLN	37.16	144	UNION	40.00
038	COWETA	35.35	091	LONG	34.30	145	UPSON	37.14
039	CRAWFORD	36.97	092	LOWNDES	35.55	146	WALKER	35.21
040	CRISP	40.00	093	LUMPKIN	34.81	147	WALTON	40.00
041	DADE	37.05	094	MACON	32.42	148	WARE	36.71

042	DAWSON	37.69	095	MADISON	33.10	149	WARREN	40.00
043	DECATUR	40.00	096	MARION	40.00	150	WASHINGTON	37.23
044	DEKALB	37.02	097	MCDUFFIE	40.00	151	WAYNE	34.61
045	DODGE	40.00	098	MCINTOSH	35.71	152	WEBSTER	40.00
046	DOOLY	33.52	099	MERIWETHER	40.00	153	WHEELER	37.48
047	DOUGHERTY	40.00	100	MILLER	33.69	154	WHITE	35.32
048	DOUGLAS	37.06	101	MITCHELL	40.00	155	WHITFIELD	34.25
049	EARLY	40.00	102	MONROE	40.00	156	WILCOX	40.00
050	ECHOLS	33.69	103	MONTGOMERY	40.00	157	WILKES	37.81
051	EFFINGHAM	40.00	104	MORGAN	37.30	158	WILKINSON	40.00
052	ELBERT	40.00	105	MURRAY	36.37	158	WILKINSON	37.27
053	EMANUEL	40.00	106	MUSCOGEE	40.00	159	WORTH	34.85
			107	NEWTON	40.00			