

**2023  
RAILROAD EQUIPMENT  
COMPANY DIGEST**

# AGENDA

NOTICE TO THE PUBLIC  
MEETING OF THE STATE BOARD OF EQUALIZATION ON  
**JULY 8<sup>th</sup>, 2024 AT 11:00 AM.**

THIS INFORMATION WILL BE POSTED AT THE OFFICES OF THE  
STATE REVENUE COMMISSIONER  
1800 CENTURY BLVD. NE, 15<sup>th</sup> 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 November 16<sup>th</sup>, 2023 State BOE Meeting
- IV. Presentation of the 2023 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. Michael Chatmon, Public Utility Supervisor to present the following:
    - Comparison of the 2023 Digest to the 2022 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 2023 Railroad Equipment Car Digest as presented
- V. Any Other Business
- VI. Adjournment

# HISTORY AND VALUATION PROCEDURES

## Railroad Equipment Ad Valorem Tax History

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

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

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

## **RAILROAD EQUIPMENT COMPANY VALUATION PROCEDURE**

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

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

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

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

## STATE OF GEORGIA

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

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

RAILROAD EQUIPMENT  
DIGEST COMPARSION

2021-2023



**COMPARISON BETWEEN RAILROAD EQUIPMENT CAR DIGESTS**

	<b>2021</b>	<b>2022</b>	<b>2023</b>
<b>TOTAL GA CAR WHEEL MILES</b>	612,196,084	660,320,138	674,516,539
<b>TOTAL CAR WHEEL MILES</b>	22,510,844,980	24,025,420,894	24,411,437,265
<b>TOTAL GA FAIR MARKET VALUE</b>	1,069,818,894	1,157,595,546	1,211,946,253
<b>TOTAL 100% FAIR MARKET VALUE</b>	42,651,714,225	44,188,903,160	44,931,758,918
<b>TOTAL ASSESSED VALUE</b>	422,647,605	454,365,904	456,103,117
<b>TOTAL NUMBER OF COMPANIES</b>	300	304	316

# COMPANY VALUATIONS

**RAILROAD EQUIPMENT CAR COMPANY**  
**Ad Valorem Tax Digest**  
**2023**

<b>Name</b>	<b>Mark</b>	<b>GA Miles</b>	<b>US Miles</b>	<b>US FMV</b>	<b>GA FMV</b>
ADM TRANSPORTATION CO	<b>WHTX</b>	7,228,270	220,181,476	221,025,322	7,255,972
ADVANSIX INC	<b>AFPX</b>	12,720	92,930	173,939	23,808
AEROPRES CORPORATION	<b>AREX</b>	20,211	1,405,107	13,810,263	198,646
AG PROCESSING INC A COOPERATIVE	<b>AGPX</b>	393,552	44,878,309	68,762,490	603,000
AGRI TRADING CORPORATION	<b>BJBX</b>	39,118	2,747,512	14,313,900	203,796
AGROTHRIVE, INC	<b>AGTX</b>	2,339	226,031	660,238	6,832
AIR LIQUIDE INDUSTRIAL US LP	<b>IAPX</b>	21,838	4,286,537	22,615,720	115,217
ALABAMA POWER COMPANY	<b>JHMX</b>	513,794	257,234,765	29,066,253	58,056
ALBEMARLE CORPORATION	<b>EBAX</b>	1,424	454,809	1,077,490	3,374
AMERICAN INDUSTRIAL TRANSPORT INC	<b>TGPX</b>	17,496,153	437,647,571	1,501,486,729	60,026,019
AMERICAN IRON & METAL CO INC	<b>AIMX</b>	16,636	20,257,672	115,561,393	94,901
AMERICAN PLANT FOOD CORPORATION	<b>APFX</b>	11,968	1,624,324	6,221,885	45,843
AMERICAN SODA LLC	<b>SMNX</b>	581,827	67,254,177	74,941,486	648,331
AMERICAS STYRENICS LLC	<b>ASOX</b>	195,063	9,646,886	10,345,371	209,187
AMG RESOURCES CORPORATION	<b>AMGX</b>	160,397	7,193,932	6,208,325	138,422
ARDENT MILLS LLC	<b>CAGX</b>	28,577	2,733,492	3,262,480	34,107
ARGOS USA LLC (FORMERLY: ARGOS CEMENT, LLC)	<b>ARUX</b>	965,501	4,209,316	8,641,364	1,982,091
ARKEMA INC	<b>TELX</b>	178,390	2,725,916	6,911,734	452,319
ARRENDADORA NACIONAL DE CARROS DE FERROCARRIL, S.A., DE C.V	<b>TOTX</b>	498,979	25,460,472	29,790,328	583,836
ATEL EQUIPMENT SERVICES	<b>LCGX</b>	1,038,794	21,768,918	29,013,373	1,384,493
ATEL LEASING CORPORATION	<b>ATGX</b>	1,016,833	9,155,900	3,713,218	412,381
ATLANTIC RAILCAR	<b>WPCX</b>	1,415	418,806	3,058,520	10,334
AUSTIN POWDER COMPANY	<b>AUSX</b>	13,483	123,810	1,792,287	195,181
BADGER STATE ETHANOL, LLC	<b>BSEX</b>	4,012	113,256	231,828	8,212
BALLAST PARTNERS, LLC	<b>BACX</b>	12,372	867,581	5,142,150	73,329
BASF CORPORATION	<b>ENGX</b>	1,129,859	14,162,174	52,963,287	4,225,414
BAYER CROPSCIENCE (MLSX)	<b>MLSX</b>	1,461	87,334	373,907	6,255
BAYPORT POLYMERS LLC	<b>FUNX</b>	353,109	6,068,446	109,533,598	6,373,510
BEASLEY FOREST PRODUCTS INC	<b>BTMX</b>	502,733	597,756	1,746,914	1,469,214
BECKER IRON & METAL, INC	<b>BKRX</b>	2,942	335,717	467,400	4,096

BIRLA CARBON USA, INC	CCX	256,363	1,370,294	15,404,034	2,881,881
BLUE CUBE OPERATIONS, LLC	OCAx	112,778	4,562,240	13,695,705	338,556
BNSF LOGISTICS	PEYX	3,277	2,637,624	404,749	503
BOUNDARY RAIL, LLC	RRSX	15,890	412,460	747,650	28,803
BP CORPORATION NORTH AMERICA INC	BPRX	902,098	4,965,062	12,340,479	2,242,131
BRASKEM AMERICA INC	HLEX	480,366	14,178,904	21,464,045	727,179
BROWNER TURNOUT CO	BTFX	113,766	11,235,552	6,895,735	69,823
BUNGE NORTH AMERICA INC	CSYX	2,082,611	83,606,241	133,969,625	3,337,151
CABOT CORPORATION	COSX	628,119	5,583,933	1,814,742	204,135
CALIFORNIA RAILCAR CORPORATION	CALX	10,164	133,486	1,492,471	113,641
CANPOTEX LEASING LIMITED	CNPX	1,088	120,321,614	90,967,561	823
CARDINAL RAILCAR, LLC	JLNX	1,160	105,309	165,800	1,826
CARGILL INCORPORATED	SAMX	4,322,589	203,550,627	368,397,795	7,823,274
CARMATH INC	JDSX	939,790	19,260,280	30,543,909	1,490,366
CAROLINA STALITE COMPANY	LWAX	52,413	404,429	390,040	50,548
CCC TRANSPORT COMPANY	WITX	78,302	2,678,942	9,631,884	281,527
CELTRAN INC	CELX	355,504	6,843,429	5,614,376	291,657
CEMEX INC	SDWX	264,127	24,197,993	7,098,000	77,476
CENEX HARVEST STATES COOPERATIVE	CHSX	67,469	21,673,339	30,490,882	94,918
CENTURY ALUMINUM OF SC, INC	ALUX	327	56,173	59,435	346
CHEVRON ORONITE COMPANY	COCX	28,805	4,125,866	8,592,259	59,987
CHEVRON PHILLIPS CHEMICAL CO LP	PSPX	3,296,808	61,827,956	284,326,435	15,160,936
CHEVRON USA INC	CPDX	842,808	15,632,564	82,274,810	4,435,732
CHICAGO FREIGHT CAR LEASING CO	MBCX	3,083,723	158,955,561	312,331,496	6,059,202
CHICKASHA OF GEORGIA, LLC	GINX	178,081	952,746	87,500	16,355
CHIMICO RAIL LOGISTICS, LLC	CIMX	140,317	5,489,189	10,333,738	264,155
CITGO PETROLEUM CORPORATION	CSoX	9,013	747,600	37,102	447
CITY OF GAINESVILLE / GAINESVILLE REGIONAL UTILITIES	GNFX	151,946	341,171	1,292,742	575,743
CNLX CANADA INC	„	429	3,221,410	395,185	53
COFFEYVILLE RESOURCES NITROGEN FERTILIZERS LLC	CRNX	2,410	7,312,974	7,320,694	2,413
COMBINED METAL INDUSTRIES, INC.	CMBX	44,739	3,153,680	9,718,966	137,876
COMPASS CAPITAL CORPORATION & SUBSIDIARIES	CRWX	1,006	299,263	563,045	1,893
COMPASS MINERALS AMERICA INC	NASX	18,722	8,302,712	24,684,160	55,661
CONCRETE SUPPLY CO LLC	CSCX	141,086	472,523	2,316,500	691,661
CONRAD YELVINGTON DISTRIBUTORS, INC	CYXX	2,145,973	9,351,474	3,152,613	723,461

CONSERVIT INC	CVTX	78,302	1,079,666	1,734,525	125,795
CONSOLIDATED GRAIN & BARGE, INC.	CGRX	411,571	4,803,216	16,393,469	1,404,700
CORTEVA AGRISCIENCE LLC	TEVX	3	3,163,801	10,067,834	10
COVIA RAIL LLC	WWUX	57,476	10,755,122	8,115,883	43,372
CREATIVE RAILCAR MARKETING SERVICES II LLC	CLBX	351,804	26,808,040	67,345	884
CRYO-TRANS INC	LINX	2,098,257	92,739,546	359,462,609	8,132,938
CRYSTAL CAR LINE, INC.	PENX	404,573	11,144,037	19,420,826	705,053
CWR TRANSPORTATION	CWRX	29,382	1,021,357	3,676,523	105,765
D H GRIFFIN WRECKING CO INC	DHGX	8,467	54,660	79,800	12,361
DAK AMERICAS LLC	DAKX	1,947,542	13,812,341	70,239,788	9,903,820
DANA CONTAINER INC	DNHX	68,169	1,191,067	7,351,408	420,747
DEFEO MATERIALS LLC	DEFX	18,592	292,201	159,792	10,167
DELTA TANK LINE CO	DTLX	31,769	3,145,386	3,453,313	34,879
DJM SALES, LLC	HMSX	34,543	193,168	331,905	59,352
DOW CHEMICAL COMPANY	UCFX	4,834,192	130,638,378	534,309,534	19,771,792
DTE ELECTRIC COMPANY	DETX	312	106,782,707	18,713,815	55
DUKE ENERGY CAROLINAS, LLC	DKPX	15,489	16,169,450	31,067,354	29,760
DUKE ENERGY FLORIDA, LLC	PEFX	591,738	1,962,208	3,690,090	1,112,811
DUKE ENERGY PROGRESS, LLC	ROKX	48	29,663,858	17,321,744	28
DUPONT SPECIALTY PRODUCTS USA LLC	DUPX	164,304	1,756,094	14,602,149	1,366,209
E D & F MAN LIQUID PRODUCTS LLC	EDFX	266,764	2,659,512	12,278,528	1,231,605
EASTMAN CHEMICAL COMPANY	KDCX	733,397	20,313,821	48,197,471	1,740,090
ECDC ENVIRONMENTAL, L.C.	WSGX	8,863	14,351,744	14,777,717	9,126
EDMAN CORPORATION	SSTX	7,954	1,589,615	687,268	3,439
ELEMENTIS CHROMIUM, INC.	ACRX	198,535	975,941	1,420,418	288,955
ELI LILLY AND COMPANY	ELCX	24	394,788	313,718	19
ELK POINT TRANSPORTATION CO, LLC	EPTX	6,143	183,788	261,965	8,756
EM RESOURCES LLC	VFLX	45,357	4,537,546	21,403,787	213,951
EMPIRE RAILCAR CORPORATION	ROLX	2,328	39,560	195,980	11,533
ENKAY LEASING CORPORATION US LIMITED	NKLX	30,293	55,778,320	162,643,038	88,331
ENRAIL PARTNERS, LLC	JPJX	1,811	614,631	2,520,000	7,425
ENTERPRISE PRODUCTS OPERATING LLC	EPCX	31,166	1,021,602	1,530,273	46,684
EPIC	EPIX	113,008	3,940,755	4,722,105	135,415
EQUISTAR CHEMICALS LP	OPIX	2,465,638	87,183,479	418,051,982	11,822,938
ERCO WORLDWIDE (USA) INC.	ECMX	4,006	1,533,843	13,461,461	35,158

ESSEX HYBRID SEED COMPANY	<b>POGX</b>	184,763	3,888,499	2,038,731	96,871
ETHANOL PRODUCTS LLC	<b>ETPX</b>	44,835	3,422,892	74,661,386	977,958
EVEREST RAILCAR SERVICES INC	<b>KOPX</b>	295,617	8,799,084	16,568,779	556,650
EVONIK CORPORATION	<b>PXCX</b>	92,017	3,465,039	8,849,387	235,003
EXCEL RAILCAR CORP	<b>ERCX</b>	30,238	1,152,807	2,940,935	77,140
EXXON MOBIL CORPORATION	<b>XOMX</b>	5,409,046	172,969,456	637,834,580	19,946,161
FACTOR GAS LIQUIDS, INC	<b>FGLX</b>	4,310	643,638	2,905,885	19,459
FEDERAL WHITE CEMENT RAIL INC.	<b>FWCX</b>	193,069	2,767,028	11,022,723	769,109
FERROUS PROCESSING & TRADING COMPANY	<b>ZVBX</b>	39,697	6,071,554	31,549,003	206,274
FORMOSA TRANSRAIL CORPORATION	<b>FPAX</b>	3,102,505	67,051,845	244,398,281	11,308,367
FTAI RAILCAR HOLDINGS LLC	<b>JRTX</b>	2,505	5,125,979	25,182,022	12,306
GATX CORPORATION - GACX / GATX	<b>TRIX</b>	33,610,487	1,376,240,251	2,146,000,000	52,409,530
GATX CORPORATION -CIRR MARKS	<b>CIRR</b>	485,191	882,405	553,301	304,233
GATX DE MEXICO (GARX/ENDX)	<b>ENDX</b>	8,923	2,019,739	80,370	355
GATX RAIL CANADA COPORATION (CGLX/CGTX)	<b>CGTX</b>	978,540	57,460,192	54,967,623	936,092
GATX RAIL HOLDINGS INC (ALLX/ALLX)	<b>ALLX</b>	120,138	3,550,229	3,136,880	106,150
GAVILON HOLDINGS LLC	<b>WWLX</b>	70,111	663,608	807,840	85,349
GC RAIL PARTNERS, LP	<b>RPAX</b>	15,784	2,395,964	5,460,000	35,969
GENESIS ALKALI WYOMING, LP (FORMERLY FMC/TRONOX )	<b>TNOX</b>	220,595	54,561,474	47,923,280	193,756
GEORGIA POWER COMPANY	<b>SLIX</b>	21,978,653	188,849,441	124,968,539	14,544,074
GERDAU AMERISTEEL US INC	<b>GAXX</b>	177,123	1,713,097	6,208,573	641,926
GLNX CORPORATION	<b>SJFX</b>	380,937	9,168,977	15,246,729	633,445
GLOBAL FIBER SUPPLY OF INTERNATIONAL PAPER	<b>UCSX</b>	783,448	3,236,845	4,269,159	1,033,310
GREENBRIER MGMT SVC, LLC	<b>PCIX</b>	10,144,080	532,842,230	2,385,944,401	45,422,847
GREENTREE LEASING INC	<b>GTRX</b>	21,742	249,832	1,098,825	95,627
GRIMMEL INDUSTRIES	<b>GDJX</b>	42,683	347,138	56,840	6,989
GRLX LLC	<b>GRLX</b>	7,397	86,787	10,164	866
GUARDIAN LEASING INC	<b>CLAX</b>	39,439	280,607	18,540	2,606
GWI LEASING CORP	<b>GWIX</b>	822	560,406	569,444	835
H.J. BAKER LOGISTICS, LLC (FKA SULCOM INC)	<b>SUJX</b>	1,223,298	11,305,187	15,761,578	1,705,510
HALLIBURTON ENERGY SERVICES INC	<b>HWCX</b>	68,847	42,529,618	189,632,421	306,977
HAMPTON CAPITAL, LLC	<b>BOKX</b>	107,929	586,578	753,480	138,639
HEARTLAND RAIL, LLC	<b>HRTX</b>	80,897	11,612,567	25,983,872	181,012
HERZOG RAILROAD SERVICES INC	<b>HZGX</b>	3,332,373	30,816,294	32,569,501	3,521,959
HEXION, INC	<b>RSLX</b>	6,117	98,314	164,081	10,209

HOLCIM US INC	<b>TCOX</b>	2,462,202	39,752,667	137,076,723	8,490,263
HOMESTEAD RAIL GROUP, LLC	<b>REDX</b>	15,979	104,627	209,350	31,973
HONEYWELL INTERNATIONAL INC	<b>ACTX</b>	3,678	665,056	2,615,842	14,467
HUNTSMAN PETROCHEMICAL LLC	<b>HMAX</b>	6,770	120,747	303,129	16,996
IMERYS OILFIELD SOLUTIONS	<b>IOMX</b>	183,011	253,360	1,556,534	1,124,340
IMPERIAL OIL LIMITED	<b>ICRX</b>	77,302	15,315,622	109,156,458	550,942
INCOBRASA INDUSTRIES LTD	<b>BRIX</b>	3,596	8,770,711	37,097,751	15,210
INDORAMA VENTURES XYLENES & PTA LLC	<b>IVLX</b>	88,360	692,634	585,973	74,753
INEOS ABS (USA), LLC	<b>LUPX</b>	8,674	1,289,450	1,927,035	12,963
INEOS OLIGOMERS USA LLC	<b>OGLX</b>	335	12,311,332	73,071,153	1,988
INEOS PIGMENTS USA INC	<b>MQPX</b>	23,290	998,502	1,562,218	36,439
INEOS STYROLUTION AMERICA, LLC	<b>INEx</b>	195,813	5,645,830	22,520,138	781,061
INEOS USA LLC	<b>ISFX</b>	1,736,937	58,813,926	271,500,777	8,018,165
INFINEUM USA LP	<b>INFX</b>	41,882	1,999,632	5,715,209	119,704
INFINITY TRANSPORTATION 2020-1, LLC	<b>VTGX</b>	15,387,957	298,321,508	628,221,183	32,404,772
INNOFOS INC	<b>IPBX</b>	122,383	4,809,980	19,080,608	485,479
INSPIRATION HOLDINGS , INC	<b>RTRX</b>	5,257	655,900	3,106,599	24,899
INVESTORS BANK	<b>IBXX</b>	3,660	756,055	10,099,457	48,891
IOWA FERTILIZER COMPANY	<b>OCFX</b>	7,270	5,181,553	26,566,077	37,274
J & J RAILCAR LEASING, LLC	<b>KFTX</b>	182,584	3,460,926	16,312,359	860,572
J M HUBER CORPORATION	<b>JMHX</b>	8,317	132,423	156,681	9,841
J R SIMPLOT COMPANY	<b>JRSX</b>	548,254	17,414,698	83,237,831	2,620,515
JAIX LEASING COMPANY	<b>JAIX</b>	4,013	19,097,600	57,513,601	12,085
JBS USA FOOD COMPANY	<b>JBSX</b>	16,802	913,792	678,624	12,478
K+S LEGACY CANADA	<b>KSPX</b>	33,788	47,247,513	33,359,500	23,856
KAMIN LLC	<b>KMNX</b>	3,086	17,581	486,329	85,366
KBX RAIL	<b>SWIX</b>	10,031,061	100,015,879	265,227,324	26,600,891
KEMIRA WATER SOLUTIONS INC	<b>EAGX</b>	14,755	1,074,746	3,535,153	48,533
KEYWELL METALS LLC	<b>KEYX</b>	472	116,966	304,694	1,230
KRATON CHEMICAL, LLC	<b>AZXX</b>	1,381,744	4,078,121	8,686,440	2,943,129
KRATON POLYMERS US LLC	<b>KPPX</b>	236	2,175	148,830	16,149
KURARAY AMERICA INC	<b>KURX</b>	82,666	665,347	1,460,040	181,403
KYKENKEE, INC	<b>KYKX</b>	6,412	98,609	8,700	566
L B FOSTER COMPANY	<b>LBFX</b>	35,604	652,667	5,361,265	292,465
LANXESS CORPORATION	<b>ANXX</b>	14,799	78,124	711,000	134,684

LEHIGH CEMENT COMPANY LLC	LEHX	569,460	4,476,391	21,231,782	2,700,982
LHOIST NORTH AMERICA OF MISSOURI, INC	LIMX	13,981	93,900	31,256	4,654
LINDE INC	UCOX	33,067	2,882,584	23,571,519	270,396
LION OIL TRADING & TRANSPORTATION, LLC	DKLX	1,872	498,400	14,935,896	56,100
LONE STAR INDUSTRIES INC	OKCX	98,553	9,752,864	10,352,000	104,607
LORAM MAINTENANCE OF WAY INC	LMIX	279,657	6,012,504	349,826,975	16,271,351
LOUISIANA INTEGRATED POLYETHYLENE JV, LLC	SNHX	156,891	11,638,277	137,033,844	1,847,299
LSB INDUSTRIES INC	EDCX	418	36,290	415,175	4,782
MARTIN MARIETTA MATERIALS, INC	MWAX	2,529,610	78,235,785	201,044,470	6,500,403
MARTIN SULFER (DIVISION OF MARTIN OPERATING PARTNERSHIP)	MGSX	285	99,510	19,902	57
MASCOUTIN HEIGHTS LEASING CO., LLC	MHLX	7,215	4,127,270	22,044,378	38,536
MATHESON TRI GAS INC	MTGX	7,687	253,412	7,853,878	238,240
METALICO TRANSPORT INC.	MEAX	56	993,525	1,073,256	60
MEXICHEM FLUOR S.A. DE C.V.	QFFX	3,805	1,037,516	8,861,563	32,499
MEXICO CARBON MANUFACTURING	MXCX	29,693	390,332	2,780,245	211,496
MHF SERVICES	MHFX	3,217	3,395,263	8,264,499	7,831
MIDWEST ETHANOL TRANSPORT, LLC	MWTX	140,699	8,779,161	4,660,142	74,686
MIDWEST RAILCAR CORPORATION	MWCX	8,471,887	227,598,229	522,368,853	19,444,131
MISSISSIPPI POWER COMPANY	DEGX	15,368	15,566,662	789,264	779
MITSUI RAIL CAPITAL, LLC	MTZX	1,377,677	102,877,572	303,142,190	4,059,505
MLTM, LP (FKA ELTM LP)	MDPX	78	3,659	10,000	213
MOBIL GRAIN LTD	MGLX	5,492	10,566,605	12,749,548	6,627
MODERN DISPERSIONS INC	MDIX	173,102	642,720	1,250,041	336,670
MOSAIC GLOBAL SALES LLC	PMIX	1,446,688	57,648,487	68,416,632	1,716,914
MRXX CORPORATION	RRRX	346,569	2,740,309	1,053,212	133,201
MUL RAILCARS, INC	PNWX	3,547,904	120,928,479	676,516,447	19,848,223
MWN MARKETING LLC	MWNX	141,723	2,288,385	1,060,962	65,707
N.G. TRANSPORTATION FINANCING, LTD	CJRX	41,241	926,669	1,422,571	63,311
NASHTEX LEASING INC	NTLX	40,680	1,084,336	1,356,914	50,906
NATIONAL GYPSUM SERVICES COMPANY	NGSX	171,310	2,786,188	10,404,926	639,751
NATIONAL SALVAGE AND SERVICE CORP	NSSX	192,296	3,673,126	2,297,833	120,296
NATIONAL STEEL CAR LIMITED	NSCX	5,533	308,391	1,107,795	19,876
NGL CRUDE TRANSPORTATION, LLC	HSRX	96,597	4,417,079	34,027,290	744,142
NORTH STAR REFINING, LLC	NSXX	36,042	1,521,699	4,908,085	116,250
NORTHERN METALS, LLC	EMRX	2,915	7,360,222	10,782,568	4,270



NOVA CHEMICALS INC	NCLX	1,888,103	73,242,034	327,132,846	8,433,142
NSC MINERALS LTD	NMIX	1,628	3,246,330	6,421,502	3,220
NUCOR LOGISTICS LLC	UFTX	5,703,600	83,483,830	154,072,151	10,526,181
OCCIDENTAL CHEMICAL CORPORATION	UCLX	2,485,729	76,024,248	197,264,056	6,449,850
OIL-DRI CORPORATION OF AMERICA	ODTX	16,776	199,250	175,200	14,751
OLIN CHLOR ALKALI LOGISTICS INC	SBLX	1,394,291	25,534,420	165,393,157	9,031,190
OMNISOURCE CORPORATION	SIMX	399,975	9,697,942	51,646,758	2,130,082
OQ CHEMICALS	OXAX	6,576	877,857	1,065,762	7,984
ORION ENGINEERED CARBONS LLC	ECQX	479,694	3,715,039	5,371,033	693,520
ORLANDO UTILITIES COMMISSION	OUCX	5,748,621	17,120,234	3,698,431	1,241,857
OXBOW CALCINING INTERNATIONAL LLC	GLCX	94,960	1,728,855	996,800	54,751
PBF HOLDING COMPANY LLC	DPRX	461,818	28,846,752	129,546,698	2,073,960
PCS PHOSPHATE COMPANY INC	WAGX	1,786,274	22,211,582	34,952,114	2,810,878
PCS SALES USA INC	POTX	945,032	100,565,166	174,991,463	1,644,432
PEORIA RIVER TERMINAL LLC	PRTX	236	2,436,955	2,856,278	277
PHILLIPS 66 COMPANY	PPRX	77,017	59,470,098	233,959,455	302,990
PINNACLE POLYMERS LLC	PINX	514,299	8,189,648	16,141,391	1,013,658
PNC EQUIPMENT FINANCE LLC	HKRX	2,941,685	62,077,192	148,983,136	7,059,943
POLYONE CORPORATION	TGCX	16,194	2,279,747	2,756,084	19,578
PPG INDUSTRIES INC	PPGX	249,298	3,411,359	4,565,641	333,652
PRIMARY PRODUCTS INGREDIENTS AMERICAS LLC	TLEX	2,841,662	62,673,602	69,305,073	3,142,337
PROCOR LIMITED C/O UNION TANK CAR CO.	UNPX	3,692,902	573,935,804	1,369,519,594	8,811,964
PROGRESS RAIL SERVICES CORPORATION	WOKX	11,156,195	156,218,812	184,931,811	13,206,702
PROGRESSIVE FUELS LIMITED	PFLX	2,824	419,773	1,180,824	7,944
PROLEC-GE WAUKESHA INC	GZSX	710	15,541	1,101,360	50,316
PROLERIZED NEW ENGLAND	SSEX	319,813	1,157,241	331,567	91,631
PROTRADE TRANSPORTATION SERVICE LTD	DREX	345,236	2,141,093	1,542,880	248,778
PV RAIL SERVICES LLC	EQCX	3,981	350,847	4,440,270	50,383
PVS CHEMICALS, INC	PVSX	220,661	2,678,223	9,485,280	781,500
PYCO INDUSTRIES INC.	CASX	1,340	2,974,008	11,363,807	5,120
RAIL CONNECTION LLC	WCCX	33,467	4,382,337	13,159,474	100,496
RAILCAR LEASING SPECIALIST INC	AMIX	37,149	210,028	433,125	76,610
RALCO LLC	WREX	83,758	1,297,532	1,934,135	124,852
RAVAGO AMERICAS, LLC	RIDX	44,292	1,625,480	5,541,468	150,997
REAGENT CHEMICAL & RESEARCH	RCRX	603,928	18,710,217	44,742,478	1,444,197

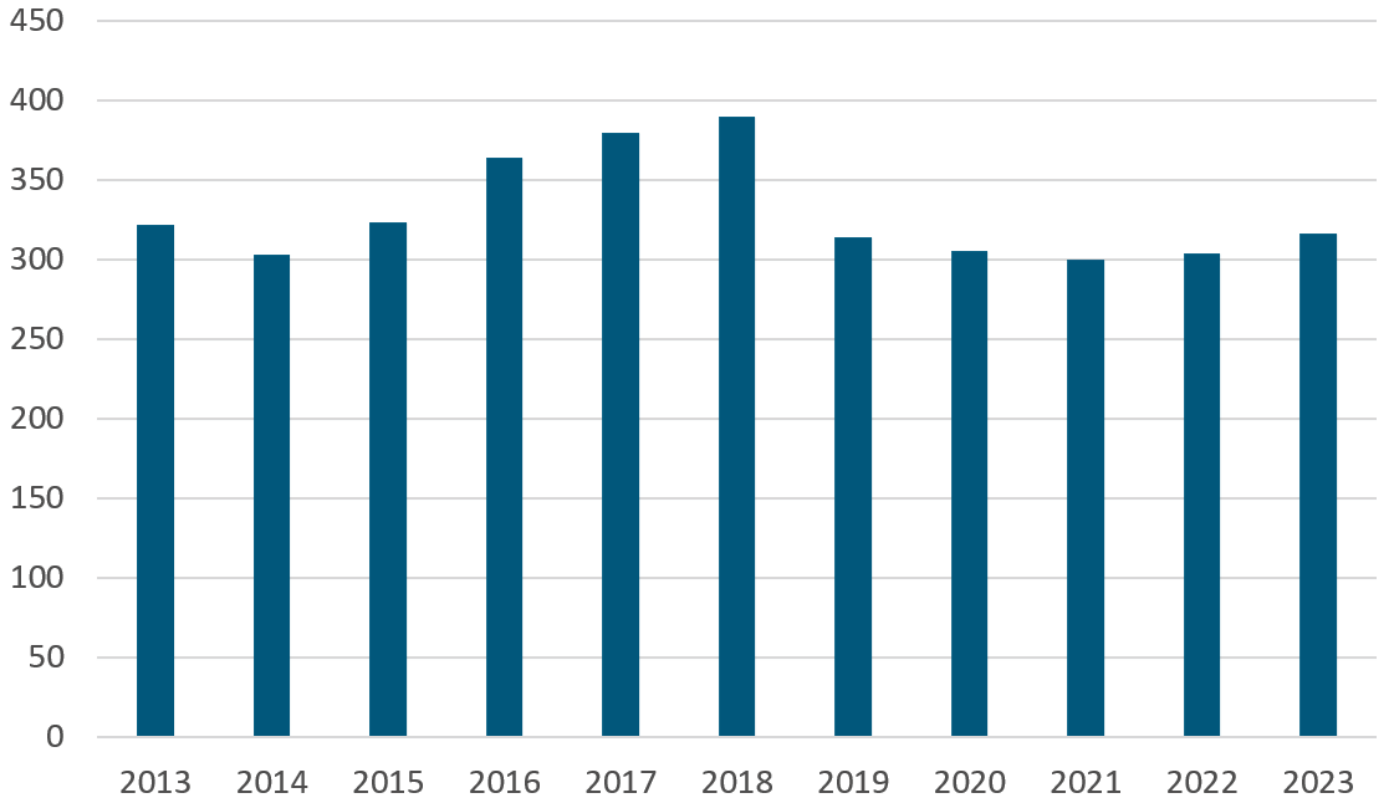
REDSTREAK LLC	QUAX	26,553	460,415	1,961,364	113,116
REG MARKETING & LOGISTICS GROUP LLC	REBX	350	291,389	953,342	1,145
REICHHOLD LLC 2	RCHX	6,837	36,235	469,124	88,517
RESIDUAL BASED FINANCE CORPORATION	TFOX	2,571,559	109,216,881	108,879,603	2,563,618
RIO TINTO ALCAN INC	RTAX	1,799	2,947,198	10,373,353	6,332
RIVERSIDE RAIL, LLC C/O GREENBRIER MGMT SVC, LLC	RVRX	222,563	8,452,282	58,614,080	1,543,409
ROANOKE CEMENT COMPANY LLC	RCCX	426	1,435,643	2,664,900	791
ROCKY MOUNTAIN RECYCLING, INC	ROXX	170	932,213	853,088	156
ROLLNG STEEL LLC	RKOX	33,648	309,913	313,500	34,037
RUNYON INDUSTRIES INC	RUNX	74	435,322	668,249	114
S M BROOKS FREIGHT	TJRX	10,224	546,128	787,657	14,746
SA RECYCLING LLC	SFRX	759,206	3,843,878	25,980,318	5,131,384
SAFETY-KLEEN SYSTEMS, INC	SKSX	227,024	7,150,769	38,171,176	1,211,866
SASOL CHEMICALS (USA) LLC	SNAX	495	2,877,980	3,873,965	666
SAVAGE-TOLK ENERGY SERVICES	TLKX	558	28,925,195	5,257,977	101
SBBR, LLC	SBBX	30,991	1,201,502	4,687,608	120,910
SCHNITZER STEEL SOUTHEAST	ORTX	43,691	203,275	1,669,018	358,731
SCHULUMBERGER TECHNOLOGY CORP	MISX	102,482	35,780,217	165,965,562	475,360
SEARLES VALLEY MINERALS INC	DGHX	2,166	22,829,725	58,716,343	5,571
SEMINOLE ELECTRIC COOPERATIVE INCORPORATED	SEMX	6,671,483	13,539,076	4,857,569	2,393,604
SEPARATION TECHNOLOGIES LLC	STFX	259	373,270	1,041,423	723
SGA LEASING	SGAX	3,612	934,702	320,407	1,238
SHELBURNE LIMESTONE CORP	NKEX	366	531,223	17,531,169	12,079
SHELL USA INC	SPMX	280,472	15,849,550	260,981,019	4,618,293
SHINTECH INC	SPPX	921,869	39,857,935	43,910,121	1,015,591
SI GROUP, INC	SVCX	6,962	44,697	280,724	43,726
SIEMENS ENERGY INC	KWUX	2,689	19,349	3,726,569	517,893
SIOXSLAND ETHANOL LLC	SIOX	130,600	9,895,584	13,576,415	179,179
SISECAM WYOMING LLC	CICX	11,011	1,046,402	445,200	4,685
SMBC RAIL SERVICES LLC	TCBX	18,237,402	589,108,684	1,742,010,093	53,928,484
SMITH RAILROAD CO., INC	SRXX	269,445	2,413,688	274,469	30,640
SOLVAY FLOURIDES LLC	SFLX	1,304	810,552	6,670,701	10,732
SOUTH CAROLINA PUBLIC SERVICE AUTHORITY	SCWX	10,442,694	77,049,375	37,667,904	5,105,225
SOUTH DAKOTA SOYBEAN PROCESSORS LLC	SDPX	50,369	7,186,855	18,495,104	129,623
SOUTHERN RAIL ASSOCIATES	SRAX	138,873	2,967,882	2,934,285	137,301

SOUTHWEST RAIL INDUSTRIES INC	TACX	804,157	31,164,580	96,413,408	2,487,809
STANDRIDGE COLOR CORPORATION	SCBX	212,413	1,062,753	1,307,000	261,231
STELLA-JONES CORPORATION	SJTX	1,952	310,216	29,631	186
STONEBRIAR COMMERCIAL FINANCE LLC	SCFX	214,716	19,066,632	91,685,115	1,032,498
STRICKLAND TRADING, INC	STKX	970,090	3,722,617	5,559,787	1,448,845
STRUCTURAL METALS INC. DBA CMC STEEL TX	SMIX	1,448,027	21,409,845	46,393,540	3,137,767
SWBP LLC	SWBX	71,412	1,094,287	3,456,357	225,558
TAMINCO CORPORATION	TAMX	7,385	607,031	1,365,125	16,608
TEALINC, LLC	JOBX	158,806	2,558,439	2,623,002	162,814
THE BOEING COMPANY	TBCX	11,015	1,584,850	1,695,554	11,784
THE CHEMOURS COMPANY FC, LLC	CMRX	152,284	5,615,125	17,069,993	462,944
THE CIT GROUP/EQUIPMENT FINANCING, LLC	WSSX	24,047,012	1,810,042,930	3,954,270,218	52,533,772
THE INSTAR GROUP, LLC	IHRX	1,431,400	48,988,539	307,696,185	8,990,599
THE PROCTER & GAMBLE MANUFACTURING COMPANY	PGTX	90,267	7,767,979	9,876,456	114,768
THIELE KAOLIN COMPANY	ICKX	565,301	2,871,974	7,364,720	1,449,624
TITAN FLORIDA, LLC	TITX	878	1,959,353	3,009,175	1,348
TMS INTERNATIONAL, LLC	TCTX	5,560	1,011,457	1,484,344	8,159
TOKAI CARBON CB LTD (FORMERLY: SID RICHARDSON CARBON CO)	TCHX	304,769	5,884,998	21,501,969	1,113,532
TRANSTAR, LLC	NSAX	468	1,383,309	392,568	133
TRINITY CHEMICAL LEASING L.L.C.	TICX	1,859,642	55,260,621	191,876,965	6,457,084
TRINITY INDUSTRIES LEASING COMPANY	TISX	47,682,385	2,234,634,290	6,017,598,855	128,402,874
TRINITY RAIL MANAGEMENT INC	MCHX	6,438,271	16,804,740	3,499,483	1,340,730
TRINSEO, LLC	STYX	79,200	4,234,001	5,875,625	109,908
TROPICANA TRANSPORTATION CORPORATION	TPIX	1,889,714	13,701,061	14,858,347	2,049,332
TTX COMPANY	ZTTX	220,606,125	7,946,453,341	5,800,000,000	161,017,182
TYSON FOODS, INC	PBFX	309	8,214,853	14,504,381	546
UNION TANK CAR COMPANY	VIPX	31,996,080	1,334,227,678	2,755,331,495	66,075,535
USA WASTE SERVICE	USWX	210	22,844,415	3,053,803	28
VALERO TERMINALING & DISTRIBUTION COMPANY	VMSX	4,481,920	100,229,397	356,328,169	15,933,792
VIP TANK CAR SERVICE	DACX	4,053	34,661	61,482	7,189
VOESTALPINE RAILWAY SYSTEMS NORTRAK LLC	NTKX	289	10,125	17,804	508
VULCAN MATERIALS COMPANY	VULX	4,552,598	33,372,585	130,842,476	17,849,178
WACKER CHEMICAL CORPORATION	WPHX	38,666	981,647	6,005,852	236,564
WALTER HAFFNER COMPANY	WCHX	548,876	9,737,264	21,412,267	1,206,980
WEBB ASSET MANAGEMENT	wamx	501	3,046,884	612,729	101

WELLS FARGO RAIL CORPORATION	<b>XTRX</b>	30,672,655	1,619,684,399	2,668,825,404	50,540,686
WESTLAKE CHEMICAL CORPORATION	<b>WLPX</b>	1,901,996	38,920,019	220,348,853	10,768,305
WESTLAKE CHLOR-VINYLS CORPORATION	<b>NAPX</b>	650,630	13,629,072	34,092,712	1,627,531
WESTROCK COMPANY FKA ROME-MILAN HOL	<b>WVCX</b>	485,364	3,455,919	3,910,749	549,242
WHITE FLYER TARGETS, LLC	<b>WFTX</b>	123	4,185	186,825	5,491
ZEKELMAN FREIGHT, LLC	<b>ZEKX</b>	7,040	2,390,674	1,115,574	3,285
Totals		674,516,539	24,411,437,265	44,931,758,918	1,211,946,253

**RAILROAD EQUIPMENT CARS  
NUMBER OF COMPANIES**

<b>Tax Year</b>	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Number of Companies</b>	322	303	323	364	380	390	314	305	300	304	316



**ASSESSED VALUE TOTALS BY  
TAXING DISTRICT**

**RAILROAD EQUIPMENT CAR COMPANY**  
**Assessed Values By Taxing District**  
**2023**

Name	District	Tmiles	100% FMV	ER	Assessed Value
APPLING	BAXLEY	2.73	504,368.70	40.00	201,747.48
APPLING	COUNTY FIRE DIST	30.75	5,681,076.00	40.00	2,272,430.40
APPLING	COUNTY INCORPORATED	2.73	504,368.70	40.00	201,747.48
APPLING	COUNTY UNINCORPORATED	28.02	5,176,707.30	40.00	2,070,682.92
APPLING	SCHOOL	30.75	5,681,076.00	40.00	2,272,430.40
ATKINSON	COUNTY INCORPORATED	1.00	184,750.44	29.86	55,166.48
ATKINSON	COUNTY UNINCORPORATED	8.00	1,478,003.51	29.86	441,331.85
ATKINSON	PEARSON	1.00	184,750.44	29.86	55,166.48
ATKINSON	SCHOOL	9.00	1,662,753.95	29.86	496,498.33
BACON	COUNTY INCORPORATED	0.00	0.00	40.00	0.00
BACON	COUNTY UNINCORPORATED	6.43	1,187,945.32	40.00	475,178.13
BACON	SCHOOL	6.43	1,187,945.32	40.00	475,178.13
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	955,159.77	36.69	350,448.12
BALDWIN	COUNTY UNINCORPORATED	27.85	5,145,299.73	36.69	1,887,810.47
BALDWIN	MILLEDGEVILLE	5.17	955,159.77	36.69	350,448.12
BALDWIN	SCHOOL	33.02	6,100,459.50	36.69	2,238,258.59
BANKS	ALTO - BANKS	1.21	223,548.03	35.04	78,331.23
BANKS	COUNTY INCORPORATED	4.44	820,291.95	35.04	287,430.30
BANKS	COUNTY UNINCORPORATED	7.11	1,313,575.62	35.04	460,276.90
BANKS	GILLSVILLE	0.78	144,105.34	35.04	50,494.51
BANKS	LULA	1.75	323,313.27	35.04	113,288.97
BANKS	MAYSVILLE - BANKS	0.70	129,325.31	35.04	45,315.59
BANKS	SCHOOL	11.55	2,133,867.57	35.04	747,707.20
BARROW	AUBURN - BARROW	1.77	327,008.28	40.00	130,803.31
BARROW	CARL	2.07	382,433.41	40.00	152,973.36
BARROW	COUNTY FIRE DIST	18.81	3,475,155.76	40.00	1,390,062.30
BARROW	COUNTY INCORPORATED	7.75	1,431,815.90	40.00	572,726.36
BARROW	COUNTY UNINCORPORATED	12.97	2,396,213.20	40.00	958,485.28
BARROW	SCHOOL	20.72	3,828,029.10	40.00	1,531,211.64
BARROW	STATHAM	2.00	369,500.88	40.00	147,800.35
BARROW	WINDER	1.91	352,873.34	40.00	141,149.34
BARTOW	ADAIRSVILLE	1.08	199,530.47	34.25	68,339.19
BARTOW	CARTERSVILLE	17.48	3,229,437.68	34.25	1,106,082.41
BARTOW	COUNTY INCORPORATED	24.22	4,474,655.64	34.25	1,532,569.56
BARTOW	COUNTY UNINCORPORATED	57.34	10,593,590.18	34.25	3,628,304.64
BARTOW	EMERSON	2.11	389,823.43	34.25	133,514.52
BARTOW	IND SCHOOL CARTERSVILLE	17.48	3,229,437.68	34.25	1,106,082.41
BARTOW	KINGSTON	1.77	327,008.28	34.25	112,000.34
BARTOW	SCHOOL	64.08	11,838,808.14	34.25	4,054,791.79
BARTOW	WHITE	1.78	328,855.78	34.25	112,633.10
BEN HILL	COUNTY INCORPORATED	4.39	811,054.43	40.00	324,421.77
BEN HILL	COUNTY UNINCORPORATED	21.11	3,900,081.77	40.00	1,560,032.71
BEN HILL	FITZGERALD	4.39	811,054.43	40.00	324,421.77

BEN HILL	SCHOOL	25.50	4,711,136.20	40.00	1,884,454.48
BERRIEN	COUNTY INCORPORATED	3.15	581,963.88	26.83	156,140.91
BERRIEN	COUNTY UNINCORPORATED	8.56	1,581,463.76	26.83	424,306.73
BERRIEN	NASHVILLE	2.20	406,450.97	26.83	109,050.80
BERRIEN	RAY CITY	0.95	175,512.92	26.83	47,090.12
BERRIEN	SCHOOL	11.71	2,163,427.64	26.83	580,447.64
BIBB	COUNTY INCORPORATED	201.26	37,182,873.37	40.00	14,873,149.35
BIBB	SCHOOL	201.26	37,182,873.37	40.00	14,873,149.35
BLECKLEY	COCHRAN	3.18	587,506.40	40.00	235,002.56
BLECKLEY	COUNTY INCORPORATED	3.18	587,506.40	40.00	235,002.56
BLECKLEY	COUNTY UNINCORPORATED	13.95	2,577,268.63	40.00	1,030,907.45
BLECKLEY	SCHOOL	17.13	3,164,775.02	40.00	1,265,910.01
BRANTLEY	COUNTY FIRE -INC NAHUNTA VFD	3.61	666,949.09	29.50	196,749.98
BRANTLEY	COUNTY FIRE -UNINC	43.41	8,020,016.56	29.50	2,365,904.89
BRANTLEY	COUNTY FIRE -UNINC CALVARY VFD	6.63	1,224,895.41	29.50	361,344.15
BRANTLEY	COUNTY FIRE -UNINC HOBOKEN VFD	2.36	436,011.04	29.50	128,623.26
BRANTLEY	COUNTY INCORPORATED	5.97	1,102,960.12	29.50	325,373.24
BRANTLEY	COUNTY UNINCORPORATED	50.04	9,244,911.97	29.50	2,727,249.03
BRANTLEY	HOBOKEN	2.36	436,011.04	29.50	128,623.26
BRANTLEY	NAHUNTA	3.61	666,949.09	29.50	196,749.98
BRANTLEY	SCHOOL	56.01	10,347,872.09	29.50	3,052,622.27
BROOKS	COUNTY INCORPORATED	6.35	1,173,165.29	40.00	469,266.12
BROOKS	COUNTY UNINCORPORATED	45.69	8,441,247.56	40.00	3,376,499.02
BROOKS	COUNTY WIDE DEVELOPMENT AUTH	52.04	9,614,412.85	40.00	3,845,765.14
BROOKS	MORVEN	1.50	277,125.66	40.00	110,850.26
BROOKS	QUITMAN	4.85	896,039.63	40.00	358,415.85
BROOKS	SCHOOL	52.04	9,614,412.85	40.00	3,845,765.14
BRYAN	COUNTY INCORPORATED	29.46	5,442,747.94	33.89	1,844,547.28
BRYAN	COUNTY UNINCORPORATED	18.14	3,351,372.97	33.89	1,135,780.30
BRYAN	PEMBROKE	24.86	4,592,895.92	33.89	1,556,532.43
BRYAN	RICHMOND HILL	4.60	849,852.02	33.89	288,014.85
BRYAN	SCHOOL	47.60	8,794,120.90	33.89	2,980,327.57
BULLOCH	COUNTY FIRE - UNINC STSBORO	18.35	3,390,170.56	36.04	1,221,817.47
BULLOCH	COUNTY INCORPORATED	7.01	1,295,100.58	36.04	466,754.25
BULLOCH	COUNTY UNINCORPORATED	18.35	3,390,170.56	36.04	1,221,817.47
BULLOCH	SCHOOL	25.36	4,685,271.14	36.04	1,688,571.72
BULLOCH	STATESBORO	7.01	1,295,100.58	36.04	466,754.25
BURKE	COUNTY FIRE DISTRICT	51.87	9,583,005.28	40.00	3,833,202.11
BURKE	COUNTY INCORPORATED	12.19	2,252,107.85	40.00	900,843.14
BURKE	COUNTY UNINCORPORATED	47.52	8,779,340.87	40.00	3,511,736.35
BURKE	MIDVILLE	4.35	803,664.41	40.00	321,465.76
BURKE	SCHOOL	59.71	11,031,448.72	40.00	4,412,579.49
BURKE	WAYNESBORO	7.84	1,448,443.44	40.00	579,377.38
BUTTS	COUNTY INCORPORATED	9.24	1,707,094.06	40.00	682,837.62
BUTTS	COUNTY UNINCORPORATED	16.80	3,103,807.38	40.00	1,241,522.95
BUTTS	COUNTY WIDE HOSPITAL	26.04	4,810,901.43	40.00	1,924,360.57
BUTTS	FLOVILLA	2.74	506,216.20	40.00	202,486.48
BUTTS	JACKSON	4.74	875,717.08	40.00	350,286.83
BUTTS	JENKINSBURG	1.76	325,160.77	40.00	130,064.31
BUTTS	SCHOOL	26.04	4,810,901.43	40.00	1,924,360.57
CALHOUN	ARLINGTON - CALHOUN	1.96	362,110.86	40.00	144,844.34



CALHOUN	COUNTY INCORPORATED	11.22	2,072,899.93	40.00	829,159.97
CALHOUN	COUNTY UNINCORPORATED	28.44	5,254,302.49	40.00	2,101,721.00
CALHOUN	EDISON	4.88	901,582.14	40.00	360,632.86
CALHOUN	LEARY	2.19	404,603.46	40.00	161,841.38
CALHOUN	SCHOOL	39.66	7,327,202.41	40.00	2,930,880.96
CAMDEN	COUNTY INCORPORATED	18.94	3,499,173.32	36.61	1,281,047.35
CAMDEN	COUNTY UNINCORPORATED	13.80	2,549,556.06	36.61	933,392.47
CAMDEN	KINGSLAND	6.04	1,115,892.65	36.61	408,528.30
CAMDEN	SCHOOL	32.74	6,048,729.38	36.61	2,214,439.83
CAMDEN	ST. MARYS	12.90	2,383,280.66	36.61	872,519.05
CANDLER	COUNTY INCORPORATED	4.73	873,869.58	37.30	325,953.35
CANDLER	COUNTY UNINCORPORATED	3.60	665,101.58	37.30	248,082.89
CANDLER	COUNTY WIDE HOSPITAL	8.05	1,487,241.03	37.30	554,740.90
CANDLER	METTER	3.66	676,186.61	37.30	252,217.61
CANDLER	PULASKI	1.07	197,682.97	37.30	73,735.75
CANDLER	SCHOOL	8.05	1,487,241.03	37.30	554,740.90
CARROLL	CARROLLTON	6.30	1,163,927.77	36.40	423,669.71
CARROLL	COUNTY INC - CARROLLTON	6.30	1,163,927.77	36.40	423,669.71
CARROLL	COUNTY INC - OTHER	9.05	1,671,991.47	36.40	608,604.90
CARROLL	COUNTY UNINCORPORATED	37.14	6,861,631.31	36.40	2,497,633.80
CARROLL	IND SCHOOL BREMEN 40%	0.00	0.00	36.40	0.00
CARROLL	IND SCHOOL CARROLLTON	6.30	1,163,927.77	36.40	423,669.71
CARROLL	SCHOOL	46.19	8,533,622.78	36.40	3,106,238.69
CARROLL	TEMPLE	2.65	489,588.66	36.40	178,210.27
CARROLL	VILLA RICA	4.17	770,409.33	36.40	280,429.00
CARROLL	WHITESBURG	2.23	411,993.48	36.40	149,965.63
CATOOSA	COUNTY INCORPORATED	0.45	83,137.70	28.76	23,910.40
CATOOSA	COUNTY UNINCORPORATED	13.32	2,460,875.85	28.76	707,747.89
CATOOSA	RINGGOLD	0.45	83,137.70	28.76	23,910.40
CATOOSA	SCHOOL	13.77	2,544,013.55	28.76	731,658.30
CHARLTON	COUNTY INCORPORATED	11.23	2,074,747.43	40.00	829,898.97
CHARLTON	COUNTY UNINCORPORATED	50.76	9,377,932.29	40.00	3,751,172.92
CHARLTON	FOLKSTON	7.86	1,452,138.45	40.00	580,855.38
CHARLTON	HOMELAND	3.37	622,608.98	40.00	249,043.59
CHARLTON	SCHOOL	61.99	11,452,679.72	40.00	4,581,071.89
CHATHAM	CHATHAM AREA TRANSIT DISTRICT	356.15	65,798,868.89	37.97	24,983,830.52
CHATHAM	COUNTY INCORPORATED	75.70	13,985,608.24	37.97	5,310,335.45
CHATHAM	COUNTY SSD - UNINC	283.18	52,317,629.35	37.97	19,865,003.86
CHATHAM	COUNTY UNINCORPORATED	283.18	52,317,629.35	37.97	19,865,003.86
CHATHAM	GARDEN CITY	21.42	3,957,354.41	37.97	1,502,607.47
CHATHAM	POOLER	0.32	59,120.14	37.97	22,447.92
CHATHAM	PORT WENTWORTH	2.41	445,248.56	37.97	169,060.88
CHATHAM	SAVANNAH	51.55	9,523,885.14	37.97	3,616,219.19
CHATHAM	SCHOOL	358.88	66,303,237.59	37.97	25,175,339.31
CHATTAHOOCHEE	COUNTY INCORPORATED	0.00	0.00	35.14	0.00
CHATTAHOOCHEE	COUNTY UNINCORPORATED	32.46	5,996,999.25	35.14	2,107,345.54
CHATTAHOOCHEE	SCHOOL	32.46	5,996,999.25	35.14	2,107,345.54
CHATTOOGA	COUNTY INCORPORATED	5.10	942,227.24	40.00	376,890.90
CHATTOOGA	COUNTY UNINCORPORATED	19.50	3,602,633.56	40.00	1,441,053.42
CHATTOOGA	IND SCHOOL TRION	2.60	480,351.14	40.00	192,140.46
CHATTOOGA	SCHOOL	24.60	4,544,860.80	40.00	1,817,944.32

CHATTOOGA	SUMMERVILLE 100%	2.50	461,876.10	100.00	461,876.10
CHATTOOGA	TRION	2.60	480,351.14	40.00	192,140.46
CHEROKEE	BALL GROUND	2.47	456,333.58	40.00	182,533.43
CHEROKEE	CANTON	4.90	905,277.15	40.00	362,110.86
CHEROKEE	COUNTY FIRE DIST - UNINC	18.48	3,414,188.11	40.00	1,365,675.24
CHEROKEE	COUNTY INCORPORATED	15.63	2,887,649.36	40.00	1,155,059.74
CHEROKEE	COUNTY UNINCORPORATED	18.48	3,414,188.11	40.00	1,365,675.24
CHEROKEE	COUNTY WIDE RECREATION BOND	34.11	6,301,837.48	40.00	2,520,734.99
CHEROKEE	HOLLY SPRINGS	2.53	467,418.61	40.00	186,967.44
CHEROKEE	NELSON - CHEROKEE	1.32	243,870.58	40.00	97,548.23
CHEROKEE	SCHOOL	34.11	6,301,837.48	40.00	2,520,734.99
CHEROKEE	WOODSTOCK	4.41	814,749.44	40.00	325,899.78
CLARKE	ATHENS D/T DEV AUTH	0.05	9,237.52	40.00	3,695.01
CLARKE	BOGART	0.45	83,137.70	40.00	33,255.08
CLARKE	COUNTY INCORPORATED	59.02	10,903,970.92	40.00	4,361,588.37
CLARKE	SCHOOL	59.02	10,903,970.92	40.00	4,361,588.37
CLAY	COUNTY INCORPORATED	0.00	0.00	37.50	0.00
CLAY	SCHOOL	0.00	0.00	37.50	0.00
CLAYTON	COLLEGE PARK	0.90	166,275.40	33.87	56,317.48
CLAYTON	COUNTY FIRE DISTRICT	26.97	4,982,719.34	33.87	1,687,647.04
CLAYTON	COUNTY INCORPORATED	15.17	2,802,664.16	33.87	949,262.35
CLAYTON	COUNTY UNINCORPORATED	26.97	4,982,719.34	33.87	1,687,647.04
CLAYTON	FOREST PARK	3.08	569,031.35	33.87	192,730.92
CLAYTON	JONESBORO	2.23	411,993.48	33.87	139,542.19
CLAYTON	LAKE CITY	3.16	583,811.39	33.87	197,736.92
CLAYTON	LOVEJOY	1.63	301,143.22	33.87	101,997.21
CLAYTON	MORROW	4.17	770,409.33	33.87	260,937.64
CLAYTON	SCHOOL	42.14	7,785,383.50	33.87	2,636,909.39
CLINCH	COUNTY INCORPORATED	2.09	386,128.42	31.86	123,020.51
CLINCH	COUNTY UNINCORPORATED	60.78	11,229,131.69	31.86	3,577,601.36
CLINCH	COUNTY WIDE DEVELOPMENT AUTH	62.87	11,615,260.11	31.86	3,700,621.87
CLINCH	COUNTY WIDE HOSPITAL	62.87	11,615,260.11	31.86	3,700,621.87
CLINCH	HOMERVILLE	2.09	386,128.42	31.86	123,020.51
CLINCH	SCHOOL	62.87	11,615,260.11	31.86	3,700,621.87
COBB	ACWORTH	2.00	369,500.88	36.01	133,057.27
COBB	AUSTELL	22.02	4,068,204.67	36.01	1,464,960.50
COBB	COUNTY FIRE DISTRICT	83.78	15,478,391.79	36.01	5,573,768.88
COBB	COUNTY INCORPORATED	41.40	7,648,668.18	36.01	2,754,285.41
COBB	COUNTY UNINCORPORATED	80.18	14,813,290.21	36.01	5,334,265.80
COBB	IND SCHOOL MARIETTA	10.59	1,956,507.15	36.01	704,538.22
COBB	KENNESAW	3.87	714,984.20	36.01	257,465.81
COBB	MARIETTA	10.59	1,956,507.15	36.01	704,538.22
COBB	POWDER SPRINGS	0.50	92,375.22	36.01	33,264.32
COBB	SCHOOL	108.46	20,038,032.63	36.01	7,215,695.55
COBB	SMYRNA	2.42	447,096.06	36.01	160,999.29
COFFEE	AMBROSE	3.35	618,913.97	31.63	195,762.49
COFFEE	COUNTY INCORPORATED	8.93	1,649,821.42	31.63	521,838.52
COFFEE	COUNTY SSD - COUNTYWIDE	35.79	6,612,218.22	31.63	2,091,444.62
COFFEE	COUNTY UNINCORPORATED	26.86	4,962,396.79	31.63	1,569,606.10
COFFEE	DOUGLAS	3.09	570,878.86	31.63	180,568.98
COFFEE	NICHOLLS	2.49	460,028.59	31.63	145,507.04

COFFEE	SCHOOL	35.79	6,612,218.22	31.63	2,091,444.62
COLQUITT	COUNTY INCORPORATED	6.82	1,259,997.99	40.00	503,999.20
COLQUITT	COUNTY SSD	37.61	6,948,464.01	40.00	2,779,385.60
COLQUITT	COUNTY UNINCORPORATED	35.19	6,501,367.95	40.00	2,600,547.18
COLQUITT	COUNTY WIDE DEVELOPMENT AUTH	42.01	7,761,365.95	40.00	3,104,546.38
COLQUITT	COUNTY WIDE RECREATION	42.01	7,761,365.95	40.00	3,104,546.38
COLQUITT	DOERUN	1.42	262,345.62	40.00	104,938.25
COLQUITT	ELLENTON	1.00	184,750.44	40.00	73,900.18
COLQUITT	MOULTRIE	4.40	812,901.93	40.00	325,160.77
COLQUITT	SCHOOL	42.01	7,761,365.95	40.00	3,104,546.38
COLUMBIA	COUNTY FIRE DIST - UNINC	22.41	4,140,257.34	37.31	1,544,730.01
COLUMBIA	COUNTY INCORPORATED	3.52	650,321.55	37.31	242,634.97
COLUMBIA	COUNTY UNINCORPORATED	22.41	4,140,257.34	37.31	1,544,730.01
COLUMBIA	GROVETOWN	2.00	369,500.88	37.31	137,860.78
COLUMBIA	HARLEM	1.52	280,820.67	37.31	104,774.19
COLUMBIA	SCHOOL	25.93	4,790,578.89	37.31	1,787,364.98
COOK	ADEL	5.35	988,414.85	32.12	317,478.85
COOK	CECIL	1.00	184,750.44	32.12	59,341.84
COOK	COUNTY INCORPORATED	11.43	2,111,697.52	32.12	678,277.24
COOK	COUNTY UNINCORPORATED	29.01	5,359,610.24	32.12	1,721,506.81
COOK	LENOX	1.87	345,483.32	32.12	110,969.24
COOK	SCHOOL	40.44	7,471,307.76	32.12	2,399,784.05
COOK	SPARKS	3.21	593,048.91	32.12	190,487.31
COWETA	COUNTY FIRE DISTRICT	72.09	13,318,659.16	40.00	5,327,463.66
COWETA	COUNTY INCORPORATED	18.76	3,465,918.24	40.00	1,386,367.30
COWETA	COUNTY UNINCORPORATED	61.72	11,402,797.10	40.00	4,561,118.84
COWETA	GRANTVILLE	2.13	393,518.44	40.00	157,407.38
COWETA	HARALSON	0.98	181,055.43	40.00	72,422.17
COWETA	MORELAND	1.41	260,498.12	40.00	104,199.25
COWETA	NEWNAN	8.39	1,550,056.18	40.00	620,022.47
COWETA	SCHOOL	80.48	14,868,715.34	40.00	5,947,486.14
COWETA	SENOIA	3.93	726,069.23	40.00	290,427.69
COWETA	SHARPSBURG	0.77	142,257.84	40.00	56,903.14
COWETA	TURIN	1.15	212,463.00	40.00	84,985.20
CRAWFORD	COUNTY INCORPORATED	0.00	0.00	36.48	0.00
CRAWFORD	COUNTY UNINCORPORATED	6.42	1,186,097.82	36.48	432,688.48
CRAWFORD	SCHOOL	6.42	1,186,097.82	36.48	432,688.48
CRISP	ARABI	3.58	661,406.57	40.00	264,562.63
CRISP	CORDELE	15.19	2,806,359.17	40.00	1,122,543.67
CRISP	COUNTY INCORPORATED	18.77	3,467,765.74	40.00	1,387,106.30
CRISP	COUNTY SSD - UNINC	59.27	10,950,158.53	40.00	4,380,063.41
CRISP	COUNTY UNINCORPORATED	59.27	10,950,158.53	40.00	4,380,063.41
CRISP	SCHOOL	77.78	14,369,889.15	40.00	5,747,955.66
DADE	COUNTY INCORPORATED	1.78	328,855.78	40.00	131,542.31
DADE	COUNTY UNINCORPORATED	31.57	5,832,571.36	40.00	2,333,028.54
DADE	SCHOOL	33.35	6,161,427.14	40.00	2,464,570.86
DADE	TRENTON	1.78	328,855.78	40.00	131,542.31
DAWSON	COUNTY INCORPORATED	0.00	0.00	37.15	0.00
DAWSON	SCHOOL	0.00	0.00	37.15	0.00
DECATUR	BAINBRIDGE	13.57	2,507,063.46	40.00	1,002,825.38
DECATUR	BRINSON	1.50	277,125.66	40.00	110,850.26

DECATUR	CLIMAX	1.00	184,750.44	40.00	73,900.18
DECATUR	COUNTY FIRE DISTRICT	53.21	9,830,570.86	40.00	3,932,228.34
DECATUR	COUNTY INCORPORATED	16.07	2,968,939.56	40.00	1,187,575.82
DECATUR	COUNTY SSD - UNINC	50.71	9,368,694.77	40.00	3,747,477.91
DECATUR	COUNTY UNINCORPORATED	50.71	9,368,694.77	40.00	3,747,477.91
DECATUR	COUNTY WIDE DEVELOPMENT AUTH	66.78	12,337,634.32	40.00	4,935,053.73
DECATUR	COUNTY WIDE ECON DEV BONDS	66.78	12,337,634.32	40.00	4,935,053.73
DECATUR	COUNTY WIDE HOSPITAL	66.78	12,337,634.32	40.00	4,935,053.73
DECATUR	COUNTY WIDE LIBRARY	66.78	12,337,634.32	40.00	4,935,053.73
DECATUR	COUNTY WIDE RECREATION	66.78	12,337,634.32	40.00	4,935,053.73
DECATUR	SCHOOL	66.78	12,337,634.32	40.00	4,935,053.73
DEKALB	ATLANTA	2.33	430,468.52	36.66	157,809.76
DEKALB	AVONDALE ESTATES	0.49	90,527.72	36.66	33,187.46
DEKALB	BROOKHAVEN	8.03	1,483,546.03	36.66	543,867.97
DEKALB	CHAMBLEE	9.10	1,681,229.00	36.66	616,338.55
DEKALB	CLARKSTON	1.02	188,445.45	36.66	69,084.10
DEKALB	COUNTY FIRE DISTRICT	96.93	17,907,860.06	36.66	6,565,021.50
DEKALB	COUNTY INCORPORATED	47.21	8,722,068.23	36.66	3,197,510.21
DEKALB	COUNTY SSD - AVONDALE EST	0.49	90,527.72	36.66	33,187.46
DEKALB	COUNTY SSD - BROOKHAVEN	8.03	1,483,546.03	36.66	543,867.97
DEKALB	COUNTY SSD - CHAMBLEE	9.10	1,681,229.00	36.66	616,338.55
DEKALB	COUNTY SSD - CLARKSTON	1.02	188,445.45	36.66	69,084.10
DEKALB	COUNTY SSD - DECATUR	1.38	254,955.61	36.66	93,466.73
DEKALB	COUNTY SSD - DUNWOODY	0.00	0.00	36.66	0.00
DEKALB	COUNTY SSD - LITHONIA	1.01	186,597.94	36.66	68,406.80
DEKALB	COUNTY SSD - PINE LAKE	0.00	0.00	36.66	0.00
DEKALB	COUNTY SSD - STONE MOUNTAIN	1.16	214,310.51	36.66	78,566.23
DEKALB	COUNTY SSD - STONECREST	0.00	0.00	36.66	0.00
DEKALB	COUNTY SSD - TUCKER	0.00	0.00	36.66	0.00
DEKALB	COUNTY UNINCORPORATED	53.43	9,871,215.96	36.66	3,618,787.77
DEKALB	DECATUR 50%	1.38	254,955.61	45.83	116,846.16
DEKALB	DORAVILLE	22.69	4,191,987.46	36.66	1,536,782.60
DEKALB	IND SCHOOL ATLANTA	2.33	430,468.52	36.66	157,809.76
DEKALB	IND SCHOOL DECATUR 50%	1.38	254,955.61	45.83	116,846.16
DEKALB	LITHONIA	1.01	186,597.94	36.66	68,406.80
DEKALB	SCHOOL	96.93	17,907,860.06	36.66	6,565,021.50
DEKALB	STONE MOUNTAIN	1.16	214,310.51	36.66	78,566.23
DODGE	CHAUNCEY	2.12	391,670.93	36.38	142,489.88
DODGE	COUNTY INCORPORATED	9.08	1,677,533.99	36.38	610,286.87
DODGE	COUNTY UNINCORPORATED	38.00	7,020,516.69	36.38	2,554,063.97
DODGE	EASTMAN	3.95	729,764.23	36.38	265,488.23
DODGE	MILAN	0.94	173,665.41	36.38	63,179.48
DODGE	RHINE	2.03	375,043.39	36.38	136,440.79
DODGE	SCHOOL	47.04	8,690,660.66	36.38	3,161,662.35
DOOLY	BYROMVILLE	0.76	140,410.33	38.37	53,875.44
DOOLY	COUNTY INCORPORATED	13.05	2,410,993.23	38.37	925,098.10
DOOLY	COUNTY UNINCORPORATED	40.49	7,480,545.28	38.37	2,870,285.22
DOOLY	LILLY	1.78	328,855.78	38.37	126,181.96
DOOLY	PINEHURST	1.18	218,005.52	38.37	83,648.72
DOOLY	SCHOOL	53.54	9,891,538.51	38.37	3,795,383.33
DOOLY	UNADILLA	3.89	718,679.21	38.37	275,757.21

DOOLY	VIENNA	5.44	1,005,042.39	38.37	385,634.77
DOUGHERTY	ALBANY	31.73	5,862,131.43	35.58	2,085,746.36
DOUGHERTY	COUNTY INCORPORATED	31.73	5,862,131.43	35.58	2,085,746.36
DOUGHERTY	COUNTY SSD - UNINC	35.79	6,612,218.22	35.58	2,352,627.24
DOUGHERTY	COUNTY UNINCORPORATED	35.79	6,612,218.22	35.58	2,352,627.24
DOUGHERTY	SCHOOL	67.46	12,463,264.62	35.58	4,434,429.55
DOUGLAS	COUNTY INCORPORATED	4.36	805,511.91	37.64	303,194.68
DOUGLAS	COUNTY UNINCORPORATED	17.00	3,140,757.46	37.64	1,182,181.11
DOUGLAS	DOUGLASVILLE	4.36	805,511.91	37.64	303,194.68
DOUGLAS	SCHOOL	21.36	3,946,269.38	37.64	1,485,375.79
EARLY	ARLINGTON - EARLY	22.22	4,105,154.76	40.00	1,642,061.90
EARLY	BLAKELY	0.00	0.00	40.00	0.00
EARLY	COUNTY INCORPORATED	24.64	4,552,250.82	40.00	1,820,900.33
EARLY	COUNTY UNINCORPORATED	64.52	11,920,098.33	40.00	4,768,039.33
EARLY	DAMASCUS	0.00	0.00	40.00	0.00
EARLY	JAKIN	1.17	216,158.01	40.00	86,463.20
EARLY	SCHOOL	75.12	13,878,452.99	40.00	5,551,381.20
ECHOLS	COUNTY UNINCORPORATED	20.16	3,724,568.85	31.69	1,180,315.87
ECHOLS	SCHOOL	20.16	3,724,568.85	31.69	1,180,315.87
EFFINGHAM	COUNTY INCORPORATED	4.60	849,852.02	35.18	298,977.94
EFFINGHAM	COUNTY UNINCORPORATED	61.70	11,399,102.09	35.18	4,010,204.12
EFFINGHAM	COUNTY WIDE HOSPITAL	66.30	12,248,954.11	35.18	4,309,182.06
EFFINGHAM	COUNTY WIDE INDUSTRIAL AUTH	66.30	12,248,954.11	35.18	4,309,182.06
EFFINGHAM	RINCON	2.50	461,876.10	35.18	162,488.01
EFFINGHAM	SCHOOL	66.30	12,248,954.11	35.18	4,309,182.06
EFFINGHAM	SPRINGFIELD	2.10	387,975.92	35.18	136,489.93
ELBERT	BOWMAN	1.50	277,125.66	40.00	110,850.26
ELBERT	COUNTY INCORPORATED	4.41	814,749.44	40.00	325,899.78
ELBERT	COUNTY UNINCORPORATED	36.41	6,726,763.49	40.00	2,690,705.40
ELBERT	ELBERTON	2.91	537,623.78	40.00	215,049.51
ELBERT	SCHOOL	39.32	7,264,387.27	40.00	2,905,754.91
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	6,484,740.41	40.00	2,593,896.16
EMANUEL	COUNTY UNINCORPORATED	35.10	6,484,740.41	40.00	2,593,896.16
EMANUEL	COUNTY WIDE DEVELOPMENT AUTH	35.10	6,484,740.41	40.00	2,593,896.16
EMANUEL	SCHOOL	35.10	6,484,740.41	40.00	2,593,896.16
EMANUEL	SUMMERTOWN	0.00	0.00	40.00	0.00
EMANUEL	SWAINSBORO	0.00	0.00	40.00	0.00
EVANS	CLAXTON	0.10	18,475.04	34.91	6,449.64
EVANS	COUNTY INCORPORATED	0.10	18,475.04	34.91	6,449.64
EVANS	COUNTY UNINCORPORATED	15.92	2,941,226.99	34.91	1,026,782.34
EVANS	COUNTY WIDE HOSPITAL	16.02	2,959,702.03	34.91	1,033,231.98
EVANS	SCHOOL	16.02	2,959,702.03	34.91	1,033,231.98
FANNIN	BLUE RIDGE	4.06	750,086.78	40.00	300,034.71

FANNIN	COUNTY INCORPORATED	5.70	1,053,077.50	40.00	421,231.00
FANNIN	COUNTY UNINCORPORATED	15.50	2,863,631.81	40.00	1,145,452.72
FANNIN	MCCAYSVILLE	1.64	302,990.72	40.00	121,196.29
FANNIN	SCHOOL	21.20	3,916,709.31	40.00	1,566,683.72
FAYETTE	COUNTY EMS	10.80	1,995,304.74	37.93	756,819.09
FAYETTE	COUNTY FIRE DISTRICT	10.80	1,995,304.74	37.93	756,819.09
FAYETTE	COUNTY INCORPORATED	13.63	2,518,148.49	37.93	955,133.72
FAYETTE	COUNTY UNINCORPORATED	6.51	1,202,725.36	37.93	456,193.73
FAYETTE	COUNTY WIDE EMERGENCY SVC	20.14	3,720,873.84	37.93	1,411,327.45
FAYETTE	PEACHTREE CITY	9.34	1,725,569.10	37.93	654,508.36
FAYETTE	SCHOOL	20.14	3,720,873.84	37.93	1,411,327.45
FAYETTE	TYRONE	4.29	792,579.38	37.93	300,625.36
FLOYD	CO UNINC SOLID WASTE	58.04	10,722,915.49	40.00	4,289,166.20
FLOYD	COUNTY FIRE DIST - UNINC	58.04	10,722,915.49	40.00	4,289,166.20
FLOYD	COUNTY INCORPORATED	27.25	5,034,449.47	40.00	2,013,779.79
FLOYD	COUNTY UNINCORPORATED	58.04	10,722,915.49	40.00	4,289,166.20
FLOYD	IND SCHOOL ROME	27.25	5,034,449.47	40.00	2,013,779.79
FLOYD	ROME	27.25	5,034,449.47	40.00	2,013,779.79
FLOYD	SCHOOL	85.29	15,757,364.95	40.00	6,302,945.98
FORSYTH	COUNTY FIRE DIST - COUNTYWIDE	0.00	0.00	35.02	0.00
FORSYTH	COUNTY INCORPORATED	0.00	0.00	35.02	0.00
FORSYTH	SCHOOL	0.00	0.00	35.02	0.00
FRANKLIN	CANON	0.30	55,425.13	32.44	17,979.91
FRANKLIN	COUNTY INCORPORATED	6.60	1,219,352.90	32.44	395,558.08
FRANKLIN	COUNTY UNINCORPORATED	7.50	1,385,628.29	32.44	449,497.82
FRANKLIN	COUNTY WIDE DEVELOPMENT AUTH	14.10	2,604,981.19	32.44	845,055.90
FRANKLIN	LAVONIA	4.00	739,001.76	32.44	239,732.17
FRANKLIN	ROYSTON	2.30	424,926.01	32.44	137,846.00
FRANKLIN	SCHOOL	14.10	2,604,981.19	32.44	845,055.90
FULTON	ATLANTA	335.41	61,967,144.78	40.00	24,786,857.91
FULTON	COLLEGE PARK	3.49	644,779.03	40.00	257,911.61
FULTON	COUNTY INCORPORATED	379.35	70,085,079.08	40.00	28,034,031.63
FULTON	COUNTY SSD FULTON INDUSTRIAL	98.42	18,183,138.22	40.00	7,273,255.29
FULTON	COUNTY UNINCORPORATED	60.75	11,223,589.18	40.00	4,489,435.67
FULTON	EAST POINT	29.71	5,488,935.55	40.00	2,195,574.22
FULTON	FAIRBURN	2.02	373,195.89	40.00	149,278.36
FULTON	HAPEVILLE	3.53	652,169.05	40.00	260,867.62
FULTON	IND SCHOOL ATLANTA	335.41	61,967,144.78	40.00	24,786,857.91
FULTON	SCHOOL	157.21	29,044,616.53	40.00	11,617,846.61
FULTON	SOUTH FULTON	52.60	9,717,873.10	40.00	3,887,149.24
FULTON	UNION CITY	5.11	944,074.74	40.00	377,629.90
GILMER	COUNTY INCORPORATED	3.31	611,523.95	40.00	244,609.58
GILMER	COUNTY UNINCORPORATED	18.68	3,451,138.20	40.00	1,380,455.28
GILMER	EAST ELLIJAY	0.56	103,460.25	40.00	41,384.10
GILMER	ELLIJAY	2.75	508,063.71	40.00	203,225.48
GILMER	SCHOOL	21.99	4,062,662.16	40.00	1,625,064.86
GLASCOCK	COUNTY INCORPORATED	0.00	0.00	38.00	0.00
GLASCOCK	COUNTY UNINCORPORATED	9.05	1,671,991.47	38.00	635,356.76
GLASCOCK	SCHOOL	9.05	1,671,991.47	38.00	635,356.76
GLYNN	BRUNSWICK	37.99	7,018,669.18	34.66	2,432,670.74
GLYNN	COUNTY FIRE - UNINC 2 RURAL	9.04	1,670,143.97	34.66	578,871.90

GLYNN	COUNTY INCORPORATED	37.99	7,018,669.18	34.66	2,432,670.74
GLYNN	COUNTY UNINCORPORATED	44.26	8,177,054.43	34.66	2,834,167.07
GLYNN	COUNTY WIDE CAPITAL PROJECTS	94.43	17,445,983.96	34.66	6,046,778.04
GLYNN	SCHOOL	94.43	17,445,983.96	34.66	6,046,778.04
GORDON	CALHOUN	1.15	212,463.00	38.39	81,564.55
GORDON	COUNTY INCORPORATED	3.84	709,441.69	38.39	272,354.66
GORDON	COUNTY UNINCORPORATED	44.54	8,228,784.56	38.39	3,159,030.39
GORDON	FAIRMOUNT	1.89	349,178.33	38.39	134,049.56
GORDON	IND SCHOOL CALHOUN	1.15	212,463.00	38.39	81,564.55
GORDON	PLAINVILLE	0.80	147,800.35	38.39	56,740.55
GORDON	SCHOOL	47.23	8,725,763.24	38.39	3,349,820.51
GRADY	CAIRO	2.33	430,468.52	32.46	139,730.08
GRADY	COUNTY INCORPORATED	3.34	617,066.47	32.46	200,299.78
GRADY	COUNTY UNINCORPORATED	14.87	2,747,239.03	32.46	891,753.79
GRADY	SCHOOL	18.21	3,364,305.50	32.46	1,092,053.57
GRADY	WHIGHAM	1.01	186,597.94	32.46	60,569.69
GREENE	COUNTY FIRE - GREENSBORO	9.73	1,797,621.77	36.02	647,503.36
GREENE	COUNTY FIRE - LIBERTY	0.00	0.00	36.02	0.00
GREENE	COUNTY FIRE - OLD SALEM	1.46	269,735.64	36.02	97,158.78
GREENE	COUNTY FIRE - SILOAM	0.00	0.00	36.02	0.00
GREENE	COUNTY FIRE - UNION POINT	8.43	1,557,446.20	36.02	560,992.12
GREENE	COUNTY FIRE - WOODVILLE	3.31	611,523.95	36.02	220,270.93
GREENE	COUNTY INCORPORATED	7.72	1,426,273.39	36.02	513,743.68
GREENE	COUNTY UNINCORPORATED	16.91	3,124,129.93	36.02	1,125,311.60
GREENE	COUNTY WIDE LIBRARY	30.66	5,664,448.46	36.02	2,040,334.34
GREENE	COUNTY WIDE RECREATION	30.66	5,664,448.46	36.02	2,040,334.34
GREENE	GREENSBORO	3.91	722,374.22	36.02	260,199.19
GREENE	SCHOOL	30.66	5,664,448.46	36.02	2,040,334.34
GREENE	UNION POINT	2.41	445,248.56	36.02	160,378.53
GREENE	WOODVILLE	1.40	258,650.61	36.02	93,165.95
GWINNETT	BERKELEY LAKE	0.07	12,932.53	40.00	5,173.01
GWINNETT	BUFORD	5.12	945,922.25	40.00	378,368.90
GWINNETT	COUNTY FIRE AND EMS	85.77	15,846,045.16	40.00	6,338,418.06
GWINNETT	COUNTY INCORPORATED	37.00	6,835,766.25	40.00	2,734,306.50
GWINNETT	COUNTY POLICE	67.92	12,548,249.82	40.00	5,019,299.93
GWINNETT	COUNTY SSD - UNINC CODE ENF	48.41	8,943,768.76	40.00	3,577,507.50
GWINNETT	COUNTY UNINCORPORATED	48.41	8,943,768.76	40.00	3,577,507.50
GWINNETT	COUNTY WIDE RECREATION	85.77	15,846,045.16	40.00	6,338,418.06
GWINNETT	DACULA	1.46	269,735.64	40.00	107,894.26
GWINNETT	DULUTH	2.22	410,145.97	40.00	164,058.39
GWINNETT	IND SCHOOL BUFORD	5.12	945,922.25	40.00	378,368.90
GWINNETT	LAWRENCEVILLE	8.07	1,490,936.04	40.00	596,374.42
GWINNETT	LILBURN	3.10	572,726.36	40.00	229,090.54
GWINNETT	NORCROSS	1.74	321,465.76	40.00	128,586.30
GWINNETT	PEACHTREE CORNERS	9.71	1,793,926.76	40.00	717,570.70
GWINNETT	SCHOOL	80.65	14,900,122.91	40.00	5,960,049.16
GWINNETT	SUGAR HILL	3.08	569,031.35	40.00	227,612.54
GWINNETT	SUWANEE	2.43	448,943.57	40.00	179,577.43
HABERSHAM	ALTO - HABERSHAM	0.46	84,985.20	35.36	30,050.77
HABERSHAM	BALDWIN - HABERSHAM	2.86	528,386.26	35.36	186,837.38
HABERSHAM	CORNELIA	4.52	835,071.98	35.36	295,281.45

HABERSHAM	COUNTY INCORPORATED	11.11	2,052,577.38	35.36	725,791.36
HABERSHAM	COUNTY UNINCORPORATED	14.64	2,704,746.43	35.36	956,398.34
HABERSHAM	COUNTY WIDE HOSPITAL	25.75	4,757,323.81	35.36	1,682,189.70
HABERSHAM	MOUNT AIRY	3.27	604,133.94	35.36	213,621.76
HABERSHAM	SCHOOL	25.75	4,757,323.81	35.36	1,682,189.70
HALL	COUNTY FIRE DISTRICT (INC)	6.83	1,261,845.50	40.00	504,738.20
HALL	COUNTY INCORPORATED	6.83	1,261,845.50	40.00	504,738.20
HALL	COUNTY RECREATION	59.39	10,972,328.58	40.00	4,388,931.43
HALL	COUNTY UNINC DEVELOPMENT SVC	52.56	9,710,483.08	40.00	3,884,193.23
HALL	COUNTY UNINC FIRE DISTRICT	52.56	9,710,483.08	40.00	3,884,193.23
HALL	COUNTY UNINCORPORATED	52.56	9,710,483.08	40.00	3,884,193.23
HALL	COUNTY WIDE AMBULANCE	59.39	10,972,328.58	40.00	4,388,931.43
HALL	FLOWERY BRANCH	2.45	452,638.58	40.00	181,055.43
HALL	GAINESVILLE 100%	6.21	1,147,300.23	100.00	1,147,300.23
HALL	GILLSVILLE	0.55	101,612.74	40.00	40,645.10
HALL	IND SCHOOL BUFORD	0.00	0.00	40.00	0.00
HALL	IND SCHOOL GAINESVILLE 100%	6.21	1,147,300.23	100.00	1,147,300.23
HALL	LULA	3.07	567,183.85	40.00	226,873.54
HALL	OAKWOOD	0.76	140,410.33	40.00	56,164.13
HALL	SCHOOL	59.39	10,972,328.58	40.00	4,388,931.43
HANCOCK	COUNTY INCORPORATED	2.06	380,585.90	32.80	124,832.18
HANCOCK	COUNTY UNINCORPORATED	9.33	1,723,721.60	32.80	565,380.68
HANCOCK	SCHOOL	11.39	2,104,307.50	32.80	690,212.86
HANCOCK	SPARTA	2.06	380,585.90	32.80	124,832.18
HARALSON	BREMEN 40% - HARALSON	8.08	1,492,783.55	33.04	493,215.68
HARALSON	BUCHANAN 100%	1.75	323,313.27	82.60	267,056.76
HARALSON	COUNTY FIRE - 1, 4	13.90	2,568,031.10	33.04	848,477.48
HARALSON	COUNTY FIRE - 3, 5, 6	3.16	583,811.39	33.04	192,891.28
HARALSON	COUNTY INCORPORATED	17.06	3,151,842.49	33.04	1,041,368.76
HARALSON	COUNTY RECREATION SSD	34.27	6,331,397.55	33.04	2,091,893.75
HARALSON	COUNTY SANITATION	34.27	6,331,397.55	33.04	2,091,893.75
HARALSON	COUNTY UNINCORPORATED	31.11	5,747,586.16	33.04	1,899,002.47
HARALSON	IND SCHOOL BREMEN 40%	8.08	1,492,783.55	33.04	493,215.68
HARALSON	SCHOOL	40.09	7,406,645.10	33.04	2,447,155.54
HARALSON	TALLAPOOSA	5.82	1,075,247.56	33.04	355,261.79
HARALSON	WACO	1.41	260,498.12	33.04	86,068.58
HARRIS	COUNTY INC - OTHER	3.05	563,488.84	40.00	225,395.54
HARRIS	COUNTY INC - WEST POINT	0.00	0.00	40.00	0.00
HARRIS	COUNTY UNINCORPORATED	20.31	3,752,281.42	40.00	1,500,912.57
HARRIS	HAMILTON	1.72	317,770.76	40.00	127,108.30
HARRIS	PINE MOUNTAIN	1.33	245,718.08	40.00	98,287.23
HARRIS	SCHOOL	23.36	4,315,770.26	40.00	1,726,308.10
HART	BOWERSVILLE	2.00	369,500.88	36.33	134,239.67
HART	CANON	0.20	36,950.09	36.33	13,423.97
HART	COUNTY INCORPORATED	6.00	1,108,502.63	36.33	402,719.01
HART	COUNTY UNINCORPORATED	4.50	831,376.98	36.33	302,039.26
HART	COUNTY WIDE EMS	10.50	1,939,879.61	36.33	704,758.26
HART	HARTWELL	1.50	277,125.66	36.33	100,679.75
HART	ROYSTON	2.30	424,926.01	36.33	154,375.62
HART	SCHOOL	10.50	1,939,879.61	36.33	704,758.26
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	2,052,577.38	36.91	757,606.31
HENRY	COUNTY UNINCORPORATED	33.64	6,215,004.77	36.91	2,293,958.26
HENRY	COUNTY WIDE WATER BOND	44.75	8,267,582.15	36.91	3,051,564.57
HENRY	HAMPTON	4.35	803,664.41	36.91	296,632.53
HENRY	LOCUST GROVE	1.73	319,618.26	36.91	117,971.10
HENRY	MCDONOUGH	2.03	375,043.39	36.91	138,428.52
HENRY	SCHOOL	44.75	8,267,582.15	36.91	3,051,564.57
HENRY	STOCKBRIDGE	3.00	554,251.32	36.91	204,574.16
HOUSTON	COUNTY FIRE DISTRICT	34.77	6,423,772.77	34.73	2,230,976.28
HOUSTON	COUNTY INCORPORATED	10.50	1,939,879.61	34.73	673,720.19
HOUSTON	COUNTY UNINCORPORATED	34.77	6,423,772.77	34.73	2,230,976.28
HOUSTON	PERRY - HOUSTON	4.34	801,816.91	34.73	278,471.01
HOUSTON	SCHOOL	46.03	8,504,062.71	34.73	2,953,460.98
HOUSTON	WARNER ROBINS - HOUSTON	6.00	1,108,502.63	34.73	384,982.96
IRWIN	COUNTY INCORPORATED	0.00	0.00	36.58	0.00
IRWIN	COUNTY UNINC INDUSTRIAL AUTH	14.86	2,745,391.53	36.58	1,004,264.22
IRWIN	COUNTY UNINCORPORATED	14.86	2,745,391.53	36.58	1,004,264.22
IRWIN	SCHOOL	14.86	2,745,391.53	36.58	1,004,264.22
JACKSON	ARCADE	1.00	184,750.44	31.96	59,046.24
JACKSON	COMMERCE	4.45	822,139.45	31.96	262,755.77
JACKSON	COUNTY FIRE - ARCADE	1.00	184,750.44	31.96	59,046.24
JACKSON	COUNTY FIRE - CENTRAL JACKSON	33.29	6,150,342.12	31.96	1,965,649.34
JACKSON	COUNTY FIRE - EAST JACKSON	0.00	0.00	31.96	0.00
JACKSON	COUNTY FIRE - MAYSVILLE	1.57	290,058.19	31.96	92,702.60
JACKSON	COUNTY FIRE - NICHOLSON/CENTER	1.24	229,090.54	31.96	73,217.34
JACKSON	COUNTY FIRE - NORTH JACKSON	4.20	775,951.84	31.96	247,994.21
JACKSON	COUNTY FIRE - SOUTH JACKSON	5.80	1,071,552.55	31.96	342,468.19
JACKSON	COUNTY INCORPORATED	12.00	2,217,005.27	31.96	708,554.88
JACKSON	COUNTY UNINCORPORATED	25.10	4,637,236.02	31.96	1,482,060.63
JACKSON	IND SCHOOL COMMERCE	4.45	822,139.45	31.96	262,755.77
JACKSON	IND SCHOOL JEFFERSON	1.18	218,005.52	31.96	69,674.56
JACKSON	JEFFERSON	1.18	218,005.52	31.96	69,674.56
JACKSON	MAYSVILLE - JACKSON	1.57	290,058.19	31.96	92,702.60
JACKSON	NICHOLSON	1.24	229,090.54	31.96	73,217.34
JACKSON	PENDERGRASS	1.76	325,160.77	31.96	103,921.38
JACKSON	SCHOOL	31.47	5,814,096.32	31.96	1,858,185.18
JACKSON	TALMO	0.80	147,800.35	31.96	47,236.99
JASPER	COUNTY INCORPORATED	3.55	655,864.06	37.34	244,899.64
JASPER	COUNTY UNINCORPORATED	37.12	6,857,936.30	37.34	2,560,753.41
JASPER	COUNTY WIDE HOSPITAL	40.67	7,513,800.36	37.34	2,805,653.05
JASPER	MONTICELLO	1.89	349,178.33	37.34	130,383.19
JASPER	SCHOOL	40.67	7,513,800.36	37.34	2,805,653.05
JASPER	SHADY DALE	1.66	306,685.73	37.34	114,516.45
JEFF DAVIS	COUNTY INCORPORATED	6.55	1,210,115.38	36.80	445,322.46
JEFF DAVIS	COUNTY UNINCORPORATED	14.18	2,619,761.23	36.80	964,072.13
JEFF DAVIS	HAZLEHURST	6.55	1,210,115.38	36.80	445,322.46
JEFF DAVIS	SCHOOL	20.73	3,829,876.60	36.80	1,409,394.59
JEFFERSON	BARTOW	1.53	282,668.17	40.00	113,067.27
JEFFERSON	COUNTY INCORPORATED	13.91	2,569,878.61	40.00	1,027,951.44
JEFFERSON	COUNTY UNINCORPORATED	41.51	7,668,990.73	40.00	3,067,596.29

JEFFERSON	LOUISVILLE	3.00	554,251.32	40.00	221,700.53
JEFFERSON	SCHOOL	55.42	10,238,869.34	40.00	4,095,547.74
JEFFERSON	STAPLETON	1.48	273,430.65	40.00	109,372.26
JEFFERSON	WADLEY	7.35	1,357,915.73	40.00	543,166.29
JEFFERSON	WRENS	0.55	101,612.74	40.00	40,645.10
JENKINS	COUNTY INCORPORATED	7.75	1,431,815.90	33.91	485,528.77
JENKINS	COUNTY UNINCORPORATED	31.05	5,736,501.13	33.91	1,945,247.53
JENKINS	MILLEN	7.75	1,431,815.90	33.91	485,528.77
JENKINS	SCHOOL	38.80	7,168,317.04	33.91	2,430,776.31
JOHNSON	COUNTY INCORPORATED	2.63	485,893.65	40.00	194,357.46
JOHNSON	COUNTY UNINCORPORATED	9.02	1,666,448.96	40.00	666,579.58
JOHNSON	SCHOOL	11.65	2,152,342.62	40.00	860,937.05
JOHNSON	WRIGHTSVILLE	2.63	485,893.65	40.00	194,357.46
JONES	COUNTY INCORPORATED	2.27	419,383.50	32.90	137,977.17
JONES	COUNTY UNINCORPORATED	38.20	7,057,466.77	32.90	2,321,906.57
JONES	GRAY	2.27	419,383.50	32.90	137,977.17
JONES	SCHOOL	40.47	7,476,850.27	32.90	2,459,883.74
LAMAR	BARNESVILLE	5.77	1,066,010.03	36.37	387,707.85
LAMAR	COUNTY INCORPORATED	7.06	1,304,338.10	36.37	474,387.77
LAMAR	COUNTY UNINCORPORATED	23.51	4,343,482.82	36.37	1,579,724.70
LAMAR	MILNER	1.29	238,328.07	36.37	86,679.92
LAMAR	SCHOOL	30.57	5,647,820.92	36.37	2,054,112.47
LANIER	COUNTY INCORPORATED	0.00	0.00	34.45	0.00
LANIER	COUNTY UNINCORPORATED	7.48	1,381,933.28	34.45	476,076.01
LANIER	SCHOOL	7.48	1,381,933.28	34.45	476,076.01
LAURENS	COUNTY INCORPORATED	3.42	631,846.50	35.56	224,684.62
LAURENS	COUNTY UNINCORPORATED	53.00	9,791,773.27	35.56	3,481,954.57
LAURENS	DUBLIN 40%	1.23	227,243.04	35.56	80,807.63
LAURENS	EAST DUBLIN 47%	2.19	404,603.46	41.78	169,043.33
LAURENS	IND SCHOOL DUBLIN 40%	1.23	227,243.04	35.56	80,807.63
LAURENS	SCHOOL	55.19	10,196,376.73	35.56	3,625,831.57
LEE	COUNTY INCORPORATED	6.43	1,187,945.32	35.50	421,720.59
LEE	COUNTY UNINCORPORATED	25.26	4,666,796.09	35.50	1,656,712.61
LEE	LEESBURG	1.99	367,653.37	35.50	130,516.95
LEE	SCHOOL	31.69	5,854,741.42	35.50	2,078,433.20
LEE	SMITHVILLE	4.44	820,291.95	35.50	291,203.64
LIBERTY	COUNTY INC - HINESVILLE	0.00	0.00	35.18	0.00
LIBERTY	COUNTY INC - OTHER	0.00	0.00	35.18	0.00
LIBERTY	COUNTY UNINCORPORATED	39.24	7,249,607.23	35.18	2,550,411.82
LIBERTY	COUNTY WIDE HOSPITAL	39.24	7,249,607.23	35.18	2,550,411.82
LIBERTY	COUNTY WIDE INDUSTRIAL AUTH	39.24	7,249,607.23	35.18	2,550,411.82
LIBERTY	SCHOOL	39.24	7,249,607.23	35.18	2,550,411.82
LINCOLN	COUNTY INCORPORATED	0.00	0.00	36.54	0.00
LINCOLN	COUNTY WIDE INDUSTRIAL AUTH	0.00	0.00	36.54	0.00
LINCOLN	SCHOOL	0.00	0.00	36.54	0.00
LONG	COUNTY INCORPORATED	4.69	866,479.56	34.03	294,862.99
LONG	COUNTY UNINCORPORATED	23.86	4,408,145.48	34.03	1,500,091.91
LONG	LUDOWICI	4.69	866,479.56	34.03	294,862.99
LONG	SCHOOL	28.55	5,274,625.04	34.03	1,794,954.90
LOWNDES	COUNTY INCORPORATED	28.00	5,173,012.29	36.14	1,869,526.64
LOWNDES	COUNTY UNINCORPORATED	105.36	19,465,306.26	36.14	7,034,761.68

LOWNDES	COUNTY WIDE INDUSTRIAL AUTH	119.66	22,107,237.54	36.14	7,989,555.65
LOWNDES	COUNTY WIDE RECREATION	119.66	22,107,237.54	36.14	7,989,555.65
LOWNDES	HAHIRA	1.72	317,770.76	36.14	114,842.35
LOWNDES	IND SCHOOL VALDOSTA	25.11	4,639,083.53	36.14	1,676,564.79
LOWNDES	LAKE PARK	1.17	216,158.01	36.14	78,119.50
LOWNDES	SCHOOL	108.25	19,999,235.03	36.14	7,227,723.54
LOWNDES	VALDOSTA	25.11	4,639,083.53	36.14	1,676,564.79
LUMPKIN	COUNTY INCORPORATED	0.00	0.00	40.00	0.00
LUMPKIN	COUNTY SSD - UNINC PLANNING	0.00	0.00	40.00	0.00
LUMPKIN	COUNTY SSD - UNINC RESERVOIR	0.00	0.00	40.00	0.00
LUMPKIN	SCHOOL	0.00	0.00	40.00	0.00
MACON	COUNTY INCORPORATED	14.96	2,763,866.57	40.00	1,105,546.63
MACON	COUNTY UNINCORPORATED	37.81	6,985,414.10	40.00	2,794,165.64
MACON	IDEAL	1.56	288,210.69	40.00	115,284.28
MACON	MARSHALLVILLE	2.04	376,890.90	40.00	150,756.36
MACON	MONTEZUMA	3.56	657,711.56	40.00	263,084.62
MACON	OGLETHORPE	7.80	1,441,053.43	40.00	576,421.37
MACON	SCHOOL	52.77	9,749,280.67	40.00	3,899,712.27
MADISON	CARLTON	2.15	397,213.44	33.01	131,120.16
MADISON	COLBERT	2.01	371,348.38	33.01	122,582.10
MADISON	COMER	2.16	399,060.95	33.01	131,730.02
MADISON	COUNTY INCORPORATED	6.98	1,289,558.06	33.01	425,683.12
MADISON	COUNTY UNINCORPORATED	18.33	3,386,475.55	33.01	1,117,875.58
MADISON	COUNTY WIDE INDUSTRIAL AUTH	25.31	4,676,033.61	33.01	1,543,558.69
MADISON	HULL	0.66	121,935.29	33.01	40,250.84
MADISON	SCHOOL	25.31	4,676,033.61	33.01	1,543,558.69
MARION	COUNTY INCORPORATED	0.00	0.00	40.00	0.00
MARION	COUNTY UNINCORPORATED	20.46	3,779,993.98	40.00	1,511,997.59
MARION	SCHOOL	20.46	3,779,993.98	40.00	1,511,997.59
MCDUFFIE	COUNTY INCORPORATED	2.48	458,181.09	40.00	183,272.44
MCDUFFIE	COUNTY UNINCORPORATED	18.39	3,397,560.58	40.00	1,359,024.23
MCDUFFIE	DEARING	1.00	184,750.44	40.00	73,900.18
MCDUFFIE	SCHOOL	20.87	3,855,741.66	40.00	1,542,296.66
MCDUFFIE	THOMSON	1.48	273,430.65	40.00	109,372.26
MCINTOSH	COUNTY INCORPORATED	0.00	0.00	40.00	0.00
MCINTOSH	COUNTY WIDE INDUSTRIAL AUTH	0.00	0.00	40.00	0.00
MCINTOSH	SCHOOL	0.00	0.00	40.00	0.00
MERIWETHER	COUNTY FIRE DISTRICT	75.38	13,926,488.10	40.00	5,570,595.24
MERIWETHER	COUNTY INCORPORATED	38.56	7,123,976.93	40.00	2,849,590.77
MERIWETHER	COUNTY UNINCORPORATED	49.44	9,134,061.71	40.00	3,653,624.68
MERIWETHER	GAY	1.81	334,398.29	40.00	133,759.32
MERIWETHER	GREENVILLE	20.48	3,783,688.99	40.00	1,513,475.60
MERIWETHER	MANCHESTER	12.62	2,331,550.54	40.00	932,620.22
MERIWETHER	SCHOOL	88.00	16,258,038.64	40.00	6,503,215.46
MERIWETHER	WARM SPRINGS	0.83	153,342.86	40.00	61,337.14
MERIWETHER	WOODBURY	2.82	520,996.24	40.00	208,398.50
MILLER	COLQUITT	2.38	439,706.05	35.65	156,755.21
MILLER	COUNTY INCORPORATED	2.38	439,706.05	35.65	156,755.21
MILLER	COUNTY UNINCORPORATED	12.73	2,351,873.09	35.65	838,442.76
MILLER	COUNTY WIDE LIBRARY	15.11	2,791,579.13	35.65	995,197.96
MILLER	COUNTY WIDE RECREATION	15.11	2,791,579.13	35.65	995,197.96

MILLER	SCHOOL	15.11	2,791,579.13	35.65	995,197.96
MITCHELL	BACONTON	1.10	203,225.48	40.00	81,290.19
MITCHELL	CAMILLA	4.30	794,426.89	40.00	317,770.76
MITCHELL	COUNTY INCORPORATED	8.03	1,483,546.03	40.00	593,418.41
MITCHELL	COUNTY UNINCORPORATED	20.16	3,724,568.85	40.00	1,489,827.54
MITCHELL	IND SCHOOL PELHAM	2.30	424,926.01	40.00	169,970.40
MITCHELL	MEIGS	0.33	60,967.64	40.00	24,387.06
MITCHELL	PELHAM	2.30	424,926.01	40.00	169,970.40
MITCHELL	SCHOOL	25.89	4,783,188.87	40.00	1,913,275.55
MONROE	COUNTY INCORPORATED	3.22	594,896.41	40.00	237,958.56
MONROE	COUNTY UNINCORPORATED	47.56	8,786,730.88	40.00	3,514,692.35
MONROE	FORSYTH	3.22	594,896.41	40.00	237,958.56
MONROE	SCHOOL	50.78	9,381,627.30	40.00	3,752,650.92
MONTGOMERY	AILEY	0.70	129,325.31	40.00	51,730.12
MONTGOMERY	COUNTY INCORPORATED	2.41	445,248.56	40.00	178,099.42
MONTGOMERY	COUNTY UNINCORPORATED	17.80	3,288,557.82	40.00	1,315,423.13
MONTGOMERY	HIGGSTON	0.78	144,105.34	40.00	57,642.14
MONTGOMERY	IND SCHOOL VIDALIA	0.00	0.00	40.00	0.00
MONTGOMERY	MT VERNON	0.93	171,817.91	40.00	68,727.16
MONTGOMERY	SCHOOL	20.21	3,733,806.37	40.00	1,493,522.55
MONTGOMERY	VIDALIA - MONTGOMERY	0.00	0.00	40.00	0.00
MORGAN	BUCKHEAD	1.00	184,750.44	31.81	58,769.11
MORGAN	COUNTY INCORPORATED	9.62	1,777,299.22	31.81	565,358.88
MORGAN	COUNTY UNINCORPORATED	45.47	8,400,602.47	31.81	2,672,231.65
MORGAN	MADISON	6.60	1,219,352.90	31.81	387,876.16
MORGAN	RUTLEGE	2.02	373,195.89	31.81	118,713.61
MORGAN	SCHOOL	55.09	10,177,901.69	31.81	3,237,590.53
MURRAY	CHATSWORTH 75%	3.45	637,389.01	69.54	443,240.32
MURRAY	COUNTY INCORPORATED	5.82	1,075,247.56	37.09	398,809.32
MURRAY	COUNTY UNINCORPORATED	27.33	5,049,229.50	37.09	1,872,759.22
MURRAY	ETON	2.37	437,858.54	37.09	162,401.73
MURRAY	SCHOOL	33.15	6,124,477.06	37.09	2,271,568.54
MUSCOGEE	COUNTY USD 1 - URBAN	61.31	11,327,049.42	40.00	4,530,819.77
MUSCOGEE	COUNTY USD 2 - RURAL	9.41	1,738,501.63	40.00	695,400.65
MUSCOGEE	COUNTY USD 4 - FTBENNING	0.00	0.00	40.00	0.00
MUSCOGEE	COUNTY USD 7 - DOWNTOWN	1.48	273,430.65	40.00	109,372.26
MUSCOGEE	SCHOOL	70.72	13,065,551.05	40.00	5,226,220.42
NEWTON	COUNTY FIRE DISTRICT	17.21	3,179,555.06	36.77	1,169,122.40
NEWTON	COUNTY INCORPORATED	2.74	506,216.20	36.77	186,135.70
NEWTON	COUNTY UNINCORPORATED	15.98	2,952,312.02	36.77	1,085,565.13
NEWTON	COVINGTON	1.51	278,973.16	36.77	102,578.43
NEWTON	IND SCHOOL SOCIAL CIRCLE	0.00	0.00	36.77	0.00
NEWTON	MANSFIELD	0.00	0.00	36.77	0.00
NEWTON	NEWBORN	1.23	227,243.04	36.77	83,557.27
NEWTON	SCHOOL	18.72	3,458,528.22	36.77	1,271,700.83
OCONEE	BISHOP	1.00	184,750.44	40.00	73,900.18
OCONEE	BOGART	2.13	393,518.44	40.00	157,407.38
OCONEE	COUNTY INCORPORATED	5.13	947,769.75	40.00	379,107.90
OCONEE	COUNTY UNINCORPORATED	12.83	2,370,348.13	40.00	948,139.25
OCONEE	SCHOOL	17.96	3,318,117.89	40.00	1,327,247.16
OCONEE	WATKINSVILLE	2.00	369,500.88	40.00	147,800.35

OGLETHORPE	COUNTY INCORPORATED	0.00	0.00	31.67	0.00
OGLETHORPE	SCHOOL	0.00	0.00	31.67	0.00
PAULDING	COUNTY FIRE - COUNTY WIDE	30.22	5,583,158.27	40.00	2,233,263.31
PAULDING	COUNTY INCORPORATED	4.60	849,852.02	40.00	339,940.81
PAULDING	COUNTY UNINCORPORATED	25.62	4,733,306.25	40.00	1,893,322.50
PAULDING	DALLAS	2.62	484,046.15	40.00	193,618.46
PAULDING	HIRAM	1.98	365,805.87	40.00	146,322.35
PAULDING	SCHOOL	30.22	5,583,158.27	40.00	2,233,263.31
PEACH	BYRON	2.00	369,500.88	37.88	139,966.93
PEACH	COUNTY INCORPORATED	9.67	1,786,536.75	37.88	676,740.12
PEACH	COUNTY UNINCORPORATED	30.49	5,633,040.89	37.88	2,133,795.89
PEACH	FORT VALLEY	7.67	1,417,035.87	37.88	536,773.19
PEACH	SCHOOL	40.16	7,419,577.63	37.88	2,810,536.01
PICKENS	COUNTY INCORPORATED	1.76	325,160.77	40.00	130,064.31
PICKENS	COUNTY UNINCORPORATED	15.80	2,919,056.94	40.00	1,167,622.78
PICKENS	JASPER	4.36	805,511.91	40.00	322,204.76
PICKENS	NELSON - PICKENS	1.10	203,225.48	40.00	81,290.19
PICKENS	SCHOOL	21.92	4,049,729.63	40.00	1,619,891.85
PICKENS	TALKING ROCK	0.66	121,935.29	40.00	48,774.12
PIERCE	BLACKSHEAR	3.11	574,573.87	40.00	229,829.55
PIERCE	COUNTY INCORPORATED	4.90	905,277.15	40.00	362,110.86
PIERCE	COUNTY UNINCORPORATED	22.73	4,199,377.48	40.00	1,679,750.99
PIERCE	PATTERSON	1.79	330,703.29	40.00	132,281.32
PIERCE	SCHOOL	27.63	5,104,654.63	40.00	2,041,861.85
PIKE	COUNTY INCORPORATED	0.00	0.00	29.63	0.00
PIKE	SCHOOL	0.00	0.00	29.63	0.00
POLK	ARAGON	1.21	223,548.03	31.19	69,724.63
POLK	CEDARTOWN	8.33	1,538,971.16	31.19	480,005.10
POLK	COUNTY INCORPORATED	14.84	2,741,696.52	31.19	855,135.14
POLK	COUNTY UNINCORPORATED	56.48	10,434,704.80	31.19	3,254,584.43
POLK	ROCKMART	5.30	979,177.33	31.19	305,405.41
POLK	SCHOOL	71.32	13,176,401.32	31.19	4,109,719.57
PULASKI	COUNTY FIRE DIST - UNINC	0.00	0.00	32.28	0.00
PULASKI	COUNTY INCORPORATED	0.00	0.00	32.28	0.00
PULASKI	SCHOOL	0.00	0.00	32.28	0.00
PUTNAM	COUNTY INCORPORATED	1.64	302,990.72	40.00	121,196.29
PUTNAM	COUNTY SSD - UNINC	14.86	2,745,391.53	40.00	1,098,156.61
PUTNAM	COUNTY UNINCORPORATED	14.86	2,745,391.53	40.00	1,098,156.61
PUTNAM	EATONTON	1.64	302,990.72	40.00	121,196.29
PUTNAM	SCHOOL	16.50	3,048,382.25	40.00	1,219,352.90
QUITMAN	COUNTY INCORPORATED	1.99	367,653.37	40.00	147,061.35
QUITMAN	COUNTY UNINCORPORATED	14.77	2,728,763.99	40.00	1,091,505.60
QUITMAN	GEORGETOWN	1.99	367,653.37	40.00	147,061.35
QUITMAN	SCHOOL	16.76	3,096,417.36	40.00	1,238,566.94
RABUN	COUNTY INCORPORATED	0.00	0.00	36.42	0.00
RABUN	SCHOOL	0.00	0.00	36.42	0.00
RANDOLPH	COUNTY INCORPORATED	2.75	508,063.71	40.00	203,225.48
RANDOLPH	COUNTY UNINCORPORATED	37.71	6,966,939.06	40.00	2,786,775.62
RANDOLPH	CUTHBERT	2.75	508,063.71	40.00	203,225.48
RANDOLPH	SCHOOL	40.46	7,475,002.77	40.00	2,990,001.11
RICHMOND	AUGUSTA URBAN SERVICE	27.74	5,124,977.18	36.02	1,846,016.78

RICHMOND	COUNTY FIRE - BLYTHE	0.00	0.00	36.02	0.00
RICHMOND	COUNTY FIRE - UNINC	80.10	14,798,510.17	36.02	5,330,423.36
RICHMOND	COUNTY INCORPORATED	30.45	5,625,650.87	36.02	2,026,359.44
RICHMOND	COUNTY UNINCORPORATED	80.10	14,798,510.17	36.02	5,330,423.36
RICHMOND	COUNTY WIDE CAPITAL OUTLAY	110.55	20,424,161.04	36.02	7,356,782.81
RICHMOND	HEPHZIBAH	2.71	500,673.69	36.02	180,342.66
RICHMOND	SCHOOL	110.55	20,424,161.04	36.02	7,356,782.81
ROCKDALE	CONYERS	2.02	373,195.89	33.70	125,767.01
ROCKDALE	COUNTY INCORPORATED	2.02	373,195.89	33.70	125,767.01
ROCKDALE	COUNTY UNINCORPORATED	9.58	1,769,909.21	33.70	596,459.40
ROCKDALE	SCHOOL	11.60	2,143,105.09	33.70	722,226.42
SCHLEY	COUNTY INCORPORATED	0.00	0.00	40.00	0.00
SCHLEY	COUNTY UNINCORPORATED	15.82	2,922,751.95	40.00	1,169,100.78
SCHLEY	SCHOOL	15.82	2,922,751.95	40.00	1,169,100.78
SCREVEN	COUNTY INCORPORATED	3.83	707,594.18	35.78	253,177.20
SCREVEN	COUNTY SSD	38.34	7,083,331.84	35.78	2,534,416.13
SCREVEN	COUNTY UNINCORPORATED	34.51	6,375,737.65	35.78	2,281,238.93
SCREVEN	COUNTY WIDE INDUSTRIAL AUTH	38.34	7,083,331.84	35.78	2,534,416.13
SCREVEN	NEWINGTON	0.00	0.00	35.78	0.00
SCREVEN	OLIVER	1.61	297,448.21	35.78	106,426.97
SCREVEN	ROCKY FORD	2.22	410,145.97	35.78	146,750.23
SCREVEN	SCHOOL	38.34	7,083,331.84	35.78	2,534,416.13
SCREVEN	SYLVANIA	0.00	0.00	35.78	0.00
SEMINOLE	COUNTY INCORPORATED	2.85	526,538.75	40.00	210,615.50
SEMINOLE	COUNTY UNINCORPORATED	12.50	2,309,380.49	40.00	923,752.20
SEMINOLE	COUNTY WIDE LIBRARY FEES	15.35	2,835,919.24	40.00	1,134,367.70
SEMINOLE	DONALSONVILLE	1.85	341,788.31	40.00	136,715.32
SEMINOLE	IRON CITY	1.00	184,750.44	40.00	73,900.18
SEMINOLE	SCHOOL	15.35	2,835,919.24	40.00	1,134,367.70
SPALDING	COUNTY FIRE - UNINC	26.21	4,842,309.01	36.38	1,761,632.02
SPALDING	COUNTY INCORPORATED	17.25	3,186,945.07	36.38	1,159,410.62
SPALDING	COUNTY UNINCORPORATED	26.21	4,842,309.01	36.38	1,761,632.02
SPALDING	GRIFFIN	17.25	3,186,945.07	36.38	1,159,410.62
SPALDING	SCHOOL	43.46	8,029,254.08	36.38	2,921,042.63
STEPHENS	AVALON	0.20	36,950.09	30.51	11,273.47
STEPHENS	COUNTY INCORPORATED	12.33	2,277,972.91	30.51	695,009.53
STEPHENS	COUNTY UNINCORPORATED	28.84	5,328,202.66	30.51	1,625,634.63
STEPHENS	MARTIN	0.50	92,375.22	30.51	28,183.68
STEPHENS	SCHOOL	41.17	7,606,175.58	30.51	2,320,644.17
STEPHENS	TOCCOA	11.63	2,148,647.61	30.51	655,552.39
STEWART	COUNTY INCORPORATED	0.00	0.00	34.88	0.00
STEWART	COUNTY UNINCORPORATED	0.43	79,442.69	34.88	27,709.61
STEWART	SCHOOL	0.43	79,442.69	34.88	27,709.61
SUMTER	AMERICUS 50%	4.74	875,717.08	43.30	379,185.50
SUMTER	AMERICUS DOWNTOWN 50%	0.00	0.00	34.64	0.00
SUMTER	ANDERSONVILLE	0.94	173,665.41	34.64	60,157.70
SUMTER	COUNTY INCORPORATED	12.35	2,281,667.92	34.64	790,369.77
SUMTER	COUNTY UNINCORPORATED	54.16	10,006,083.78	34.64	3,466,107.42
SUMTER	DESOTO	0.27	49,882.62	34.64	17,279.34
SUMTER	LESLIE	5.85	1,080,790.07	34.64	374,385.68
SUMTER	PLAINS	0.55	101,612.74	34.64	35,198.65

SUMTER	SCHOOL	66.51	12,287,751.70	34.64	4,256,477.19
TALBOT	COUNTY INCORPORATED	12.23	2,259,497.87	40.00	903,799.15
TALBOT	COUNTY UNINCORPORATED	41.33	7,635,735.65	40.00	3,054,294.26
TALBOT	GENEVA	1.00	184,750.44	40.00	73,900.18
TALBOT	JUNCTION CITY	5.15	951,464.76	40.00	380,585.90
TALBOT	SCHOOL	53.56	9,895,233.52	40.00	3,958,093.41
TALBOT	TALBOTTON	3.92	724,221.72	40.00	289,688.69
TALBOT	WOODLAND	2.16	399,060.95	40.00	159,624.38
TALIAFERRO	COUNTY INCORPORATED	1.88	347,330.83	40.00	138,932.33
TALIAFERRO	COUNTY UNINCORPORATED	21.48	3,968,439.43	40.00	1,587,375.77
TALIAFERRO	CRAWFORDVILLE	0.98	181,055.43	40.00	72,422.17
TALIAFERRO	SCHOOL	23.36	4,315,770.26	40.00	1,726,308.10
TALIAFERRO	SHARON	0.90	166,275.40	40.00	66,510.16
TATTNALL	COLLINS	0.10	18,475.04	33.06	6,107.85
TATTNALL	COUNTY INCORPORATED	0.10	18,475.04	33.06	6,107.85
TATTNALL	COUNTY UNINCORPORATED	13.51	2,495,978.43	33.06	825,170.47
TATTNALL	SCHOOL	13.61	2,514,453.48	33.06	831,278.32
TAYLOR	BUTLER	2.00	369,500.88	40.00	147,800.35
TAYLOR	COUNTY INCORPORATED	2.93	541,318.79	40.00	216,527.52
TAYLOR	COUNTY UNINCORPORATED	48.29	8,921,598.70	40.00	3,568,639.48
TAYLOR	REYNOLDS	0.93	171,817.91	40.00	68,727.16
TAYLOR	SCHOOL	51.22	9,462,917.49	40.00	3,785,167.00
TELFAIR	COUNTY INCORPORATED	11.66	2,154,190.12	40.00	861,676.05
TELFAIR	COUNTY UNINCORPORATED	26.58	4,910,666.67	40.00	1,964,266.67
TELFAIR	LUMBER CITY	2.97	548,708.80	40.00	219,483.52
TELFAIR	MCRAE - HELENA	5.48	1,012,432.41	40.00	404,972.96
TELFAIR	MILAN	1.29	238,328.07	40.00	95,331.23
TELFAIR	SCHOOL	38.24	7,064,856.79	40.00	2,825,942.72
TELFAIR	SCOTLAND	1.92	354,720.84	40.00	141,888.34
TERRELL	COUNTY INCORPORATED	6.30	1,163,927.77	34.64	403,184.58
TERRELL	COUNTY UNINCORPORATED	20.42	3,772,603.97	34.64	1,306,830.02
TERRELL	DAWSON	5.10	942,227.24	34.64	326,387.52
TERRELL	SASSER	1.20	221,700.53	34.64	76,797.06
TERRELL	SCHOOL	26.72	4,936,531.73	34.64	1,710,014.59
THOMAS	BOSTON	2.46	454,486.08	40.00	181,794.43
THOMAS	COOLIDGE	1.87	345,483.32	40.00	138,193.33
THOMAS	COUNTY FIRE DIST 1	5.27	973,634.81	40.00	389,453.92
THOMAS	COUNTY FIRE DIST 2	7.47	1,380,085.78	40.00	552,034.31
THOMAS	COUNTY INCORPORATED	33.51	6,190,987.21	40.00	2,476,394.88
THOMAS	COUNTY UNINCORPORATED	40.70	7,519,342.87	40.00	3,007,737.15
THOMAS	COUNTY WIDE EMS	74.21	13,710,330.09	40.00	5,484,132.04
THOMAS	IND SCHOOL THOMASVILLE	23.16	4,278,820.17	40.00	1,711,528.07
THOMAS	MEIGS	1.17	216,158.01	40.00	86,463.20
THOMAS	OCHLOCKNEE	1.00	184,750.44	40.00	73,900.18
THOMAS	SCHOOL	66.31	12,250,801.62	40.00	4,900,320.65
THOMAS	THOMASVILLE	23.16	4,278,820.17	40.00	1,711,528.07
TIFT	COUNTY FIRE DISTRICT	17.19	3,175,860.05	30.00	952,758.02
TIFT	COUNTY INCORPORATED	14.17	2,617,913.72	30.00	785,374.12
TIFT	COUNTY UNINCORPORATED	17.19	3,175,860.05	30.00	952,758.02
TIFT	SCHOOL	31.36	5,793,773.77	30.00	1,738,132.13
TIFT	TIFTON	14.17	2,617,913.72	30.00	785,374.12

TOOMBS	COUNTY INCORPORATED	6.52	1,204,572.86	40.00	481,829.14
TOOMBS	COUNTY UNINCORPORATED	23.30	4,304,685.23	40.00	1,721,874.09
TOOMBS	COUNTY WIDE DEVELOPMENT AUTH	29.82	5,509,258.09	40.00	2,203,703.24
TOOMBS	IND SCHOOL VIDALIA	4.12	761,171.81	40.00	304,468.72
TOOMBS	LYONS	2.40	443,401.05	40.00	177,360.42
TOOMBS	SCHOOL	25.70	4,748,086.29	40.00	1,899,234.52
TOOMBS	VIDALIA - TOOMBS	4.12	761,171.81	40.00	304,468.72
TOWNS	COUNTY FIRE - COUNTY WIDE	0.00	0.00	37.06	0.00
TOWNS	COUNTY INCORPORATED	0.00	0.00	37.06	0.00
TOWNS	SCHOOL	0.00	0.00	37.06	0.00
TREUTLEN	COUNTY INCORPORATED	1.29	238,328.07	40.00	95,331.23
TREUTLEN	COUNTY UNINCORPORATED	11.46	2,117,240.03	40.00	846,896.01
TREUTLEN	SCHOOL	12.75	2,355,568.10	40.00	942,227.24
TREUTLEN	SOPERTON	1.29	238,328.07	40.00	95,331.23
TROUP	COUNTY INCORPORATED	18.44	3,406,798.10	40.00	1,362,719.24
TROUP	COUNTY UNINCORPORATED	34.25	6,327,702.54	40.00	2,531,081.02
TROUP	COUNTY WIDE SANITATION BOND	52.69	9,734,500.64	40.00	3,893,800.26
TROUP	HOGANSVILLE	2.96	546,861.30	40.00	218,744.52
TROUP	LAGRANGE	12.79	2,362,958.12	40.00	945,183.25
TROUP	LAGRANGE D/T DEV AUTH	12.79	2,362,958.12	40.00	945,183.25
TROUP	SCHOOL	52.69	9,734,500.64	40.00	3,893,800.26
TROUP	WEST POINT	2.69	496,978.68	40.00	198,791.47
TURNER	ASHBURN	4.14	764,866.82	31.88	243,839.54
TURNER	COUNTY INCORPORATED	9.69	1,790,231.75	31.88	570,725.88
TURNER	COUNTY UNINCORPORATED	21.99	4,062,662.16	31.88	1,295,176.70
TURNER	REBECCA	3.13	578,268.87	31.88	184,352.12
TURNER	SCHOOL	31.68	5,852,893.91	31.88	1,865,902.58
TURNER	SYCAMORE	2.42	447,096.06	31.88	142,534.22
TWIGGS	COUNTY INCORPORATED	0.20	36,950.09	35.70	13,191.18
TWIGGS	COUNTY UNINCORPORATED	49.72	9,185,791.83	35.70	3,279,327.68
TWIGGS	DANVILLE	0.10	18,475.04	35.70	6,595.59
TWIGGS	JEFFERSONVILLE	0.10	18,475.04	35.70	6,595.59
TWIGGS	SCHOOL	49.92	9,222,741.92	35.70	3,292,518.87
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	711,289.19	34.44	244,968.00
UPSON	COUNTY SSD	9.25	1,708,941.56	34.44	588,559.47
UPSON	COUNTY UNINCORPORATED	9.25	1,708,941.56	34.44	588,559.47
UPSON	COUNTY WIDE JOINT PROJECTS	13.10	2,420,230.75	34.44	833,527.47
UPSON	SCHOOL	13.10	2,420,230.75	34.44	833,527.47
UPSON	THOMASTON	3.85	711,289.19	34.44	244,968.00
WALKER	CHICKAMAUGA	0.00	0.00	40.00	0.00
WALKER	COUNTY INCORPORATED	0.00	0.00	40.00	0.00
WALKER	COUNTY UNINCORPORATED	33.58	6,203,919.75	40.00	2,481,567.90
WALKER	IND SCHOOL CHICKAMAUGA	0.00	0.00	40.00	0.00
WALKER	LAFAYETTE	0.00	0.00	40.00	0.00
WALKER	ROSSVILLE	0.00	0.00	40.00	0.00
WALKER	SCHOOL	33.58	6,203,919.75	40.00	2,481,567.90
WALTON	COUNTY FIRE DISTRICT	13.08	2,416,535.74	40.00	966,614.30
WALTON	COUNTY INCORPORATED	5.35	988,414.85	40.00	395,365.94
WALTON	COUNTY UNINCORPORATED	13.08	2,416,535.74	40.00	966,614.30

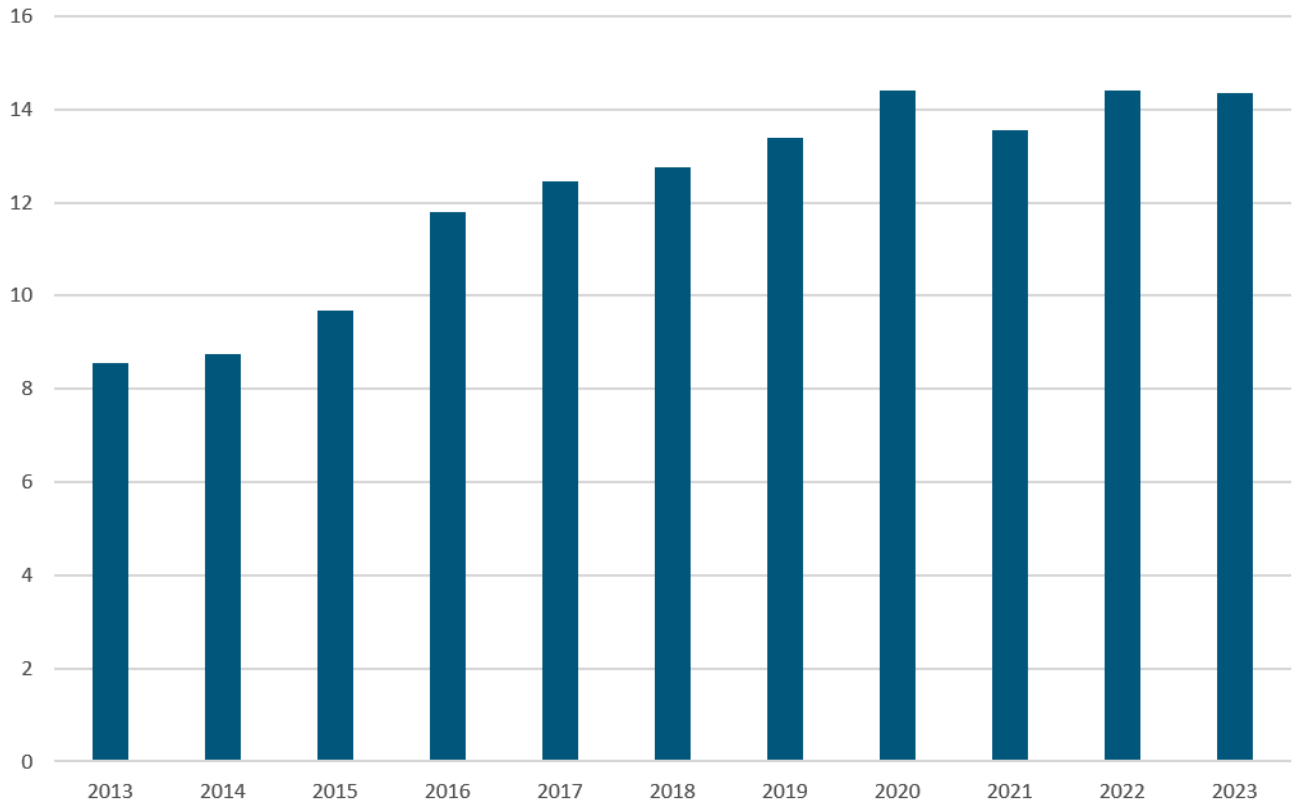


WALTON	IND SCHOOL SOCIAL CIRCLE	3.85	711,289.19	40.00	284,515.68
WALTON	MONROE	1.50	277,125.66	40.00	110,850.26
WALTON	SCHOOL	14.58	2,693,661.40	40.00	1,077,464.56
WALTON	SOCIAL CIRCLE	3.85	711,289.19	40.00	284,515.68
WARE	COUNTY INCORPORATED	174.56	32,250,036.65	40.00	12,900,014.66
WARE	COUNTY UNINCORPORATED	116.08	21,445,830.97	40.00	8,578,332.39
WARE	SCHOOL	290.64	53,695,867.62	40.00	21,478,347.05
WARE	WAYCROSS	174.56	32,250,036.65	40.00	12,900,014.66
WARREN	CAMAK	4.66	860,937.05	35.83	308,473.75
WARREN	COUNTY INCORPORATED	6.79	1,254,455.48	35.83	449,471.40
WARREN	COUNTY UNINCORPORATED	47.14	8,709,135.70	35.83	3,120,483.32
WARREN	NORWOOD	1.00	184,750.44	35.83	66,196.08
WARREN	SCHOOL	53.93	9,963,591.18	35.83	3,569,954.72
WARREN	WARRENTON	1.13	208,768.00	35.83	74,801.57
WASHINGTON	COUNTY INCORPORATED	32.29	5,965,591.68	37.45	2,234,114.08
WASHINGTON	COUNTY UNINCORPORATED	59.00	10,900,275.91	37.45	4,082,153.33
WASHINGTON	COUNTY WIDE DEVELOPMENT AUTH	91.29	16,865,867.59	37.45	6,316,267.41
WASHINGTON	COUNTY WIDE HOSPITAL BOND	91.29	16,865,867.59	37.45	6,316,267.41
WASHINGTON	DAVISBORO	1.67	308,533.23	37.45	115,545.69
WASHINGTON	HARRISON	1.10	203,225.48	37.45	76,107.94
WASHINGTON	OCONEE	2.47	456,333.58	37.45	170,896.93
WASHINGTON	SANDERSVILLE	20.22	3,735,653.88	37.45	1,399,002.38
WASHINGTON	SCHOOL	91.29	16,865,867.59	37.45	6,316,267.41
WASHINGTON	TENNILLE	6.83	1,261,845.50	37.45	472,561.14
WAYNE	COUNTY INCORPORATED	16.57	3,061,314.78	40.00	1,224,525.91
WAYNE	COUNTY UNINCORPORATED	77.84	14,380,974.18	40.00	5,752,389.67
WAYNE	JESUP	12.91	2,385,128.17	40.00	954,051.27
WAYNE	ODUM	1.66	306,685.73	40.00	122,674.29
WAYNE	SCHOOL	94.41	17,442,288.96	40.00	6,976,915.58
WAYNE	SCREVEN	2.00	369,500.88	40.00	147,800.35
WEBSTER	COUNTY INCORPORATED	0.00	0.00	36.26	0.00
WEBSTER	COUNTY UNINCORPORATED	4.65	859,089.54	36.26	311,505.87
WEBSTER	SCHOOL	4.65	859,089.54	36.26	311,505.87
WHEELER	ALAMO	0.90	166,275.40	34.08	56,666.66
WHEELER	COUNTY INCORPORATED	1.80	332,550.79	34.08	113,333.31
WHEELER	COUNTY UNINCORPORATED	15.28	2,822,986.71	34.08	962,073.87
WHEELER	GLENWOOD	0.90	166,275.40	34.08	56,666.66
WHEELER	SCHOOL	17.09	3,157,385.00	34.08	1,076,036.81
WHEELER	SCOTLAND	0.00	0.00	34.08	0.00
WHITE	COUNTY INCORPORATED	0.00	0.00	34.07	0.00
WHITE	SCHOOL	0.00	0.00	34.07	0.00
WHITFIELD	COUNTY FIRE DISTRICT	58.77	10,857,783.31	29.04	3,153,100.27
WHITFIELD	COUNTY INCORPORATED	13.64	2,519,995.99	29.04	731,806.84
WHITFIELD	COUNTY SOLID WASTE	58.77	10,857,783.31	29.04	3,153,100.27
WHITFIELD	COUNTY SSD	58.77	10,857,783.31	29.04	3,153,100.27
WHITFIELD	COUNTY UNINCORPORATED	57.31	10,588,047.67	29.04	3,074,769.04
WHITFIELD	DALTON 100%	12.18	2,250,260.35	72.60	1,633,689.01
WHITFIELD	IND SCHOOL DALTON 100%	12.18	2,250,260.35	72.60	1,633,689.01
WHITFIELD	SCHOOL	58.77	10,857,783.31	29.04	3,153,100.27
WHITFIELD	TUNNEL HILL	0.44	81,290.19	29.04	23,606.67
WHITFIELD	VARNELL	1.02	188,445.45	29.04	54,724.56

WILCOX	ABBEVILLE	1.51	278,973.16	35.59	99,286.55
WILCOX	COUNTY INCORPORATED	3.49	644,779.03	35.59	229,476.86
WILCOX	COUNTY UNINCORPORATED	23.21	4,288,057.69	35.59	1,526,119.73
WILCOX	PINEVIEW	0.00	0.00	35.59	0.00
WILCOX	PITTS	0.46	84,985.20	35.59	30,246.23
WILCOX	ROCHELLE	1.52	280,820.67	35.59	99,944.08
WILCOX	SCHOOL	26.69	4,930,989.22	35.59	1,754,939.06
WILKES	COUNTY INCORPORATED	1.13	208,768.00	33.63	70,208.68
WILKES	COUNTY UNINCORPORATED	7.00	1,293,253.07	33.63	434,921.01
WILKES	SCHOOL	8.13	1,502,021.07	33.63	505,129.69
WILKES	WASHINGTON	1.13	208,768.00	33.63	70,208.68
WILKINSON	ALLENTOWN	2.06	380,585.90	37.05	141,007.08
WILKINSON	COUNTY INCORPORATED	31.17	5,758,671.19	37.05	2,133,587.68
WILKINSON	COUNTY UNINCORPORATED	34.51	6,375,737.65	37.05	2,362,210.80
WILKINSON	GORDON	19.61	3,622,956.11	37.05	1,342,305.24
WILKINSON	IVEY	2.39	441,553.55	37.05	163,595.59
WILKINSON	MCINTYRE	4.34	801,816.91	37.05	297,073.17
WILKINSON	SCHOOL	65.68	12,134,408.84	37.05	4,495,798.48
WILKINSON	TOOMSBORO	2.77	511,758.72	37.05	189,606.61
WORTH	COUNTY INCORPORATED	2.73	504,368.70	32.68	164,827.69
WORTH	COUNTY UNINCORPORATED	18.56	3,428,968.15	32.68	1,120,586.79
WORTH	COUNTY WIDE INDUSTRIAL AUTH	21.29	3,933,336.85	32.68	1,285,414.48
WORTH	SCHOOL	21.29	3,933,336.85	32.68	1,285,414.48
WORTH	SYLVESTER	2.73	504,368.70	32.68	164,827.69
<b>Totals</b>		6,559.91	1,211,946,253.03		456,103,116.52

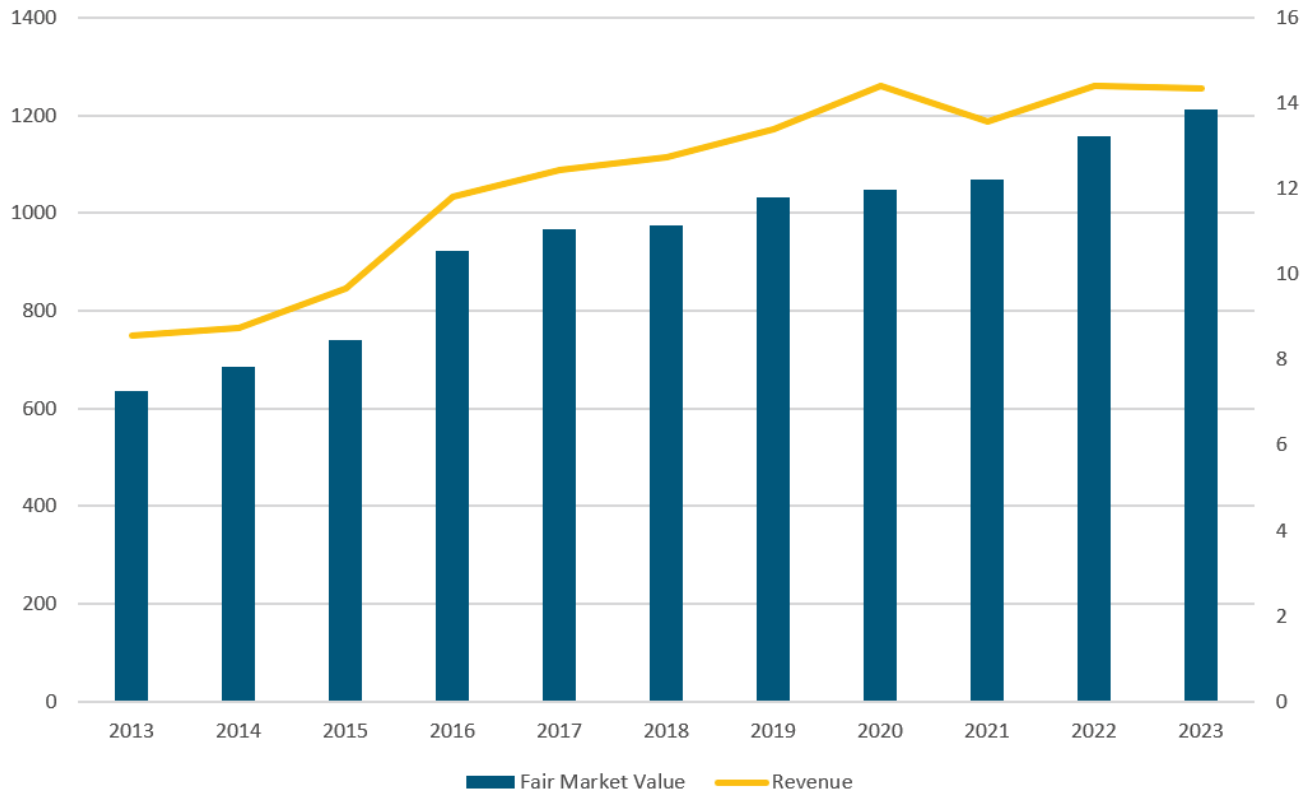
**Taxing Jurisdiction Revenue from  
Railroad Equipment Cars  
(Millions)**

<b>Tax Year</b>	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Revenue</b>	8.56	8.74	9.67	11.81	12.45	12.75	13.39	14.42	13.56	14.40	14.35



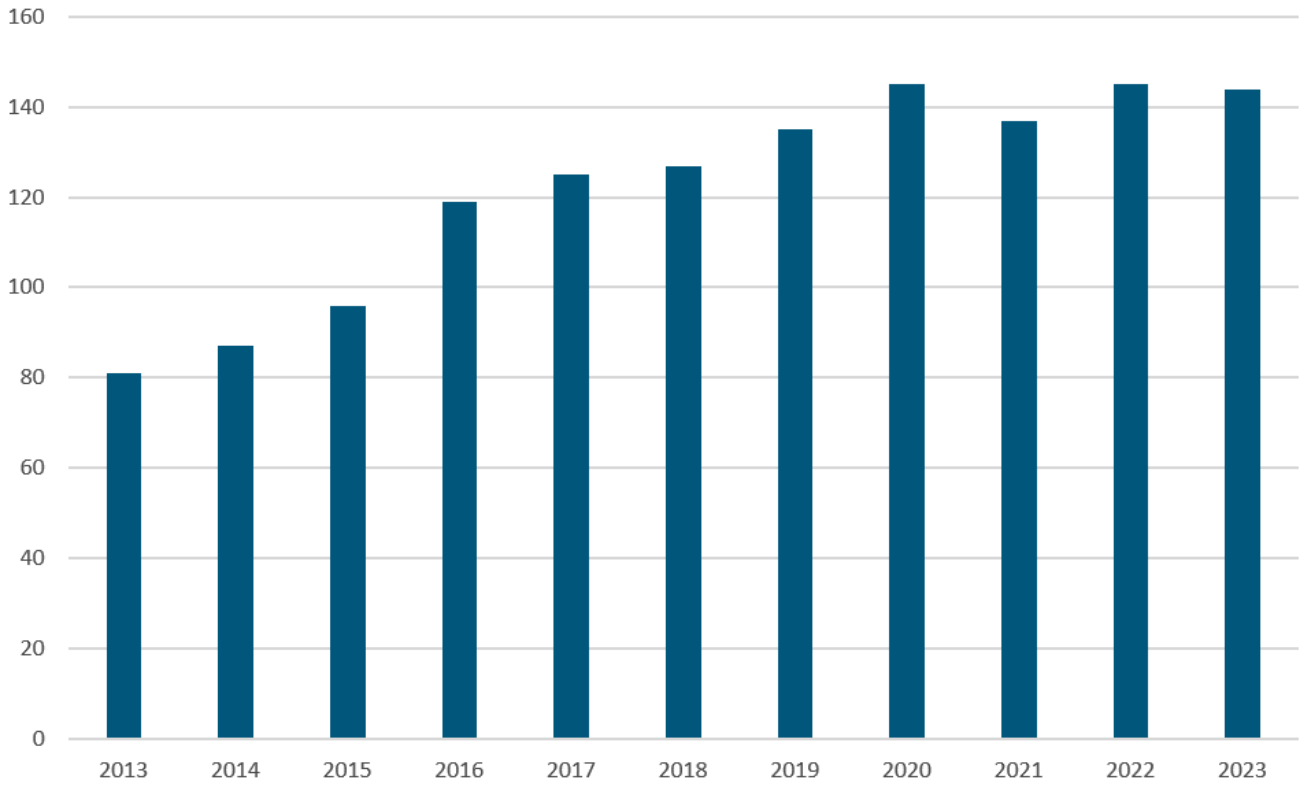
**Railroad Equipment Cars -  
Georgia Fair Market Value/County Actual Revenue  
(Millions)**

<b>Tax Year</b>	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Revenue</b>	8.56	8.74	9.67	11.81	12.45	12.75	13.39	14.42	13.56	14.40	14.35
<b>Fair Market Value</b>	636.26	685.52	740.95	922.63	968.62	975.60	1,032.61	1,048.96	1,069.82	1,157.60	1,211.95



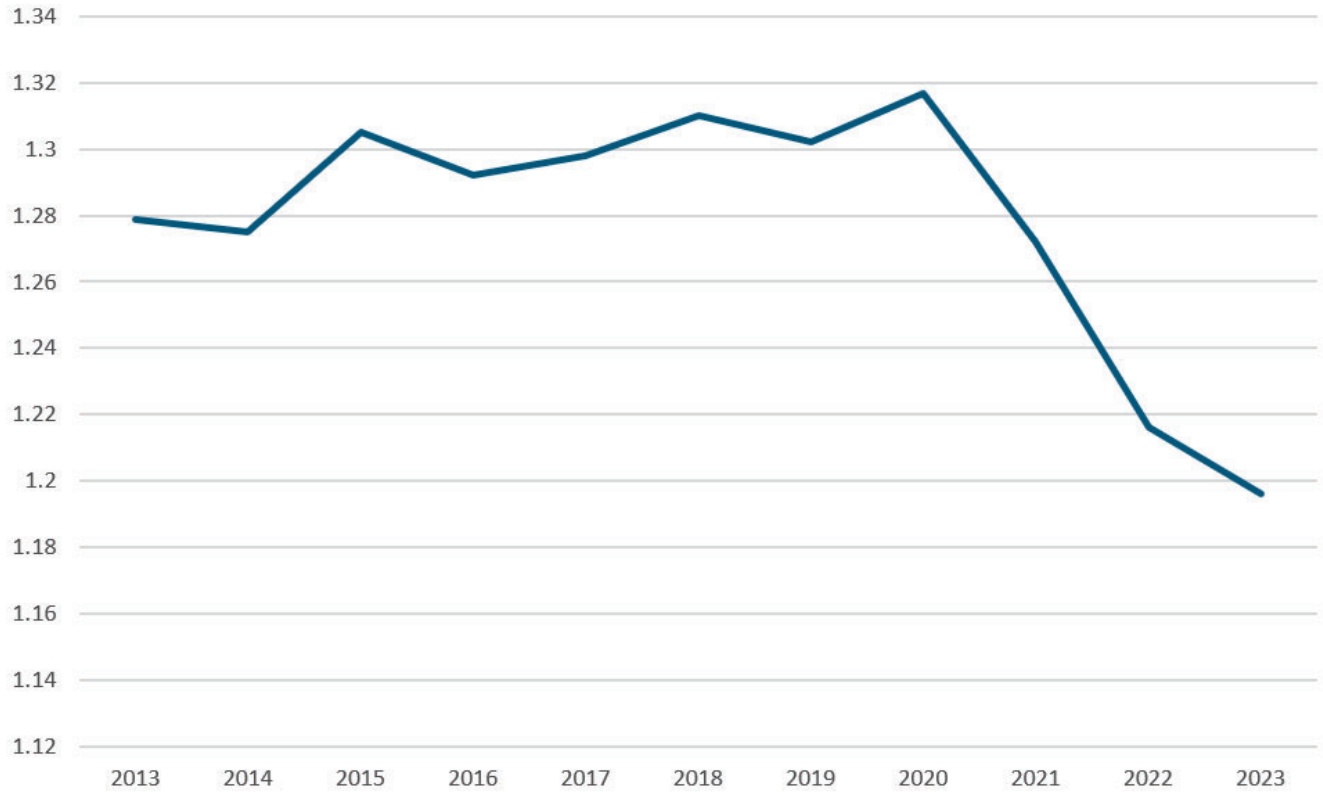
**RAILROAD EQUIPMENT CARS  
STATE COLLECTION FEE  
(THOUSANDS)**

<b>Tax Year</b>	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>State 1% Fee</b>	81.38	87.40	96.70	119.25	125.72	127.50	135.28	145.67	137.00	145.43	144.93



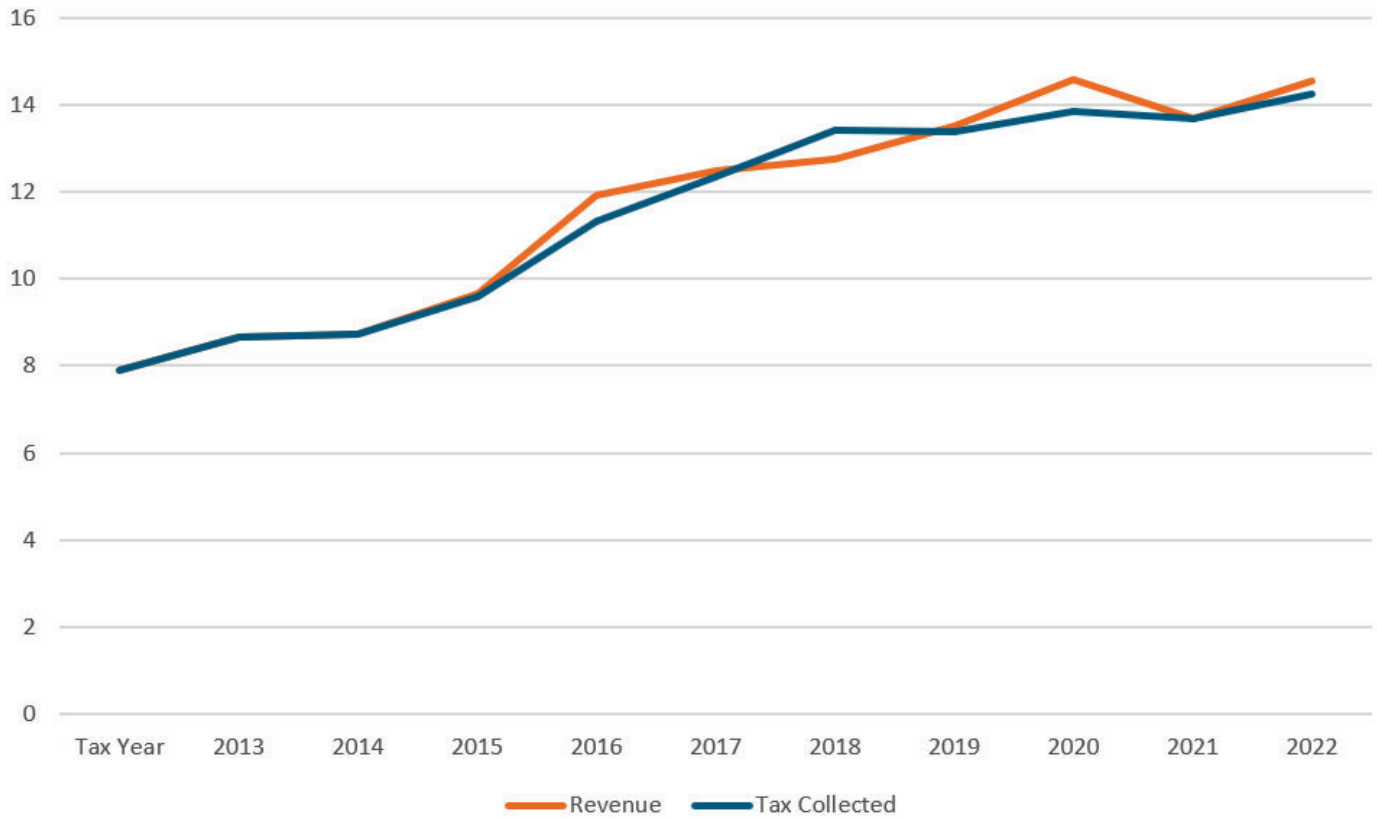
**RAILROAD EQUIPMENT CARS**  
**Effective Tax Rate**

<b>Tax Year</b>	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Effective Tax Rate</b>	1.279	1.275	1.305	1.292	1.298	1.310	1.302	1.317	1.272	1.216	1.196



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

<b>Tax Year</b>	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Revenue</b>	7.89	8.65	8.74	9.67	11.92	12.50	12.75	13.53	14.57	13.70	14.54
<b>Tax Collected</b>	7.89	8.65	8.74	9.60	11.33	12.35	13.42	13.39	13.84	13.69	14.24



# EQUALIZATION RATIOS



### Railroad Equipment Car Company Assessment Ratios

Co #	County	Assessment Ratio	Co #	County	Assessment Ratio	Co #	County	Assessment Ratio
001	APPLING	40.00	054	EVANS	34.91	107	NEWTON	36.77
002	ATKINSON	29.86	055	FANNIN	40.00	108	OCONEE	40.00
003	BACON	40.00	056	FAYETTE	37.93	109	OGLETHORPE	31.67
004	BAKER	40.00	057	FLOYD	40.00	110	PAULDING	40.00
005	BALDWIN	36.69	058	FORSYTH	35.02	111	PEACH	37.88
006	BANKS	35.04	059	FRANKLIN	32.44	112	PICKENS	40.00
007	BARROW	40.00	060	FULTON	40.00	113	PIERCE	40.00
008	BARTOW	34.25	061	GILMER	40.00	114	PIKE	29.63
009	BEN HILL	40.00	062	GLASCOCK	38.00	115	POLK	31.19
010	BERRIEN	26.83	063	GLYNN	34.66	116	PULASKI	32.28
011	BIBB	40.00	064	GORDON	38.39	117	PUTNAM	40.00
012	BLECKLEY	40.00	065	GRADY	32.46	118	QUITMAN	40.00
013	BRANTLEY	29.50	066	GREENE	36.02	119	RABUN	36.42
014	BROOKS	40.00	067	GWINNETT	40.00	120	RANDOLPH	40.00
015	BRYAN	33.89	068	HABERSHAM	35.36	121	RICHMOND	36.02
016	BULLOCH	36.04	069	HALL	40.00	122	ROCKDALE	33.70
017	BURKE	40.00	070	HANCOCK	32.80	123	SCHLEY	40.00
018	BUTTS	40.00	071	HARALSON	33.04	124	SCREVEN	35.78
019	CALHOUN	40.00	072	HARRIS	40.00	125	SEMINOLE	40.00
020	CAMDEN	36.61	073	HART	36.33	126	SPALDING	36.38
021	CANDLER	37.30	074	HEARD	40.00	127	STEPHENS	30.51
022	CARROLL	36.40	075	HENRY	36.91	128	STEWART	34.88
023	CATOOSA	28.76	076	HOUSTON	34.73	129	SUMTER	34.64
024	CHARLTON	40.00	077	IRWIN	36.58	130	TALBOT	40.00
025	CHATHAM	37.97	078	JACKSON	31.96	131	TALIAFERRO	40.00
026	CHATTAHOOCHEE	35.14	079	JASPER	37.34	132	TATTNALL	33.06
027	CHATTOOGA	40.00	080	JEFF DAVIS	36.80	133	TAYLOR	40.00
028	CHEROKEE	40.00	081	JEFFERSON	40.00	134	TELFAIR	40.00
029	CLARKE	40.00	082	JENKINS	33.91	135	TERRELL	34.64
030	CLAY	37.50	083	JOHNSON	40.00	136	THOMAS	40.00
031	CLAYTON	33.87	084	JONES	32.90	137	TIFT	30.00
032	CLINCH	31.86	085	LAMAR	36.37	138	TOOMBS	40.00
033	COBB	36.01	086	LANIER	34.45	139	TOWNS	37.06
034	COFFEE	31.63	087	LAURENS	35.56	140	TREUTLEN	40.00
035	COLQUITT	40.00	088	LEE	35.50	141	TROUP	40.00
036	COLUMBIA	37.31	089	LIBERTY	35.18	142	TURNER	31.88
037	COOK	32.12	090	LINCOLN	36.54	143	TWIGGS	35.70
038	COWETA	40.00	091	LONG	34.03	144	UNION	40.00
039	CRAWFORD	36.48	092	LOWNDES	36.14	145	UPSON	34.44
040	CRISP	40.00	093	LUMPKIN	40.00	146	WALKER	40.00
041	DADE	40.00	094	MACON	40.00	147	WALTON	40.00

042	DAWSON	37.15	095	MADISON	33.01	148	WARE	40.00
043	DECATUR	40.00	096	MARION	40.00	149	WARREN	35.83
044	DEKALB	36.66	097	MCDUFFIE	40.00	150	WASHINGTON	37.45
045	DODGE	36.38	098	MCINTOSH	40.00	151	WAYNE	40.00
046	DOOLY	38.37	099	MERIWETHER	40.00	152	WEBSTER	36.26
047	DOUGHERTY	35.58	100	MILLER	35.65	153	WHEELER	34.08
048	DOUGLAS	37.64	101	MITCHELL	40.00	154	WHITE	34.07
049	EARLY	40.00	102	MONROE	40.00	155	WHITFIELD	29.04
050	ECHOLS	31.69	103	MONTGOMERY	40.00	156	WILCOX	35.59
051	EFFINGHAM	35.18	104	MORGAN	31.81	157	WILKES	33.63
052	ELBERT	40.00	105	MURRAY	37.09	158	WILKINSON	37.05
053	EMANUEL	40.00	106	MUSCOGEE	40.00	159	WORTH	32.68