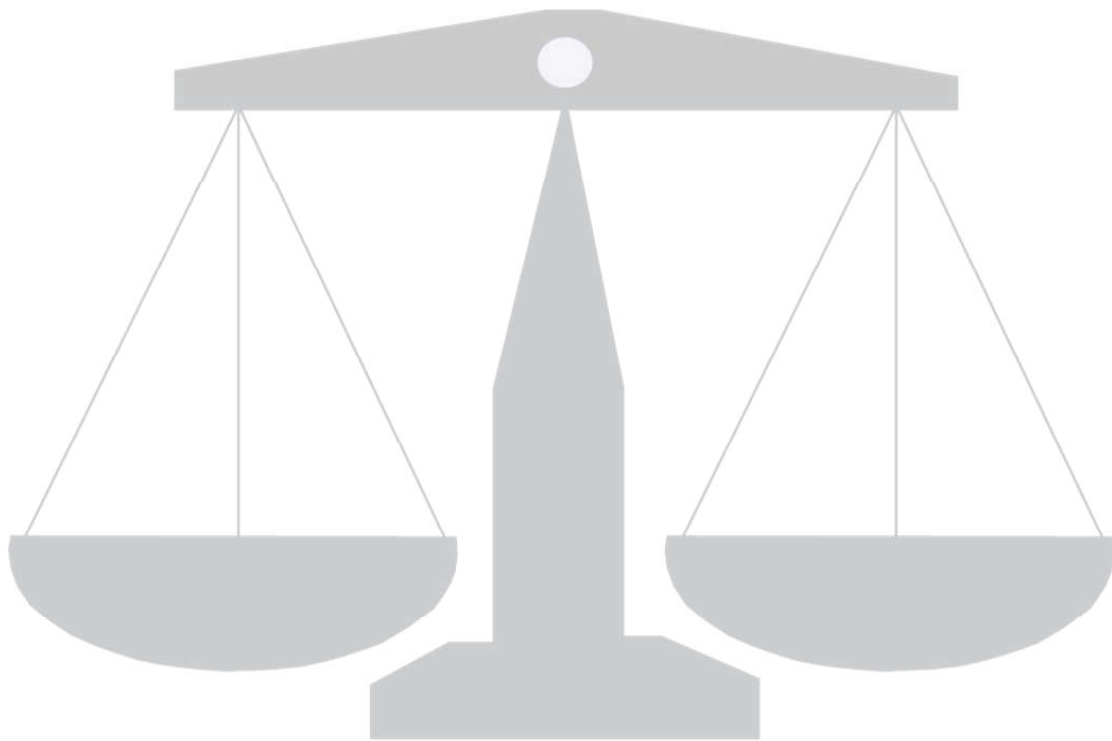




**2024
RAILROAD EQUIPMENT
COMPANY DIGEST**

AGENDA

NOTICE TO THE PUBLIC
MEETING OF THE STATE BOARD OF EQUALIZATION ON
JULY 25th, 2025 AT 11:30 AM.
THIS INFORMATION WILL BE POSTED AT THE OFFICES OF THE
STATE REVENUE COMMISSIONER
2595 CENTURY PARKWAY NE 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 15th, 2024 State BOE Meeting
- IV. Presentation of the 2024 Railroad Equipment Car Digest
 - A. Review of duties of State Board of Equalization by Frances Watson, Attorney General's Office, Georgia Department of Law
 - B. Mr. Michael Chatmon, Public Utility Supervisor to present the following:
 - Comparison of the 2024 Digest to the 2023 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 2024 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

2022-2024

COMPARISON BETWEEN RAILROAD EQUIPMENT CAR DIGESTS

	2022	2023	2024
TOTAL GA CAR WHEEL MILES	660,320,138	675,258,896	714,470,597
TOTAL CAR WHEEL MILES	24,025,420,894	24,408,672,814	25,049,241,390
TOTAL GA FAIR MARKET VALUE	1,157,595,546	1,219,150,858	1,505,169,336
TOTAL 100% FAIR MARKET VALUE	44,188,903,160	44,950,113,551	49,115,226,649
TOTAL ASSESSED VALUE	454,365,904	456,103,117	575,847,412
TOTAL NUMBER OF COMPANIES	304	316	348

COMPANY VALUATIONS

RAILROAD EQUIPMENT CAR COMPANY
Ad Valorem Tax Digest
2024

Name	Mark	GA Miles	US Miles	US FMV	GA FMV
ADM TRANSPORTATION CO	WHTX	6,312,860	227,090,736	396,574,839	11,024,322
ADVANSIX INC	AFPX	28,132	120,129	173,939	40,733
AEROPRES CORPORATION	AREX	19,915	1,300,915	12,578,596	192,559
AG PROCESSING INC A COOPERATIVE	AGPX	240,794	41,677,904	57,610,470	332,844
AGRI TRADING CORPORATION	BJBX	30,430	3,036,035	13,650,533	136,818
AGROTHRIVE, INC	AGTX	1,299	270,451	600,708	2,885
AIR LIQUIDE INDUSTRIAL US LP	IAPX	9,957	4,614,403	21,107,858	45,547
AIRLAKE TERMINAL RAILWAY COMPANY LLC	ALKX	1,274	57,901	105,780	2,327
ALABAMA POWER COMPANY	JHMX	969,100	240,270,075	35,282,788	142,309
ALBEMARLE CORPORATION	EBAX	712	336,868	1,127,285	2,383
ALPEK POLYESTER USA, LLC	DAKX	1,447,788	11,830,723	89,493,228	10,951,759
ALTER TRADING CORPORATION	GSSX	3,645	2,275,516	18,003,440	28,839
ALTIVIA KETONES & ADDITIVIES, LLC	MJEX	412	391,060	2,040,880	2,150
AMERICAN CRUDE TRANSPORT LLC	TRPX	708	290,820	1,722,449	4,193
AMERICAN INDUSTRIAL TRANSPORT INC	TGPX	34,293,006	1,030,467,050	4,201,510,054	139,822,432
AMERICAN IRON & METAL CO INC	AIMX	11,547	45,606,449	214,758,424	54,374
AMERICAN PLANT FOOD CORPORATION	APFX	6,555	3,267,761	5,703,283	11,441
AMERICAN SODA LLC	SMNX	486,677	63,828,717	90,331,532	688,754
AMERICAS STYRENICS LLC	ASOX	158,381	9,982,433	10,287,237	163,217
AMG RESOURCES CORPORATION	AMGX	205,564	6,736,806	7,742,344	236,247
ARDENT MILLS LLC	CAGX	5,644	2,465,328	3,262,480	7,469
ARGOS USA LLC (FORMERLY: ARGOS CEMENT, LLC)	ARUX	1,195,193	5,180,350	8,344,862	1,925,299
ARKEMA INC	TELX	208,459	2,265,472	6,699,612	616,470
ARRENDADORA NACIONAL DE CARROS DE FERROCARRIL, S.A., DE C.V	TOTX	424,724	23,620,883	30,683,936	551,724
ATEL EQUIPMENT SERVICES	LCGX	1,358,879	22,203,628	33,941,353	2,077,237
ATEL LEASING CORPORATION	ATGX	1,064,466	7,968,999	3,652,689	487,911
ATLANTIC RAILCAR	WPCX	10,263	523,099	2,938,595	57,654
AUSTIN POWDER COMPANY	AUSX	19,556	166,612	1,621,593	190,334
AZCON METALS	AZCX	49	220,596	705,343	157
BADGER STATE ETHANOL, LLC	BSEX	6,284	207,484	231,828	7,021

BALLAST PARTNERS, LLC	RDLX	716	2,374,378	7,014,550	2,115
BASF CORPORATION	ENGX	988,738	12,679,997	50,694,711	3,952,981
BAYER CROPSCIENCE (MLSX)	MLSX	1,176	59,393	353,964	7,009
BAYPORT POLYMERS LLC	FUNX	54,519	3,956,457	144,633,888	1,993,019
BDP HOLDINGS LLC	BPDY	54,978	175,588	147,680	46,240
BEASLEY FOREST PRODUCTS INC	BTMX	646,280	767,334	1,798,463	1,514,739
BECKER IRON & METAL, INC	BKRX	6,652	403,655	440,505	7,259
BELL LUMBER & POLE COMPANY	BLPX	642	1,010,273	2,446,479	1,555
BIRLA CARBON USA, INC	CCX	300,589	3,263,701	14,652,540	1,349,509
BLUE CUBE OPERATIONS, LLC	OCAX	85,451	3,657,278	21,080,616	492,541
BLUE STEEL RECYCLING LLC	BLUX	3,324	41,947	1,421,058	112,609
BOUNDARY RAIL, LLC	RRSX	4,376	223,122	747,650	14,663
BP CORPORATION NORTH AMERICA INC	BPRX	12,945	207,624	10,798,441	673,264
BRADSHAW RAILROAD, LLC	BBXX	775	74,970	810,828	8,382
BRASKEM AMERICA INC	HLEX	533,562	14,217,141	21,451,262	805,055
BROWNER TURNOUT CO	BTFX	88,467	13,308,123	6,734,411	44,768
BUNGE NORTH AMERICA INC	CSYX	2,083,265	93,627,369	169,363,718	3,768,444
CABOT CORPORATION	COSX	480,942	4,415,534	18,935,075	2,062,417
CALIFORNIA RAILCAR CORPORATION	CALX	15,653	133,486	1,274,060	149,400
CANPOTEX LEASING LIMITED	CNPX	817,023	116,165,961	83,841,677	589,679
CARDINAL RAILCAR, LLC	JLNX	46,811	156,896	1,059,790	316,196
CARGILL INCORPORATED	SAMX	4,633,269	203,550,627	428,850,984	9,761,611
CARI RECYCLING	RAYX	488	95,709	82,116	419
CARMATH INC	JDSX	785,898	17,272,181	28,401,039	1,292,270
CAROLINA STALITE COMPANY	LWAX	21,286	298,214	371,700	26,531
CCC TRANSPORT COMPANY	WITX	64,068	2,020,461	9,201,350	291,771
CELTRAN INC	CELX	276,038	6,213,982	6,229,797	276,741
CEMEX INC	SDWX	2,435,947	39,384,211	107,720,197	6,662,586
CENEX HARVEST STATES COOPERATIVE	CHSX	38,587	21,480,228	27,925,699	50,166
CENTURY ALUMINUM OF SC, INC	ALUX	219	74,046	54,221	160
CHEVRON ORONITE COMPANY	COCX	19,009	3,401,335	8,140,399	45,494
CHEVRON PHILLIPS CHEMICAL CO LP	PSPX	912,579	60,608,985	262,954,960	3,959,267
CHEVRON USA INC	CPDX	1,007,551	16,645,756	77,734,644	4,705,200
CHICAGO FREIGHT CAR LEASING CO	MBCX	3,336,118	151,252,556	314,593,949	6,938,875
CHICKASHA OF GEORGIA, LLC	GINX	144,000	912,799	55,440	8,746

CHIMICO RAIL LOGISTICS, LLC	CIMX	189,691	5,565,240	11,757,261	400,746
CHS ACQUISITION CORP	CHXX	378	911,070	557,790	231
CIT EQUIPMENT FINANCING LLC	WSSX	26,851,392	1,952,077,195	4,074,996,965	56,052,774
CITGO PETROLEUM CORPORATION	CSOX	10,820	765,590	772,054	10,911
CITY OF GAINESVILLE / GAINESVILLE REGIONAL UTILITIES	GNFX	781,351	3,057,097	1,277,892	326,611
CMC STEEL TX	SMIX	1,824,642	23,921,798	75,306,169	5,744,000
CNLX CANADA INC	„	282	3,221,410	395,185	35
COMBINED METAL INDUSTRIES, INC.	CMBX	63,444	3,855,165	13,018,997	214,252
COMPASS MINERALS AMERICA INC	NASX	18,551	8,302,712	21,989,395	49,132
CONCRETE SUPPLY CO LLC	CSCX	159,914	785,877	2,231,750	454,127
CONRAD YELVINGTON DISTRIBUTORS, INC	CYXX	2,325,528	10,101,820	2,859,412	658,262
CONSERVIT INC	cvtx	29,806	1,041,160	1,622,275	46,442
CONSOLIDATED GRAIN & BARGE, INC.	CGRX	308,382	4,575,424	15,019,193	1,012,288
CORTEVA AGRISCIENCE LLC	TEVX	3,358	2,852,792	10,518,038	12,381
COVATION BIOMATERIALS LLC	CBSX	35,759	94,935	27,300	10,283
COVIA RAIL LLC	WWUX	21,222	5,096,263	383,475	1,597
CREATIVE RAILCAR MARKETING SERVICES II LLC	CLBX	25,300	26,808,040	62,170	59
CRESTWOOD CRUDE SERVICES LLC	CCSX	320	223,400	22,256,275	31,880
CRYO-TRANS INC	LINX	2,028,876	100,131,180	351,627,344	7,124,737
CRYSTAL CAR LINE, INC.	PENX	451,067	10,500,563	19,182,169	823,998
CTS CEMENT MANUFACTURING	CTSX	3,574	536,079	4,957,979	33,054
CWR TRANSPORTATION	CWRX	1,638	703,605	7,549,925	17,576
D H GRIFFIN WRECKING CO INC	dhgx	10,255	52,756	72,800	14,151
DANA CONTAINER INC	DNHX	58,983	2,173,885	8,317,987	225,688
DANISCO US INC	DANX	2,949	187,115	365,810	5,765
DARLING INGREDIENTS INC	DARX	14,609	401,880	14,725,000	535,278
DEFEO MATERIALS LLC	DEFX	18,833	400,407	159,792	7,516
DELTA TANK LINE CO	DTLX	27,272	3,112,044	3,324,291	29,132
DJM SALES, LLC	HMSX	17,107	90,685	312,830	59,013
DOW CHEMICAL COMPANY	UCFX	5,806,892	130,975,792	535,779,577	23,754,116
DTE ELECTRIC COMPANY	DETX	437	70,463,673	18,927,633	117
DUKE ENERGY CAROLINAS, LLC	DKPX	12,827	18,371,262	27,861,991	19,454
DUKE ENERGY FLORIDA, LLC	PEFX	459,543	1,334,700	3,107,038	1,069,767
DUPONT SPECIALTY PRODUCTS USA LLC	DUPX	132,986	1,402,367	13,992,271	1,326,882
E D & F MAN LIQUID PRODUCTS LLC	EDFX	251,338	2,323,888	11,088,356	1,199,251

EASTMAN CHEMICAL COMPANY	KDCX	572,702	16,988,036	44,274,732	1,492,593
ECDC ENVIRONMENTAL, L.C.	WSGX	9,772	10,684,510	12,657,999	11,577
EDMAN CORPORATION	SSTX	6	1,571,043	1,276,691	5
ELEMENTIS CHROMIUM, INC.	ACRX	149,200	762,107	1,420,417	278,079
ELK POINT TRANSPORTATION CO, LLC	EPTX	5,255	159,368	261,965	8,638
EM RESOURCES LLC	VFLX	123,092	4,178,927	25,822,409	760,610
EMPIRE RAILCAR CORPORATION	ROLX	2,899	39,560	167,300	12,260
ENERGETICOS FUSION INC	GPRX	5,232	319,098	4,404,590	72,219
ENERGY SOLUTIONS, LLC	ESTX	855	480,681	584,240	1,039
ENKAY LEASING CORPORATION US LIMITED	NKLX	382,058	99,840,659	269,576,815	1,031,584
ENRAIL PARTNERS, LLC	JPJX	6,808	661,486	2,280,000	23,466
ENTERPRISE PRODUCTS OPERATING LLC	EPCX	18,465	1,122,481	1,530,273	25,173
EPIC	EPIX	117,601	4,680,067	10,897,105	273,823
EQUISTAR CHEMICALS LP	MLLX	2,631,396	99,015,523	437,530,099	11,627,621
ERCO WORLDWIDE (USA) INC.	ECMX	3,334	1,583,171	12,418,172	26,151
ESSEX HYBRID SEED COMPANY	POGX	140,565	4,692,949	2,074,415	62,134
ETHANOL PRODUCTS LLC DBA MCL (ETPX)	ETPX	299,847	14,535,599	86,398,693	1,782,272
EVEREST RAILCAR SERVICES INC	KOPX	406,489	9,360,671	23,536,481	1,022,076
EVONIK CORPORATION	PXCX	26,277	2,814,651	8,580,680	80,107
EXCEL RAILCAR CORP	ERCX	27,282	1,300,680	2,072,875	43,479
EXXON MOBIL CORPORATION	XOMX	6,053,264	171,743,721	670,007,048	23,615,009
FACTOR GAS LIQUIDS, INC	FGLX	1,560	601,651	2,626,473	6,810
FARM CITY TRANSPORT, INC	MGHX	5,487	486,086	395,434	4,464
FEDERAL WHITE CEMENT RAIL INC.	FWCX	204,133	3,363,477	10,474,753	635,724
FERROUS PROCESSING & TRADING COMPANY	ZVBX	860,361	9,527,726	41,703,416	3,765,851
FET LOGISTICS LLC	FETX	2,434	91,264	6,513,710	173,720
FOREMARK PERFORMANCE CHEMICAL (FORMERLY: D B WESTERN INC - TEXAS)	DBWX	34,427	532,980	309,460	19,989
FORMOSA TRANSRAIL CORPORATION	FPAX	2,297,568	59,404,556	228,248,838	8,827,896
FREEDOM RAIL GROUP	FRGX	285	12,640	98,280	2,216
FTAI RAILCAR HOLDINGS LLC	JRTX	9,792	7,520,703	22,973,073	29,911
GATX CORPORATION - GACX / GATX	TRIX	33,410,002	1,417,545,360	2,248,250,000	52,988,807
GATX CORPORATION -CIRR MARKS	CIRR	566,383	804,586	534,705	376,402
GATX DE MEXICO (GARX/ENDX)	ENDX	3,809	1,665,443	69,105	158
GATX RAIL CANADA COPORATION (CGLX/CGTX)	CGTX	836,366	52,950,851	49,305,921	778,794
GAVILON HOLDINGS LLC	WWLX	59,409	465,765	807,840	103,041

GC RAIL PARTNERS, LP	RPAX	24	3,876,260	5,220,000	32
GENESIS ALKALI WYOMING, LP (FORMERLY FMC/TRONOX)	TNOX	304,017	58,912,701	45,390,808	234,238
GEORGIA POWER COMPANY	SLIX	25,182,807	219,873,982	140,989,062	16,147,888
GERDAU AMERISTEEL US INC	GAXX	145,747	1,745,096	5,918,378	494,291
GERSHOW RECYCLING CORP	Gerx	48	16,387,039	71,460	0
GLNX CORPORATION	SJFX	447,288	9,151,229	14,030,600	685,779
GLOBAL FIBER SUPPLY OF INTERNATIONAL PAPER	UCSX	546,078	2,796,500	4,201,366	820,409
GREENBRIER MGMT SVC, LLC	PCIX	13,949,263	639,582,169	2,907,488,560	63,412,216
GREENTREE LEASING INC	GTRX	30,487	368,388	959,175	79,379
GRIMMEL INDUSTRIES	GDJX	31,489	347,138	54,880	4,978
GRLX LLC	GRLX	9,101	68,210	8,825	1,177
GUARDIAN LEASING INC	CLAX	27,060	179,496	1,545	233
GWJ LEASING CORP	GWIX	592	461,853	569,444	730
H.J. BAKER LOGISTICS, LLC (FKA SULCOM INC)	SUJX	898,812	10,234,649	15,078,390	1,324,192
HALLIBURTON ENERGY SERVICES INC	HWCX	57,791	50,249,064	169,216,617	194,615
HAMPTON CAPITAL, LLC	BOKX	13,221	1,290,032	720,360	7,383
HEARTLAND RAIL, LLC	HRTX	123,359	8,191,882	24,589,781	370,290
HEIDELBERG MATERIALS US CEMENT LLC	LEHX	718,349	7,423,436	34,664,363	3,354,391
HELENA AGRI-ENTERPRISES, LLC	TAGX	1,288	218,504	1,345,780	7,933
HERITAGE ENVIRONMENTAL SERVICES LLC	HESX	30,646	1,402,041	4,153,959	90,798
HERZOG RAILROAD SERVICES INC	HZGX	1,715,803	37,737,804	34,421,724	1,565,033
HOLCIM US INC	TCOX	2,981,314	41,037,601	138,017,045	10,026,711
HOMESTEAD RAIL GROUP, LLC	REDX	10,858	129,271	209,350	17,584
HONEYWELL INTERNATIONAL INC	ACTX	557	526,008	2,540,394	2,690
IMERYS OILFIELD SOLUTIONS	IOMX	133,556	193,040	1,357,828	939,422
IMERYS PERLITE USA	IPGX	503	1,882,784	4,724,891	1,262
IMPERIAL OIL LIMITED	ICRX	110,774	22,494,965	130,455,467	642,414
INCOBRASA INDUSTRIES LTD	BRIX	1,197,376	13,367,153	45,833,741	4,105,603
INDORAMA VENTURES XYLENES & PTA LLC	IVLX	55,191	372,494	585,973	86,821
INEOS ABS (USA), LLC	LUPX	2,545	1,131,307	1,927,035	4,335
INEOS OLIGOMERS USA LLC	OLGX	48	12,311,332	67,939,812	265
INEOS PIGMENTS USA INC	MQPX	39,531	895,569	1,562,218	68,957
INEOS STYROLUTION AMERICA, LLC	INEx	175,093	5,019,050	21,605,628	753,727
INEOS USA LLC	ISFX	1,644,277	54,283,892	337,951,393	10,236,659
INFINEUM USA LP	INFX	25,281	1,398,721	5,405,267	97,697

INFINITY TRANSPORTATION 2020-1, LLC	VTGX	16,418,273	317,097,290	650,403,461	33,675,789
INNOPHOS INC	IPBX	66,218	3,984,525	17,333,184	288,057
INSPIRATION HOLDINGS , INC	RTRX	1,922	802,961	2,873,602	6,878
INVESTORS BANK	IBXX	384	874,539	9,934,650	4,362
IOWA FERTILIZER COMPANY	OCFX	23,468	5,008,544	23,978,898	112,355
J & J RAILCAR LEASING, LLC	KFTX	162,237	4,112,440	17,063,233	673,150
J M HUBER CORPORATION	JMHX	1,861	110,937	25,566	429
J R SIMPLOT COMPANY	JRSX	522,808	17,719,534	80,342,015	2,370,460
JAIX LEASING COMPANY	JAIX	7,061	19,610,391	35,468,874	12,771
JBS USA FOOD COMPANY	JBSX	16,359	930,166	678,624	11,935
K+S LEGACY GP INC	KSPX	498,560	55,209,703	42,741,203	385,966
KAMIN LLC	KMNX	45,820	253,168	486,329	88,019
KBX LOGISTICS, LLC	SWIX	7,377,453	84,109,003	217,415,739	19,070,187
KEG RIVER CHEMICAL CORP	KEGX	11,617	41,163	666,835	188,194
KEMIRA WATER SOLUTIONS INC	EAGX	10,254	1,153,011	2,906,323	25,847
KRATON CHEMICAL, LLC	AZXX	1,138,692	3,189,349	10,182,054	3,635,295
KURARAY AMERICA INC	KURX	33,022	582,279	1,199,239	68,011
KYKENKEE, INC	KYKX	12,073	120,352	7,900	792
L B FOSTER COMPANY	LBFX	18,299	589,743	4,827,975	149,806
LANDERS RECYCLING, INC	LRXX	254,449	530,145	512,450	245,956
LANXESS CORPORATION	ANXX	11,645	58,538	675,000	134,278
LANXESS CORPORATION (PITX)	PITX	5,055	667,289	951,992	7,212
LHOIST NORTH AMERICA OF MISSOURI, INC	LIMX	13,984	77,914	18,519	3,324
LINDE INC	UCOX	49,961	2,902,770	38,468,208	662,095
LION OIL TRADING & TRANSPORTATION, LLC	DKLX	8,334	1,507,703	17,723,138	97,967
LONE STAR INDUSTRIES INC	OKCX	122,150	10,886,756	10,206,432	114,517
LORAM MAINTENANCE OF WAY INC	LMIX	79,927	7,241,403	341,284,806	3,766,932
LOUISIANA INTEGRATED POLYETHYLENE JV, LLC	SNHX	301,671	10,866,065	130,860,812	3,633,046
LSB CHEMICAL LLC	EDCX	1,174	31,682	409,865	15,188
LSCP, LLC	LSPX	33,125	416,906	1,453,500	115,487
MARTIN MARIETTA MATERIALS, INC	TXIX	3,390,471	83,465,451	257,877,677	10,475,314
MASCOUTIN HEIGHTS LEASING CO., LLC	MHLX	4,101	2,620,955	20,077,915	31,416
MATHESON TRI GAS INC	MTGX	8,745	359,623	7,523,870	182,959
MEXICHEM FLUOR S.A. DE C.V.	QFFX	9,944	865,015	8,311,404	95,546
MEXICO CARBON MANUFACTURING	MXCX	34,490	374,412	2,620,461	241,391

MHF SERVICES	MHFX	3,390	4,723,466	10,309,080	7,399
MIDWEST ETHANOL TRANSPORT, LLC	MWTX	156,279	8,676,888	3,328,673	59,953
MIDWEST RAILCAR CORPORATION	MWCX	8,631,809	225,741,727	495,069,852	18,930,255
MISSISSIPPI POWER COMPANY	DEGX	61,871	21,981,881	1,356,084	3,817
MLTM, LP (FKA ELTM LP)	MDPX	1,602	11,943	10,000	1,341
MOBIL GRAIN LTD	MGLX	750	7,816,001	12,287,419	1,179
MODERN DISPERSIONS INC	MDIX	167,989	666,053	1,163,168	293,369
MODERN RAIL CAPITAL LLC	MTZX	1,401,516	97,220,142	344,103,695	4,960,565
MORRIS IRON & STEEL CO., INC.	MORX	8,146	170,398	140,400	6,712
MOSAIC GLOBAL SALES LLC	PMIX	1,485,472	68,175,400	151,654,206	3,304,390
MOSSY CREEK ENTERPRISES, LLC	HJMX	2,515	2,774,966	77,805	71
MRXX CORPORATION	RRRX	346,522	2,053,215	84,505	14,262
MSSA COMPANY	MSSX	1,347	46,861	157,930	4,540
MUL RAILCARS, INC	PNWX	5,354,569	138,239,470	706,099,767	27,350,075
MWN MARKETING LLC	MWNX	125,490	2,031,071	986,258	60,936
N. G. TRANSPORTATION	CJRX	51,150	1,221,189	213,320	8,935
NACHURS ALPINE SOLUTIONS, INC.	NAXX	2,681	143,826	1,896,570	35,353
NASHTEX LEASING INC	NTLX	15,042	923,632	1,130,360	18,409
NATIONAL GYPSUM SERVICES COMPANY	NGSX	185,276	2,930,639	9,024,068	570,505
NATIONAL SALVAGE AND SERVICE CORP	NSSX	204,478	2,070,503	2,040,796	201,544
NATIONAL STEEL CAR LIMITED	NSCX	5,057	393,499	1,364,675	17,538
NGL CRUDE TRANSPORTATION, LLC	HSRX	60,797	6,443,631	31,042,440	292,892
NIAGARA METALS, LLC	NMPX	2,260	325,779	113,941	790
NORTH STAR REFINING, LLC	NSXX	63,559	1,491,129	4,144,245	176,647
NORTHERN METALS, LLC	EMRX	6,019	7,154,019	10,931,004	9,197
NOVA CHEMICALS INC	NCLX	2,141,826	75,241,631	309,855,067	8,820,325
NSC MINERALS LTD	NMIX	1,006	6,866,984	6,599,421	967
NUCOR LOGISTICS LLC	UFTX	5,808,022	78,389,342	139,546,258	10,339,259
OCCIDENTAL CHEMICAL CORPORATION	UCLX	2,148,953	66,641,981	184,111,208	5,936,893
OIL-DRI CORPORATION OF AMERICA	ODTX	12,529	147,668	175,200	14,865
OLIN CHLOR ALKALI LOGISTICS INC	SBLX	1,322,152	22,359,170	153,533,509	9,078,809
OMNISOURCE CORPORATION	SIMX	467,828	17,023,330	130,566,212	3,588,166
OQ CHEMICALS	OXAX	942	839,093	897,775	1,008
ORION ENGINEERED CARBONS LLC	ECQX	528,165	3,770,075	5,303,155	742,940
ORLANDO UTILITIES COMMISSION	OUCX	4,048,012	13,238,242	3,634,535	1,111,374

OTA OPERATING LLC	CEWX	121	218,596	123,594	68
OXBOW CALCINING INTERNATIONAL LLC	„	110,201	1,384,008	898,900	71,574
PBF HOLDING COMPANY LLC	DPRX	332,234	27,989,256	100,586,071	1,193,962
PCS PHOSPHATE COMPANY INC	WAGX	1,506,988	22,211,582	33,829,954	2,295,259
PCS SALES USA INC	POTX	1,151,136	99,083,224	158,268,892	1,838,747
PEORIA RIVER TERMINAL LLC	PRTX	3,184	2,436,955	2,528,520	3,304
PHILLIPS 66 COMPANY	PPRX	80,130	76,015,765	160,811,375	169,515
PINNACLE POLYMERS LLC	PINX	531,229	8,438,601	15,141,270	953,177
PNC EQUIPMENT FINANCE LLC	HKRX	3,016,843	66,603,750	142,280,483	6,444,650
POLYNT COMPOSITES USA INC	RCHX	4,543	25,811	393,641	69,285
PPG INDUSTRIES INC	PPGX	250,538	3,075,343	4,318,228	351,792
PRIMARY PRODUCTS INGREDIENTS AMERICAS LLC	TLEX	2,938,660	58,957,240	66,678,773	3,323,531
PROCOR LIMITED	UNPX	3,698,994	578,114,008	1,380,390,083	8,832,262
PROGRESS RAIL SERVICES CORPORATION	WOKX	12,168,406	182,325,766	211,662,238	14,126,320
PROGRESSIVE FUELS LIMITED	PFLX	21,167	1,816,344	1,214,274	14,151
PROLERIZED NEW ENGLAND	SSEX	188,806	3,333,767	321,945	18,233
PROTRADE TRANSPORTATION SERVICE LTD	DREX	220,007	1,949,895	1,356,658	153,072
PULLMAN INNOVATIONS	PULX	39,993	235,806	6,624,719	1,123,561
PV RAIL SERVICES LLC	EQCX	3,567	569,557	4,362,632	27,322
PVS CHEMICALS, INC	PVSX	242,347	2,923,639	8,848,678	733,487
PYCO INDUSTRIES INC.	CASX	48,752	2,963,256	10,832,782	178,223
RADIUS RECYCLING	ERXX	38,670	115,167	803,803	269,896
RAIL CONNECTION LLC	WCCX	51,047	4,167,749	11,668,645	142,919
RAIL SCAVENGERS, INC.	LOLX	16,352	388,961	380,000	15,975
RALCO LLC	WREX	89,245	1,459,086	1,766,660	108,058
RAVAGO AMERICAS, LLC	RDIX	35,268	1,625,480	5,093,192	110,507
REAGENT CHEMICAL & RESEARCH	RCRX	544,530	18,418,369	41,396,735	1,223,874
REDSTREAK LLC	QUAX	10,789	329,525	1,757,468	57,541
REG MARKETING & LOGISTICS GROUP LLC	REBX	240	214,950	869,716	971
RESIDUAL BASED FINANCE CORPORATION	TFOX	2,920,853	105,488,056	100,038,173	2,769,951
REYNOLDS CONSUMER PRODUCTS LLC	RCPX	1,885	153,184	12,080,250	148,653
RIO TINTO ALCAN INC	RTAX	4,061	4,212,763	19,384,433	18,686
RIVERSIDE RAIL, LLC	RVRX	248,105	10,043,053	52,823,035	1,304,948
ROANOKE CEMENT COMPANY LLC	RCCX	308	1,673,819	2,324,700	428
ROLLNG STEEL LLC	RKOX	30,625	372,169	275,600	22,679

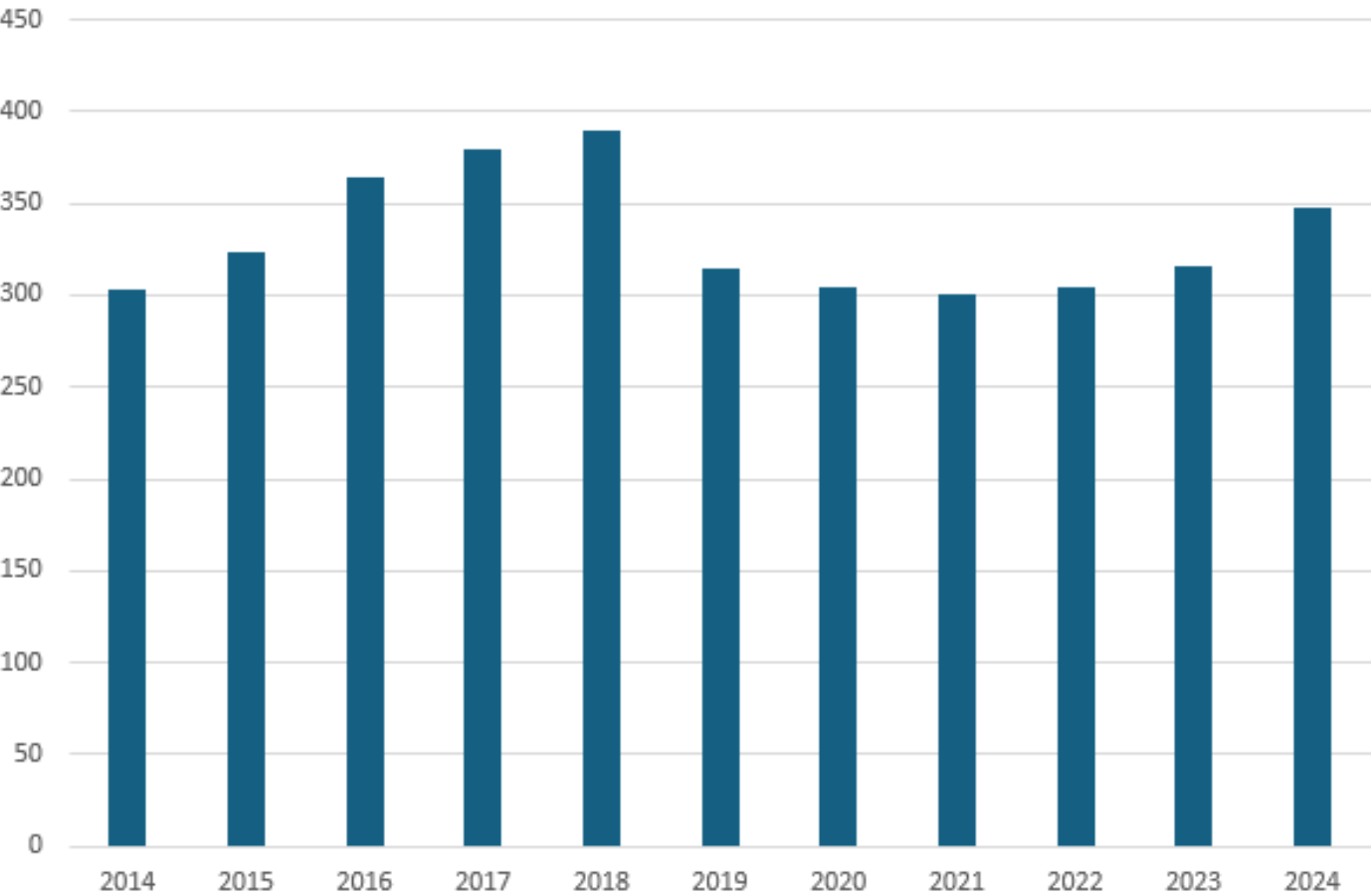
RTEX RAILCAR LEASING AND SALES, LLC	RTEX	4,225	68,835	407,733	25,026
RUNYON INDUSTRIES INC	RUNX	3,800	34,854	634,414	69,168
S M BROOKS FREIGHT	TJRX	9,540	381,073	558,426	13,980
SA RECYCLING LLC	SFRX	1,116,243	4,687,392	33,104,431	7,883,401
SAFETY-KLEEN SYSTEMS, INC	SKSX	199,400	8,384,475	34,560,834	821,927
SANDERSVILLE LEASING INC	TARX	881,172	1,167,375	345,215	260,579
SBBR, LLC	SBBX	1,428	2,151,332	4,614,476	3,063
SCHNITZER COLUMBUS RECYCLING LLC	FMTX	20,300	34,222	69,339	41,131
SCHNITZER STEEL SOUTHEAST	ORTX	30,175	139,543	1,640,343	354,710
SCHULUMBERGER TECHNOLOGY CORP	MISX	221,746	36,715,525	142,070,103	858,042
SCHUYLKILL RAILCAR INVESTORS LL, LP	SKYX	24	93,536	16,220	4
SEARLES VALLEY MINERALS INC	DGHX	2,626	20,525,824	53,070,540	6,790
SEMINOLE ELECTRIC COOPERATIVE INCORPORATED	SEMX	6,361,072	13,909,834	4,394,835	2,009,791
SEPARATION TECHNOLOGIES LLC	STFX	161	382,330	743,874	313
SGA LEASING	SGAX	3,674	709,592	160,809	833
SHARPTECH USA, LLC	CCIX	3,481	63,919	429,800	23,407
SHELBURNE LIMESTONE CORP	NKEX	504	559,172	15,885,728	14,318
SHELL USA INC	SPMX	579,544	20,257,602	264,491,574	7,566,765
SHINTECH INC	SPPX	837,997	39,857,935	41,311,629	868,561
SI GROUP, INC	SVCX	6,989	43,239	256,099	41,395
SIEMENS ENERGY INC	KWUX	2,681	40,346	3,496,419	232,338
SIOXSLAND ETHANOL LLC	SIOX	117,844	10,464,245	12,357,453	139,165
SISECAM WYOMING LLC	CICX	4,756	991,004	445,200	2,137
SMBC RAIL SERVICES LLC	TCBX	15,673,807	119,363,877	1,604,430,466	210,679,597
SMITH RAILROAD CO., INC	SRXX	309,121	3,788,120	247,286	20,179
SOUTH CAROLINA PUBLIC SERVICE AUTHORITY	SCWX	14,227,353	93,694,191	32,647,892	4,957,544
SOUTH DAKOTA SOYBEAN PROCESSORS LLC	SDPX	42,367	8,478,764	28,104,975	140,436
SOUTHERN IONICS INCORPORATED	SOIX	18,906	1,850,683	3,286,920	33,578
SOUTHERN RAIL ASSOCIATES	SRAX	111,751	2,409,923	2,691,749	124,820
SOUTHWEST RAIL INDUSTRIES INC	TACX	1,443,763	43,946,451	116,634,023	3,831,752
STANDRIDGE COLOR CORPORATION	SCBX	187,433	1,060,265	1,098,425	194,179
STELLA-JONES CORPORATION	SJTX	880	311,899	26,245	74
STONEBRIAR COMMERCIAL FINANCE LLC	SCFX	284,951	32,572,189	126,447,267	1,106,198
STRICKLAND TRADING, INC	STKX	990,566	3,730,071	5,187,636	1,377,640
SWBP LLC	SWBX	8,621	2,317,005	3,321,409	12,358

TAMINCO CORPORATION	TAMX	64,849	570,884	1,365,125	155,070
TEALINC, LLC	JOBX	304,611	2,503,328	1,944,409	236,600
THE CHEMOURS COMPANY FC, LLC	CMRX	167,792	5,512,522	28,912,129	880,037
THE INSTAR GROUP, LLC	IHRX	2,085,907	63,018,333	411,792,727	13,630,340
THE ONYX COLLECTION INC	ONYX	419	348,833	504,703	606
THE PROCTER & GAMBLE MANUFACTURING COMPANY	PGTX	184,083	7,767,979	9,772,005	231,574
THIELE KAOLIN COMPANY	ICKX	512,876	1,892,922	6,628,248	1,795,885
TMS INTERNATIONAL, LLC	TCTX	1,502	961,717	1,375,916	2,149
TOKAI CARBON CB LTD	TCHX	333,294	6,396,040	20,034,350	1,043,979
TRANSTAR, LLC	NSAX	170	905,003	337,343	63
TRINITY CHEMICAL LEASING L.L.C.	TCLX	2,802,370	62,863,133	209,788,941	9,352,162
TRINITY INDUSTRIES LEASING COMPANY	TISX	42,877,001	2,430,216,808	5,769,999,825	101,801,735
TRINITY RAIL MANAGEMENT INC	MCHX	5,830,893	17,643,604	2,416,217	798,516
TRINSEO, LLC	STYX	114,335	3,810,750	5,875,625	176,288
TROPICANA TRANSPORTATION CORPORATION	TPIX	1,612,226	9,694,604	15,402,417	2,561,443
TTX COMPANY	ZTTX	228,298,508	7,775,351,855	6,000,000,000	176,170,940
TYSON FOODS, INC	PBFX	183	5,039,121	13,082,333	475
UNION TANK CAR COMPANY	VIPX	31,497,581	1,360,548,515	2,672,448,531	61,868,918
US ECOLOGY IDAHO INC	CHUX	451	3,192,126	3,459,865	489
USA WASTE SERVICE	USWX	316	22,844,415	3,002,292	42
VALERO TERMINALING & DISTRIBUTION COMPANY	VMSX	5,130,537	116,478,321	322,441,751	14,202,637
VALLEY RAILCAR MANAGEMENT	RISX	108	1,692,628	1,567,263	100
VINTON STEEL LLC	VNTX	6	1,404	69,350	296
VIP TANK CAR SERVICE	DACX	6,200	34,661	61,482	10,998
VOESTALPINE RAILWAY SYSTEMS NORTRAK LLC	NTKX	24	4,599	16,108	84
VULCAN MATERIALS COMPANY	VULX	8,765,936	48,819,844	197,352,399	35,435,969
WACKER CHEMICAL CORPORATION	WPHX	51,425	751,821	5,733,703	392,189
WALTER HAFFNER COMPANY	WCHX	505,270	8,869,780	20,164,094	1,148,654
WASTE CONVERSION TECHNOLOGIES LLC	WINX	89,695	36,058,272	11,663,879	29,014
WEBB ASSET MANAGEMENT	wamx	1,801	2,012,722	588,385	526
WELLS FARGO RAIL CORPORATION	XTRX	30,272,203	1,528,589,880	2,484,753,903	49,208,081
WESTERN RAILROAD CARS INC.	WERX	1,395	31,571	411,250	18,172
WESTLAKE CHEMICAL CORPORATION	WLPX	2,126,506	42,206,551	295,503,742	14,888,458
WESTLAKE CHLOR-VINYLS CORPORATION	NAPX	624,870	11,640,363	30,351,126	1,629,288
WESTROCK COMPANY FKA ROME-MILAN	WVCX	163,038	1,524,835	3,235,970	345,996

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WHITE FLYER TARGETS, LLC	WFTX	190	4,185	162,975	7,399
WTE RECYCLING, INC.	wtrx	266	38,268	25,935	180
ZEKELMAN FREIGHT, LLC	ZEKX	4,277	2,687,356	984,738	1,567
Totals		714,470,597	25,049,241,390	49,115,226,649	1,505,169,336

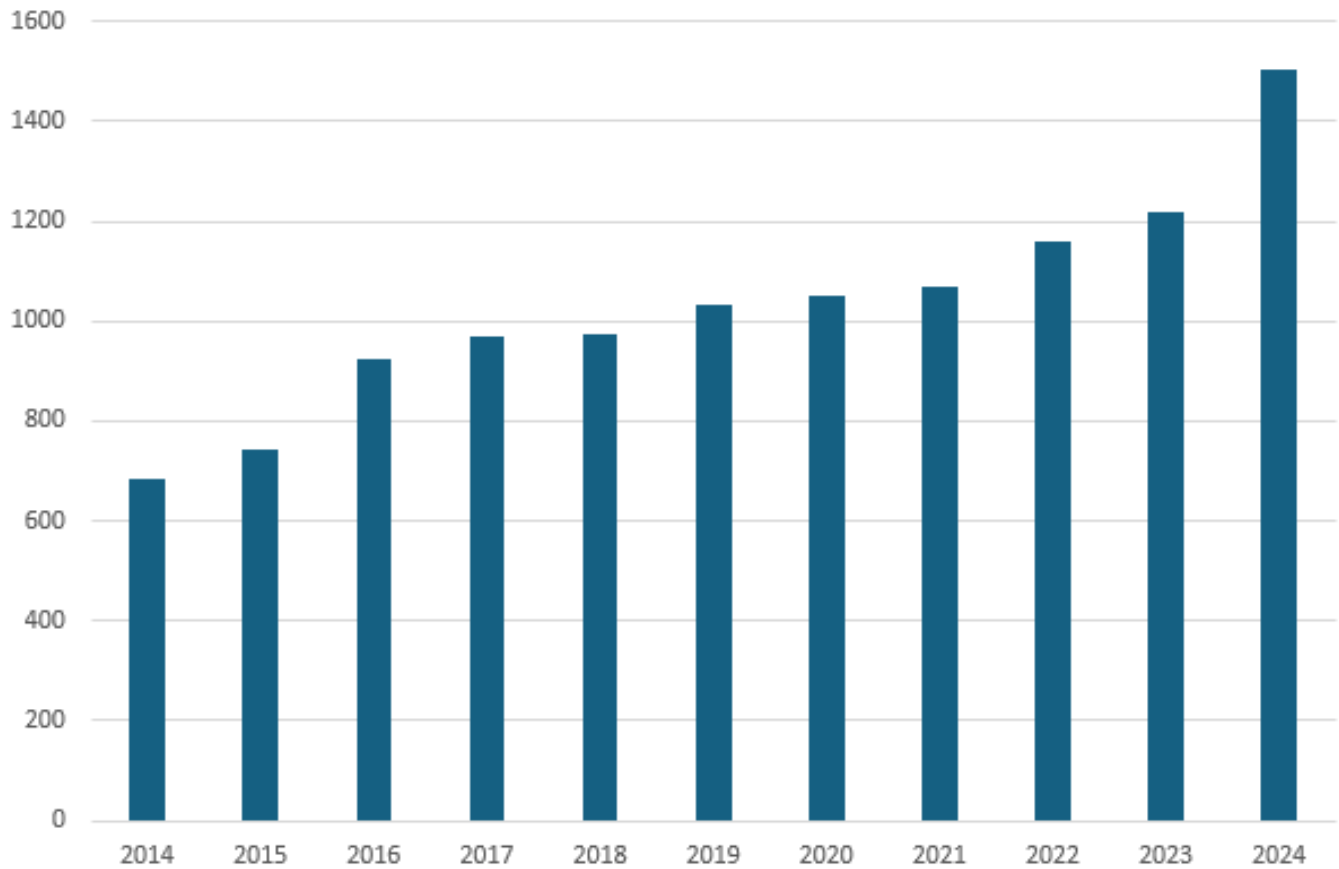
**RAILROAD EQUIPMENT CARS
NUMBER OF COMPANIES**

Tax Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Number of Companies	303	323	364	380	390	314	305	300	304	316	348



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

Tax Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Fair Market Value	685.52	740.95	922.63	968.62	975.60	1,032.61	1,048.96	1,069.82	1,157.60	1,219.15	1,505.17



**ASSESSED VALUE TOTALS BY
TAXING DISTRICT**

RAILROAD EQUIPMENT CAR COMPANY
Assessed Values By Taxing District
2024

Name	District	Tmiles	100% FMV	ER	Assessed Value
APPLING	BAXLEY	2.73	594,478.44	36.31	215,855.12
APPLING	COUNTY FIRE DIST	30.75	6,696,048.41	36.31	2,431,335.18
APPLING	COUNTY INCORPORATED	2.73	594,478.44	36.31	215,855.12
APPLING	COUNTY UNINCORPORATED	28.02	6,101,569.96	36.31	2,215,480.05
APPLING	SCHOOL	30.75	6,696,048.41	36.31	2,431,335.18
ATKINSON	COUNTY INCORPORATED	1.00	217,757.67	34.09	74,233.59
ATKINSON	COUNTY UNINCORPORATED	8.00	1,742,061.37	34.09	593,868.72
ATKINSON	PEARSON	1.00	217,757.67	34.09	74,233.59
ATKINSON	SCHOOL	9.00	1,959,819.05	34.09	668,102.31
BACON	COUNTY INCORPORATED	0.00	0.00	40.00	0.00
BACON	COUNTY UNINCORPORATED	6.43	1,400,181.83	40.00	560,072.73
BACON	SCHOOL	6.43	1,400,181.83	40.00	560,072.73
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	1,125,807.16	34.16	384,575.73
BALDWIN	COUNTY UNINCORPORATED	27.85	6,064,551.16	34.16	2,071,650.68
BALDWIN	MILLEDGEVILLE	5.17	1,125,807.16	34.16	384,575.73
BALDWIN	SCHOOL	33.02	7,190,358.32	34.16	2,456,226.40
BANKS	ALTO - BANKS	1.21	263,486.78	40.00	105,394.71
BANKS	COUNTY INCORPORATED	4.44	966,844.06	40.00	386,737.62
BANKS	COUNTY UNINCORPORATED	7.11	1,548,257.05	40.00	619,302.82
BANKS	GILLSVILLE	0.78	169,850.98	40.00	67,940.39
BANKS	LULA	1.75	381,075.93	40.00	152,430.37
BANKS	MAYSVILLE - BANKS	0.70	152,430.37	40.00	60,972.15
BANKS	SCHOOL	11.55	2,515,101.11	40.00	1,006,040.44
BARROW	AUBURN - BARROW	1.77	385,431.08	40.00	154,172.43
BARROW	CARL	2.07	450,758.38	40.00	180,303.35
BARROW	COUNTY FIRE DIST	18.81	4,096,021.81	40.00	1,638,408.72
BARROW	COUNTY INCORPORATED	7.75	1,687,621.96	40.00	675,048.78
BARROW	COUNTY UNINCORPORATED	12.97	2,824,317.00	40.00	1,129,726.80
BARROW	SCHOOL	20.72	4,511,938.96	40.00	1,804,775.58
BARROW	STATHAM	2.00	435,515.34	40.00	174,206.14
BARROW	WINDER	1.91	415,917.15	40.00	166,366.86
BARTOW	ADAIRSVILLE	1.08	235,178.29	37.80	88,897.39
BARTOW	CARTERSVILLE	17.48	3,806,404.10	37.80	1,438,820.75
BARTOW	COUNTY INCORPORATED	24.22	5,274,090.81	37.80	1,993,606.33
BARTOW	COUNTY UNINCORPORATED	57.34	12,486,224.90	37.80	4,719,793.01
BARTOW	EMERSON	2.11	459,468.69	37.80	173,679.16
BARTOW	IND SCHOOL CARTERSVILLE	17.48	3,806,404.10	37.80	1,438,820.75
BARTOW	KINGSTON	1.77	385,431.08	37.80	145,692.95
BARTOW	SCHOOL	64.08	13,953,911.61	37.80	5,274,578.59
BARTOW	WHITE	1.78	387,608.66	37.80	146,516.07
BEN HILL	COUNTY INCORPORATED	4.39	955,956.18	40.00	382,382.47
BEN HILL	COUNTY UNINCORPORATED	21.11	4,596,864.45	40.00	1,838,745.78
BEN HILL	FITZGERALD	4.39	955,956.18	40.00	382,382.47

BEN HILL	SCHOOL	25.50	5,552,820.63	40.00	2,221,128.25
BERRIEN	COUNTY INCORPORATED	3.15	685,936.67	27.25	186,917.74
BERRIEN	COUNTY UNINCORPORATED	8.56	1,864,005.67	27.25	507,941.55
BERRIEN	NASHVILLE	2.20	479,066.88	27.25	130,545.72
BERRIEN	RAY CITY	0.95	206,869.79	27.25	56,372.02
BERRIEN	SCHOOL	11.71	2,549,942.34	27.25	694,859.29
BIBB	COUNTY INCORPORATED	201.26	43,825,909.03	40.00	17,530,363.61
BIBB	SCHOOL	201.26	43,825,909.03	40.00	17,530,363.61
BLECKLEY	COCHRAN	3.18	692,469.40	40.00	276,987.76
BLECKLEY	COUNTY INCORPORATED	3.18	692,469.40	40.00	276,987.76
BLECKLEY	COUNTY UNINCORPORATED	13.95	3,037,719.52	40.00	1,215,087.81
BLECKLEY	SCHOOL	17.13	3,730,188.92	40.00	1,492,075.57
BRANTLEY	COUNTY FIRE -INC NAHUNTA VFD	3.61	786,105.20	31.92	250,924.78
BRANTLEY	COUNTY FIRE -UNINC	43.41	9,452,860.53	31.92	3,017,353.08
BRANTLEY	COUNTY FIRE -UNINC CALVARY VFD	6.63	1,443,733.36	31.92	460,839.69
BRANTLEY	COUNTY INCORPORATED	5.97	1,300,013.30	31.92	414,964.25
BRANTLEY	COUNTY UNINCORPORATED	50.04	10,896,593.90	31.92	3,478,192.77
BRANTLEY	HOBOKEN	2.36	513,908.11	31.92	164,039.47
BRANTLEY	NAHUNTA	3.61	786,105.20	31.92	250,924.78
BRANTLEY	SCHOOL	56.01	12,196,607.20	31.92	3,893,157.02
BROOKS	COUNTY INCORPORATED	6.35	1,382,761.22	40.00	553,104.49
BROOKS	COUNTY UNINCORPORATED	45.69	9,949,348.02	40.00	3,979,739.21
BROOKS	COUNTY WIDE DEVELOPMENT AUTH	52.04	11,332,109.24	40.00	4,532,843.70
BROOKS	MORVEN	1.50	326,636.51	40.00	130,654.60
BROOKS	QUITMAN	4.85	1,056,124.71	40.00	422,449.88
BROOKS	SCHOOL	52.04	11,332,109.24	40.00	4,532,843.70
BRYAN	COUNTY INCORPORATED	4.70	1,023,461.06	37.33	382,058.01
BRYAN	COUNTY UNINCORPORATED	42.90	9,341,804.12	37.33	3,487,295.48
BRYAN	PEMBROKE	0.10	21,775.77	37.33	8,128.89
BRYAN	RICHMOND HILL	4.60	1,001,685.29	37.33	373,929.12
BRYAN	SCHOOL	47.60	10,365,265.18	37.33	3,869,353.49
BULLOCH	COUNTY FIRE - UNINC STSBORO	18.35	3,995,853.28	36.14	1,444,101.38
BULLOCH	COUNTY INCORPORATED	7.01	1,526,481.28	36.14	551,670.33
BULLOCH	COUNTY UNINCORPORATED	18.35	3,995,853.28	36.14	1,444,101.38
BULLOCH	SCHOOL	25.36	5,522,334.56	36.14	1,995,771.71
BULLOCH	STATESBORO	7.01	1,526,481.28	36.14	551,670.33
BURKE	COUNTY FIRE DISTRICT	51.87	11,295,090.44	40.00	4,518,036.18
BURKE	COUNTY INCORPORATED	12.13	2,641,400.56	40.00	1,056,560.22
BURKE	COUNTY UNINCORPORATED	47.52	10,347,844.56	40.00	4,139,137.82
BURKE	MIDVILLE	4.35	947,245.87	40.00	378,898.35
BURKE	SCHOOL	59.65	12,989,245.12	40.00	5,195,698.05
BURKE	WAYNESBORO	7.78	1,694,154.69	40.00	677,661.88
BUTTS	COUNTY INCORPORATED	10.70	2,330,007.09	40.00	932,002.84
BUTTS	COUNTY UNINCORPORATED	16.80	3,658,328.89	40.00	1,463,331.56
BUTTS	COUNTY WIDE HOSPITAL	27.50	5,988,335.97	40.00	2,395,334.39
BUTTS	FLOVILLA	2.74	596,656.02	40.00	238,662.41
BUTTS	JACKSON	4.74	1,032,171.36	40.00	412,868.54
BUTTS	JENKINSBURG	3.22	701,179.70	40.00	280,471.88
BUTTS	SCHOOL	27.50	5,988,335.97	40.00	2,395,334.39
CALHOUN	ARLINGTON - CALHOUN	1.96	426,805.04	40.00	170,722.02
CALHOUN	COUNTY INCORPORATED	11.22	2,443,241.08	40.00	977,296.43

CALHOUN	COUNTY UNINCORPORATED	28.44	6,193,028.19	40.00	2,477,211.28
CALHOUN	EDISON	4.88	1,062,657.44	40.00	425,062.98
CALHOUN	LEARY	2.19	476,889.30	40.00	190,755.72
CALHOUN	SCHOOL	39.66	8,636,269.26	40.00	3,454,507.70
CAMDEN	COUNTY INCORPORATED	18.94	4,124,330.30	40.00	1,649,732.12
CAMDEN	COUNTY UNINCORPORATED	13.80	3,005,055.87	40.00	1,202,022.35
CAMDEN	KINGSLAND	6.04	1,315,256.34	40.00	526,102.54
CAMDEN	SCHOOL	32.74	7,129,386.17	40.00	2,851,754.47
CAMDEN	ST. MARYS	12.90	2,809,073.97	40.00	1,123,629.59
CANDLER	COUNTY INCORPORATED	4.82	1,049,591.98	40.00	419,836.79
CANDLER	COUNTY UNINCORPORATED	3.23	703,357.28	40.00	281,342.91
CANDLER	COUNTY WIDE HOSPITAL	8.05	1,752,949.26	40.00	701,179.70
CANDLER	METTER	2.52	548,749.33	40.00	219,499.73
CANDLER	PULASKI	2.30	500,842.65	40.00	200,337.06
CANDLER	SCHOOL	8.05	1,752,949.26	40.00	701,179.70
CARROLL	CARROLLTON	6.30	1,371,873.33	40.00	548,749.33
CARROLL	COUNTY INC - CARROLLTON	6.30	1,371,873.33	40.00	548,749.33
CARROLL	COUNTY INC - OTHER	9.05	1,970,706.93	40.00	788,282.77
CARROLL	COUNTY UNINCORPORATED	37.14	8,087,519.93	40.00	3,235,007.97
CARROLL	IND SCHOOL BREMEN 40%	0.00	0.00	40.00	0.00
CARROLL	IND SCHOOL CARROLLTON	6.30	1,371,873.33	40.00	548,749.33
CARROLL	SCHOOL	46.19	10,058,226.86	40.00	4,023,290.74
CARROLL	TEMPLE	2.65	577,057.83	40.00	230,823.13
CARROLL	VILLA RICA	4.17	908,049.49	40.00	363,219.80
CARROLL	WHITESBURG	2.23	485,599.61	40.00	194,239.84
CATOOSA	COUNTY INCORPORATED	0.45	97,990.95	33.36	32,689.78
CATOOSA	COUNTY UNINCORPORATED	13.32	2,900,532.19	33.36	967,617.54
CATOOSA	RINGGOLD	0.45	97,990.95	33.36	32,689.78
CATOOSA	SCHOOL	13.77	2,998,523.14	33.36	1,000,307.32
CHARLTON	COUNTY INCORPORATED	11.23	2,445,418.65	40.00	978,167.46
CHARLTON	COUNTY UNINCORPORATED	50.76	11,053,379.42	40.00	4,421,351.77
CHARLTON	FOLKSTON	7.86	1,711,575.30	40.00	684,630.12
CHARLTON	HOMELAND	3.37	733,843.35	40.00	293,537.34
CHARLTON	SCHOOL	61.99	13,498,798.08	40.00	5,399,519.23
CHATHAM	CHATHAM AREA TRANSIT DISTRICT	356.15	77,554,394.81	37.09	28,764,925.04
CHATHAM	COUNTY INCORPORATED	75.70	16,484,255.76	37.09	6,114,010.46
CHATHAM	COUNTY SSD - UNINC	283.18	61,664,617.50	37.09	22,871,406.63
CHATHAM	COUNTY UNINCORPORATED	283.18	61,664,617.50	37.09	22,871,406.63
CHATHAM	GARDEN CITY	21.42	4,664,369.33	37.09	1,730,014.58
CHATHAM	POOLER	0.32	69,682.45	37.09	25,845.22
CHATHAM	PORT WENTWORTH	2.41	524,795.99	37.09	194,646.83
CHATHAM	SAVANNAH	51.55	11,225,407.98	37.09	4,163,503.82
CHATHAM	SCHOOL	358.88	78,148,873.26	37.09	28,985,417.09
CHATTAHOOCHEE	COUNTY INCORPORATED	0.00	0.00	37.13	0.00
CHATTAHOOCHEE	COUNTY UNINCORPORATED	32.46	7,068,414.03	37.13	2,624,502.13
CHATTAHOOCHEE	SCHOOL	32.46	7,068,414.03	37.13	2,624,502.13
CHATTOOGA	COUNTY INCORPORATED	5.10	1,110,564.13	40.00	444,225.65
CHATTOOGA	COUNTY UNINCORPORATED	19.50	4,246,274.60	40.00	1,698,509.84
CHATTOOGA	IND SCHOOL TRION	2.60	566,169.95	40.00	226,467.98
CHATTOOGA	SCHOOL	24.60	5,356,838.73	40.00	2,142,735.49
CHATTOOGA	SUMMERVILLE 100%	2.50	544,394.18	100.00	544,394.18

CHATTOOGA	TRION	2.60	566,169.95	40.00	226,467.98
CHEROKEE	BALL GROUND	2.47	537,861.45	40.00	215,144.58
CHEROKEE	CANTON	4.90	1,067,012.59	40.00	426,805.04
CHEROKEE	COUNTY FIRE DIST - UNINC	18.48	4,024,161.77	40.00	1,609,664.71
CHEROKEE	COUNTY INCORPORATED	15.63	3,403,552.41	40.00	1,361,420.96
CHEROKEE	COUNTY UNINCORPORATED	18.48	4,024,161.77	40.00	1,609,664.71
CHEROKEE	COUNTY WIDE RECREATION BOND	34.11	7,427,714.19	40.00	2,971,085.68
CHEROKEE	HOLLY SPRINGS	2.53	550,926.91	40.00	220,370.76
CHEROKEE	NELSON - CHEROKEE	1.32	287,440.13	40.00	114,976.05
CHEROKEE	SCHOOL	34.11	7,427,714.19	40.00	2,971,085.68
CHEROKEE	WOODSTOCK	4.41	960,311.33	40.00	384,124.53
CLARKE	ATHENS D/T DEV AUTH	0.05	10,887.88	40.00	4,355.15
CLARKE	BOGART	0.45	97,990.95	40.00	39,196.38
CLARKE	COUNTY INCORPORATED	59.02	12,852,057.79	40.00	5,140,823.12
CLARKE	SCHOOL	59.02	12,852,057.79	40.00	5,140,823.12
CLAY	COUNTY INCORPORATED	0.00	0.00	37.70	0.00
CLAY	SCHOOL	0.00	0.00	37.70	0.00
CLAYTON	COLLEGE PARK	0.90	195,981.90	40.00	78,392.76
CLAYTON	COUNTY FIRE DISTRICT	26.97	5,872,924.41	40.00	2,349,169.76
CLAYTON	COUNTY INCORPORATED	15.17	3,303,383.88	40.00	1,321,353.55
CLAYTON	COUNTY UNINCORPORATED	26.97	5,872,924.41	40.00	2,349,169.76
CLAYTON	FOREST PARK	3.08	670,693.63	40.00	268,277.45
CLAYTON	JONESBORO	2.23	485,599.61	40.00	194,239.84
CLAYTON	LAKE CITY	3.16	688,114.24	40.00	275,245.70
CLAYTON	LOVEJOY	1.63	354,945.01	40.00	141,978.00
CLAYTON	MORROW	4.17	908,049.49	40.00	363,219.80
CLAYTON	SCHOOL	42.14	9,176,308.29	40.00	3,670,523.32
CLINCH	COUNTY INCORPORATED	2.09	455,113.53	28.37	129,115.71
CLINCH	COUNTY UNINCORPORATED	60.78	13,235,311.29	28.37	3,754,857.81
CLINCH	COUNTY WIDE DEVELOPMENT AUTH	62.87	13,690,424.83	28.37	3,883,973.52
CLINCH	COUNTY WIDE HOSPITAL	62.87	13,690,424.83	28.37	3,883,973.52
CLINCH	HOMERVILLE	2.09	455,113.53	28.37	129,115.71
CLINCH	SCHOOL	62.87	13,690,424.83	28.37	3,883,973.52
COBB	ACWORTH	2.00	435,515.34	40.00	174,206.14
COBB	AUSTELL	22.02	4,795,023.93	40.00	1,918,009.57
COBB	COUNTY FIRE DISTRICT	83.78	18,243,737.74	40.00	7,297,495.10
COBB	COUNTY INCORPORATED	41.40	9,015,167.61	40.00	3,606,067.04
COBB	COUNTY UNINCORPORATED	80.18	17,459,810.13	40.00	6,983,924.05
COBB	IND SCHOOL MARIETTA	10.59	2,306,053.74	40.00	922,421.50
COBB	KENNESAW	3.87	842,722.19	40.00	337,088.88
COBB	MARIETTA	10.59	2,306,053.74	40.00	922,421.50
COBB	POWDER SPRINGS	0.50	108,878.84	40.00	43,551.54
COBB	SCHOOL	108.46	23,617,997.08	40.00	9,447,198.83
COBB	SMYRNA	2.42	526,973.57	40.00	210,789.43
COFFEE	AMBROSE	3.35	729,488.20	31.89	232,633.79
COFFEE	COUNTY INCORPORATED	8.93	1,944,576.01	31.89	620,125.29
COFFEE	COUNTY SSD - COUNTYWIDE	35.79	7,793,547.07	31.89	2,485,362.16
COFFEE	COUNTY UNINCORPORATED	26.86	5,848,971.06	31.89	1,865,236.87
COFFEE	DOUGLAS	3.09	672,871.21	31.89	214,578.63
COFFEE	NICHOLLS	2.49	542,216.60	31.89	172,912.87
COFFEE	SCHOOL	35.79	7,793,547.07	31.89	2,485,362.16

COLQUITT	COUNTY INCORPORATED	6.82	1,485,107.32	40.00	594,042.93
COLQUITT	COUNTY SSD	37.61	8,189,866.04	40.00	3,275,946.42
COLQUITT	COUNTY UNINCORPORATED	35.19	7,662,892.47	40.00	3,065,156.99
COLQUITT	COUNTY WIDE DEVELOPMENT AUTH	42.01	9,147,999.79	40.00	3,659,199.92
COLQUITT	COUNTY WIDE RECREATION	42.01	9,147,999.79	40.00	3,659,199.92
COLQUITT	DOERUN	1.42	309,215.89	40.00	123,686.36
COLQUITT	ELLENTON	1.00	217,757.67	40.00	87,103.07
COLQUITT	MOULTRIE	4.40	958,133.76	40.00	383,253.50
COLQUITT	SCHOOL	42.01	9,147,999.79	40.00	3,659,199.92
COLUMBIA	COUNTY FIRE DIST - UNINC	22.41	4,879,949.43	40.00	1,951,979.77
COLUMBIA	COUNTY INCORPORATED	3.52	766,507.00	40.00	306,602.80
COLUMBIA	COUNTY UNINCORPORATED	22.41	4,879,949.43	40.00	1,951,979.77
COLUMBIA	GROVETOWN	2.00	435,515.34	40.00	174,206.14
COLUMBIA	HARLEM	1.52	330,991.66	40.00	132,396.66
COLUMBIA	SCHOOL	25.93	5,646,456.43	40.00	2,258,582.57
COOK	ADEL	5.35	1,165,003.54	29.48	343,443.04
COOK	CECIL	1.00	217,757.67	29.48	64,194.96
COOK	COUNTY INCORPORATED	11.43	2,488,970.19	29.48	733,748.41
COOK	COUNTY UNINCORPORATED	29.01	6,317,150.06	29.48	1,862,295.84
COOK	LENOX	1.87	407,206.85	29.48	120,044.58
COOK	SCHOOL	40.44	8,806,120.25	29.48	2,596,044.25
COOK	SPARKS	3.21	699,002.13	29.48	206,065.83
COWETA	COUNTY FIRE DISTRICT	72.09	15,698,150.56	40.00	6,279,260.22
COWETA	COUNTY INCORPORATED	18.76	4,085,133.92	40.00	1,634,053.57
COWETA	COUNTY UNINCORPORATED	61.72	13,440,003.50	40.00	5,376,001.40
COWETA	GRANTVILLE	2.13	463,823.84	40.00	185,529.54
COWETA	HARALSON	0.98	213,402.52	40.00	85,361.01
COWETA	MORELAND	1.41	307,038.32	40.00	122,815.33
COWETA	NEWNAN	8.39	1,826,986.87	40.00	730,794.75
COWETA	SCHOOL	80.48	17,525,137.43	40.00	7,010,054.97
COWETA	SENOIA	3.93	855,787.65	40.00	342,315.06
COWETA	SHARPSBURG	0.77	167,673.41	40.00	67,069.36
COWETA	TURIN	1.15	250,421.32	40.00	100,168.53
CRAWFORD	COUNTY INCORPORATED	0.00	0.00	37.45	0.00
CRAWFORD	COUNTY UNINCORPORATED	13.20	2,874,401.27	37.45	1,076,463.28
CRAWFORD	SCHOOL	13.20	2,874,401.27	37.45	1,076,463.28
CRISP	ARABI	3.58	779,572.47	40.00	311,828.99
CRISP	CORDELE	9.25	2,014,258.46	40.00	805,703.38
CRISP	COUNTY INCORPORATED	12.83	2,793,830.93	40.00	1,117,532.37
CRISP	COUNTY SSD - UNINC	64.95	14,143,360.78	40.00	5,657,344.31
CRISP	COUNTY UNINCORPORATED	64.95	14,143,360.78	40.00	5,657,344.31
CRISP	SCHOOL	77.78	16,937,191.71	40.00	6,774,876.68
DADE	COUNTY INCORPORATED	1.78	387,608.66	37.28	144,500.51
DADE	COUNTY UNINCORPORATED	31.57	6,874,609.70	37.28	2,562,854.50
DADE	SCHOOL	33.35	7,262,218.35	37.28	2,707,355.00
DADE	TRENTON	1.78	387,608.66	37.28	144,500.51
DAWSON	COUNTY INCORPORATED	0.00	0.00	40.00	0.00
DAWSON	SCHOOL	0.00	0.00	40.00	0.00
DECATUR	BAINBRIDGE	13.57	2,954,971.61	40.00	1,181,988.64
DECATUR	BRINSON	1.50	326,636.51	40.00	130,654.60
DECATUR	CLIMAX	1.00	217,757.67	40.00	87,103.07

DECATUR	COUNTY FIRE DISTRICT	53.21	11,586,885.72	40.00	4,634,754.29
DECATUR	COUNTY INCORPORATED	16.07	3,499,365.79	40.00	1,399,746.32
DECATUR	COUNTY SSD - UNINC	50.71	11,042,491.54	40.00	4,416,996.62
DECATUR	COUNTY UNINCORPORATED	50.71	11,042,491.54	40.00	4,416,996.62
DECATUR	COUNTY WIDE DEVELOPMENT AUTH	66.78	14,541,857.32	40.00	5,816,742.93
DECATUR	COUNTY WIDE ECON DEV BONDS	66.78	14,541,857.32	40.00	5,816,742.93
DECATUR	COUNTY WIDE HOSPITAL	66.78	14,541,857.32	40.00	5,816,742.93
DECATUR	COUNTY WIDE LIBRARY	66.78	14,541,857.32	40.00	5,816,742.93
DECATUR	COUNTY WIDE RECREATION	66.78	14,541,857.32	40.00	5,816,742.93
DECATUR	SCHOOL	66.78	14,541,857.32	40.00	5,816,742.93
DEKALB	ATLANTA	2.33	507,375.38	40.00	202,950.15
DEKALB	AVONDALE ESTATES	0.49	106,701.26	40.00	42,680.50
DEKALB	BROOKHAVEN	8.03	1,748,594.10	40.00	699,437.64
DEKALB	CHAMBLEE	9.10	1,981,594.81	40.00	792,637.92
DEKALB	CLARKSTON	1.02	222,112.83	40.00	88,845.13
DEKALB	COUNTY FIRE DISTRICT	96.93	21,107,251.13	40.00	8,442,900.45
DEKALB	COUNTY INCORPORATED	47.21	10,280,339.69	40.00	4,112,135.88
DEKALB	COUNTY SSD - AVONDALE EST	0.49	106,701.26	40.00	42,680.50
DEKALB	COUNTY SSD - BROOKHAVEN	8.03	1,748,594.10	40.00	699,437.64
DEKALB	COUNTY SSD - CHAMBLEE	9.10	1,981,594.81	40.00	792,637.92
DEKALB	COUNTY SSD - CLARKSTON	1.02	222,112.83	40.00	88,845.13
DEKALB	COUNTY SSD - DECATUR	1.38	300,505.59	50.00	150,252.80
DEKALB	COUNTY SSD - DUNWOODY	0.00	0.00	40.00	0.00
DEKALB	COUNTY SSD - LITHONIA	1.01	219,935.25	40.00	87,974.10
DEKALB	COUNTY SSD - PINE LAKE	0.00	0.00	40.00	0.00
DEKALB	COUNTY SSD - STONE MOUNTAIN	1.16	252,598.90	40.00	101,039.56
DEKALB	COUNTY SSD - STONECREST	0.00	0.00	40.00	0.00
DEKALB	COUNTY SSD - TUCKER	0.00	0.00	40.00	0.00
DEKALB	COUNTY UNINCORPORATED	53.43	11,634,792.40	40.00	4,653,916.96
DEKALB	DECATUR 50%	1.38	300,505.59	40.00	120,202.24
DEKALB	DORAVILLE	22.69	4,940,921.57	40.00	1,976,368.63
DEKALB	IND SCHOOL ATLANTA	2.33	507,375.38	40.00	202,950.15
DEKALB	IND SCHOOL DECATUR 50%	1.38	300,505.59	50.00	150,252.80
DEKALB	LITHONIA	1.01	219,935.25	40.00	87,974.10
DEKALB	SCHOOL	96.93	21,107,251.13	40.00	8,442,900.45
DEKALB	STONE MOUNTAIN	1.16	252,598.90	40.00	101,039.56
DODGE	CHAUNCEY	2.12	461,646.26	36.56	168,777.87
DODGE	COUNTY INCORPORATED	9.08	1,977,239.66	36.56	722,878.82
DODGE	COUNTY UNINCORPORATED	38.00	8,274,791.53	36.56	3,025,263.78
DODGE	EASTMAN	3.95	860,142.80	36.56	314,468.21
DODGE	MILAN	0.94	204,692.21	36.56	74,835.47
DODGE	RHINE	2.03	442,048.07	36.56	161,612.77
DODGE	SCHOOL	47.04	10,243,320.88	36.56	3,744,958.11
DOOLY	BYROMVILLE	0.76	165,495.83	40.00	66,198.33
DOOLY	COUNTY INCORPORATED	13.05	2,841,737.62	40.00	1,136,695.05
DOOLY	COUNTY UNINCORPORATED	40.49	8,817,008.13	40.00	3,526,803.25
DOOLY	LILLY	1.78	387,608.66	40.00	155,043.46
DOOLY	PINEHURST	1.18	256,954.05	40.00	102,781.62
DOOLY	SCHOOL	53.54	11,658,745.75	40.00	4,663,498.30
DOOLY	UNADILLA	3.89	847,077.34	40.00	338,830.94
DOOLY	VIENNA	5.44	1,184,601.73	40.00	473,840.69

DOUGHERTY	ALBANY	31.73	6,909,450.93	34.30	2,369,941.67
DOUGHERTY	COUNTY INCORPORATED	31.73	6,909,450.93	34.30	2,369,941.67
DOUGHERTY	COUNTY SSD - UNINC	35.79	7,793,547.07	34.30	2,673,186.65
DOUGHERTY	COUNTY UNINCORPORATED	35.79	7,793,547.07	34.30	2,673,186.65
DOUGHERTY	SCHOOL	67.46	14,689,932.54	34.30	5,038,646.86
DOUGLAS	COUNTY INCORPORATED	4.36	949,423.45	40.00	379,769.38
DOUGLAS	COUNTY UNINCORPORATED	17.00	3,701,880.42	40.00	1,480,752.17
DOUGLAS	DOUGLASVILLE	4.36	949,423.45	40.00	379,769.38
DOUGLAS	SCHOOL	21.36	4,651,303.87	40.00	1,860,521.55
EARLY	ARLINGTON - EARLY	22.22	4,838,575.47	40.00	1,935,430.19
EARLY	BLAKELY	0.00	0.00	40.00	0.00
EARLY	COUNTY INCORPORATED	24.64	5,365,549.03	40.00	2,146,219.61
EARLY	COUNTY UNINCORPORATED	64.52	14,049,724.98	40.00	5,619,889.99
EARLY	DAMASCUS	0.00	0.00	40.00	0.00
EARLY	JAKIN	1.17	254,776.48	40.00	101,910.59
EARLY	SCHOOL	75.12	16,357,956.31	40.00	6,543,182.52
ECHOLS	COUNTY UNINCORPORATED	20.16	4,389,994.66	29.68	1,302,950.42
ECHOLS	SCHOOL	20.16	4,389,994.66	29.68	1,302,950.42
EFFINGHAM	COUNTY INCORPORATED	4.60	1,001,685.29	37.15	372,126.09
EFFINGHAM	COUNTY UNINCORPORATED	61.70	13,435,648.35	37.15	4,991,343.36
EFFINGHAM	COUNTY WIDE HOSPITAL	66.30	14,437,333.64	37.15	5,363,469.45
EFFINGHAM	COUNTY WIDE INDUSTRIAL AUTH	66.30	14,437,333.64	37.15	5,363,469.45
EFFINGHAM	RINCON	2.50	544,394.18	37.15	202,242.44
EFFINGHAM	SCHOOL	66.30	14,437,333.64	37.15	5,363,469.45
EFFINGHAM	SPRINGFIELD	2.10	457,291.11	37.15	169,883.65
ELBERT	BOWMAN	1.50	326,636.51	40.00	130,654.60
ELBERT	COUNTY INCORPORATED	4.41	960,311.33	40.00	384,124.53
ELBERT	COUNTY UNINCORPORATED	36.41	7,928,556.83	40.00	3,171,422.73
ELBERT	ELBERTON	2.91	633,674.82	40.00	253,469.93
ELBERT	SCHOOL	40.82	8,888,868.16	40.00	3,555,547.26
EMANUEL	COUNTY INCORPORATED	0.00	0.00	35.01	0.00
EMANUEL	COUNTY SSD - ADRIAN #5	0.00	0.00	35.01	0.00
EMANUEL	COUNTY SSD - GARFIELD #4	0.00	0.00	35.01	0.00
EMANUEL	COUNTY SSD - NUNEZ	0.00	0.00	35.01	0.00
EMANUEL	COUNTY SSD - OAK PARK	0.00	0.00	35.01	0.00
EMANUEL	COUNTY SSD - STILLMORE #7	0.00	0.00	35.01	0.00
EMANUEL	COUNTY SSD - SUMMERTOWN #6	0.00	0.00	35.01	0.00
EMANUEL	COUNTY SSD - TWIN CITY #3	0.00	0.00	35.01	0.00
EMANUEL	COUNTY SSD - UNINC #1	35.10	7,643,294.28	35.01	2,675,917.33
EMANUEL	COUNTY UNINCORPORATED	35.10	7,643,294.28	35.01	2,675,917.33
EMANUEL	COUNTY WIDE DEVELOPMENT AUTH	35.10	7,643,294.28	35.01	2,675,917.33
EMANUEL	SCHOOL	35.10	7,643,294.28	35.01	2,675,917.33
EMANUEL	SUMMERTOWN	0.00	0.00	35.01	0.00
EMANUEL	SWAINSBORO	0.00	0.00	35.01	0.00
EVANS	CLAXTON	0.10	21,775.77	28.57	6,221.34
EVANS	COUNTY INCORPORATED	0.10	21,775.77	28.57	6,221.34
EVANS	COUNTY UNINCORPORATED	15.92	3,466,702.14	28.57	990,436.80
EVANS	COUNTY WIDE HOSPITAL	16.02	3,488,477.90	28.57	996,658.14
EVANS	SCHOOL	16.02	3,488,477.90	28.57	996,658.14
FANNIN	BLUE RIDGE	4.06	884,096.15	36.42	321,987.82
FANNIN	COUNTY INCORPORATED	5.70	1,241,218.73	36.42	452,051.86

FANNIN	COUNTY UNINCORPORATED	15.50	3,375,243.91	36.42	1,229,263.83
FANNIN	MCCAYSVILLE	1.64	357,122.58	36.42	130,064.04
FANNIN	SCHOOL	21.20	4,616,462.64	36.42	1,681,315.69
FAYETTE	COUNTY EMS	10.80	2,351,782.86	40.00	940,713.14
FAYETTE	COUNTY FIRE DISTRICT	10.80	2,351,782.86	40.00	940,713.14
FAYETTE	COUNTY INCORPORATED	13.63	2,968,037.07	40.00	1,187,214.83
FAYETTE	COUNTY UNINCORPORATED	6.51	1,417,602.44	40.00	567,040.98
FAYETTE	COUNTY WIDE EMERGENCY SVC	20.14	4,385,639.51	40.00	1,754,255.80
FAYETTE	PEACHTREE CITY	9.34	2,033,856.65	40.00	813,542.66
FAYETTE	SCHOOL	20.14	4,385,639.51	40.00	1,754,255.80
FAYETTE	TYRONE	4.29	934,180.41	40.00	373,672.16
FLOYD	CO UNINC SOLID WASTE	58.04	12,638,655.27	40.00	5,055,462.11
FLOYD	COUNTY FIRE DIST - UNINC	58.04	12,638,655.27	40.00	5,055,462.11
FLOYD	COUNTY INCORPORATED	27.25	5,933,896.56	40.00	2,373,558.62
FLOYD	COUNTY UNINCORPORATED	58.04	12,638,655.27	40.00	5,055,462.11
FLOYD	IND SCHOOL ROME	27.25	5,933,896.56	40.00	2,373,558.62
FLOYD	ROME	27.25	5,933,896.56	40.00	2,373,558.62
FLOYD	SCHOOL	85.29	18,572,551.83	40.00	7,429,020.73
FORSYTH	COUNTY FIRE DIST - COUNTYWIDE	0.00	0.00	40.00	0.00
FORSYTH	COUNTY INCORPORATED	0.00	0.00	40.00	0.00
FORSYTH	SCHOOL	0.00	0.00	40.00	0.00
FRANKLIN	CANON	0.30	65,327.30	37.17	24,282.16
FRANKLIN	COUNTY INCORPORATED	6.60	1,437,200.63	37.17	534,207.47
FRANKLIN	COUNTY UNINCORPORATED	7.50	1,633,182.54	37.17	607,053.95
FRANKLIN	COUNTY WIDE DEVELOPMENT AUTH	14.10	3,070,383.17	37.17	1,141,261.42
FRANKLIN	LAVONIA	4.00	871,030.69	37.17	323,762.11
FRANKLIN	ROYSTON	2.30	500,842.65	37.17	186,163.21
FRANKLIN	SCHOOL	14.10	3,070,383.17	37.17	1,141,261.42
FULTON	ATLANTA	335.41	73,038,100.70	40.00	29,215,240.28
FULTON	COLLEGE PARK	3.49	759,974.27	40.00	303,989.71
FULTON	COUNTY INCORPORATED	379.35	82,606,372.80	40.00	33,042,549.12
FULTON	COUNTY SSD FULTON INDUSTRIAL	98.42	21,431,710.06	40.00	8,572,684.02
FULTON	COUNTY UNINCORPORATED	98.42	21,431,710.06	40.00	8,572,684.02
FULTON	EAST POINT	29.71	6,469,580.43	40.00	2,587,832.17
FULTON	FAIRBURN	2.02	439,870.50	40.00	175,948.20
FULTON	HAPEVILLE	3.53	768,684.58	40.00	307,473.83
FULTON	IND SCHOOL ATLANTA	335.41	73,038,100.70	40.00	29,215,240.28
FULTON	SCHOOL	157.16	34,222,795.70	40.00	13,689,118.28
FULTON	SOUTH FULTON	52.60	11,454,053.54	40.00	4,581,621.42
FULTON	UNION CITY	5.11	1,112,741.70	40.00	445,096.68
GILMER	COUNTY INCORPORATED	3.31	720,777.89	40.00	288,311.16
GILMER	COUNTY UNINCORPORATED	18.68	4,067,713.31	40.00	1,627,085.32
GILMER	EAST ELLIJAY	0.56	121,944.30	40.00	48,777.72
GILMER	ELLIJAY	2.75	598,833.60	40.00	239,533.44
GILMER	SCHOOL	21.99	4,788,491.20	40.00	1,915,396.48
GLASCOCK	COUNTY INCORPORATED	0.00	0.00	40.00	0.00
GLASCOCK	COUNTY UNINCORPORATED	9.05	1,970,706.93	40.00	788,282.77
GLASCOCK	SCHOOL	9.05	1,970,706.93	40.00	788,282.77
GLYNN	BRUNSWICK	37.99	8,272,613.95	40.00	3,309,045.58
GLYNN	COUNTY FIRE - UNINC 2 RURAL	0.00	0.00	40.00	0.00
GLYNN	COUNTY INCORPORATED	37.99	8,272,613.95	40.00	3,309,045.58

GLYNN	COUNTY UNINCORPORATED	53.30	11,606,483.91	40.00	4,642,593.56
GLYNN	COUNTY WIDE CAPITAL PROJECTS	91.29	19,879,097.86	40.00	7,951,639.14
GLYNN	SCHOOL	91.29	19,879,097.86	40.00	7,951,639.14
GORDON	CALHOUN	1.15	250,421.32	40.00	100,168.53
GORDON	COUNTY INCORPORATED	3.84	836,189.46	40.00	334,475.78
GORDON	COUNTY UNINCORPORATED	44.54	9,698,926.70	40.00	3,879,570.68
GORDON	FAIRMOUNT	1.89	411,562.00	40.00	164,624.80
GORDON	IND SCHOOL CALHOUN	1.15	250,421.32	40.00	100,168.53
GORDON	PLAINVILLE	0.80	174,206.14	40.00	69,682.46
GORDON	SCHOOL	47.23	10,284,694.84	40.00	4,113,877.94
GRADY	CAIRO	2.33	507,375.38	40.00	202,950.15
GRADY	COUNTY INCORPORATED	3.34	727,310.62	40.00	290,924.25
GRADY	COUNTY UNINCORPORATED	14.87	3,238,056.58	40.00	1,295,222.63
GRADY	SCHOOL	18.21	3,965,367.20	40.00	1,586,146.88
GRADY	WHIGHAM	1.01	219,935.25	40.00	87,974.10
GREENE	COUNTY FIRE - GREENSBORO	9.73	2,118,782.15	40.00	847,512.86
GREENE	COUNTY FIRE - LIBERTY	0.00	0.00	40.00	0.00
GREENE	COUNTY FIRE - OLD SALEM	1.46	317,926.20	40.00	127,170.48
GREENE	COUNTY FIRE - SILOAM	0.00	0.00	40.00	0.00
GREENE	COUNTY FIRE - UNION POINT	8.43	1,835,697.17	40.00	734,278.87
GREENE	COUNTY FIRE - WOODVILLE	3.31	720,777.89	40.00	288,311.16
GREENE	COUNTY INCORPORATED	7.72	1,681,089.23	40.00	672,435.69
GREENE	COUNTY UNINCORPORATED	16.91	3,682,282.23	40.00	1,472,912.89
GREENE	COUNTY WIDE LIBRARY	30.66	6,676,450.22	40.00	2,670,580.09
GREENE	COUNTY WIDE RECREATION	30.66	6,676,450.22	40.00	2,670,580.09
GREENE	GREENSBORO	3.91	851,432.50	40.00	340,573.00
GREENE	SCHOOL	30.66	6,676,450.22	40.00	2,670,580.09
GREENE	UNION POINT	2.41	524,795.99	40.00	209,918.40
GREENE	WOODVILLE	1.40	304,860.74	40.00	121,944.30
GWINNETT	BERKELEY LAKE	0.07	15,243.04	40.00	6,097.22
GWINNETT	BUFORD	5.12	1,114,919.28	40.00	445,967.71
GWINNETT	COUNTY FIRE AND EMS	85.77	18,677,075.51	40.00	7,470,830.20
GWINNETT	COUNTY INCORPORATED	37.00	8,057,033.86	40.00	3,222,813.54
GWINNETT	COUNTY POLICE	67.92	14,790,101.07	40.00	5,916,040.43
GWINNETT	COUNTY SSD - UNINC CODE ENF	48.41	10,541,648.89	40.00	4,216,659.56
GWINNETT	COUNTY UNINCORPORATED	48.41	10,541,648.89	40.00	4,216,659.56
GWINNETT	COUNTY WIDE RECREATION	85.77	18,677,075.51	40.00	7,470,830.20
GWINNETT	DACULA	1.46	317,926.20	40.00	127,170.48
GWINNETT	DULUTH	2.22	483,422.03	40.00	193,368.81
GWINNETT	IND SCHOOL BUFORD	5.12	1,114,919.28	40.00	445,967.71
GWINNETT	LAWRENCEVILLE	8.07	1,757,304.41	40.00	702,921.76
GWINNETT	LILBURN	3.10	675,048.78	40.00	270,019.51
GWINNETT	NORCROSS	1.74	378,898.35	40.00	151,559.34
GWINNETT	PEACHTREE CORNERS	9.71	2,114,426.99	40.00	845,770.80
GWINNETT	SCHOOL	80.65	17,562,156.23	40.00	7,024,862.49
GWINNETT	SUGAR HILL	3.08	670,693.63	40.00	268,277.45
GWINNETT	SUWANEE	2.43	529,151.14	40.00	211,660.46
HABERSHAM	ALTO - HABERSHAM	0.46	100,168.53	37.14	37,202.59
HABERSHAM	BALDWIN - HABERSHAM	2.86	622,786.94	37.14	231,303.07
HABERSHAM	CORNELIA	4.52	984,264.68	37.14	365,555.90
HABERSHAM	COUNTY INCORPORATED	11.11	2,419,287.73	37.14	898,523.46

HABERSHAM	COUNTY UNINCORPORATED	14.64	3,187,972.32	37.14	1,184,012.92
HABERSHAM	COUNTY WIDE HOSPITAL	25.75	5,607,260.05	37.14	2,082,536.38
HABERSHAM	MOUNT AIRY	3.27	712,067.59	37.14	264,461.90
HABERSHAM	SCHOOL	25.75	5,607,260.05	37.14	2,082,536.38
HALL	COUNTY FIRE DISTRICT (INC)	6.83	1,487,284.90	40.00	594,913.96
HALL	COUNTY INCORPORATED	6.83	1,487,284.90	40.00	594,913.96
HALL	COUNTY RECREATION	59.39	12,932,628.13	40.00	5,173,051.25
HALL	COUNTY UNINC DEVELOPMENT SVC	52.56	11,445,343.23	40.00	4,578,137.29
HALL	COUNTY UNINC FIRE DISTRICT	52.56	11,445,343.23	40.00	4,578,137.29
HALL	COUNTY UNINCORPORATED	52.56	11,445,343.23	40.00	4,578,137.29
HALL	COUNTY WIDE AMBULANCE	59.39	12,932,628.13	40.00	5,173,051.25
HALL	FLOWERY BRANCH	2.45	533,506.30	40.00	213,402.52
HALL	GAINESVILLE 100%	6.16	1,341,387.26	100.00	1,341,387.26
HALL	GILLSVILLE	0.55	119,766.72	40.00	47,906.69
HALL	IND SCHOOL BUFORD	0.00	0.00	40.00	0.00
HALL	IND SCHOOL GAINESVILLE 100%	6.16	1,341,387.26	100.00	1,341,387.26
HALL	LULA	3.07	668,516.05	40.00	267,406.42
HALL	OAKWOOD	0.76	165,495.83	40.00	66,198.33
HALL	SCHOOL	59.39	12,932,628.13	40.00	5,173,051.25
HANCOCK	COUNTY INCORPORATED	2.06	448,580.80	32.98	147,941.95
HANCOCK	COUNTY UNINCORPORATED	9.33	2,031,679.08	32.98	670,047.76
HANCOCK	SCHOOL	11.39	2,480,259.88	32.98	817,989.71
HANCOCK	SPARTA	2.06	448,580.80	32.98	147,941.95
HARALSON	BREMEN 40% - HARALSON	8.08	1,759,481.99	36.67	645,202.05
HARALSON	BUCHANAN 100%	1.75	381,075.93	91.68	349,370.41
HARALSON	COUNTY FIRE - 1, 4	13.90	3,026,831.64	36.67	1,109,939.16
HARALSON	COUNTY FIRE - 3, 5, 6	3.16	688,114.24	36.67	252,331.49
HARALSON	COUNTY INCORPORATED	17.06	3,714,945.88	36.67	1,362,270.65
HARALSON	COUNTY RECREATION SSD	34.27	7,462,555.41	36.67	2,736,519.07
HARALSON	COUNTY SANITATION	34.27	7,462,555.41	36.67	2,736,519.07
HARALSON	COUNTY UNINCORPORATED	31.11	6,774,441.17	36.67	2,484,187.58
HARALSON	IND SCHOOL BREMEN 40%	8.08	1,759,481.99	36.67	645,202.05
HARALSON	SCHOOL	40.09	8,729,905.06	36.67	3,201,256.19
HARALSON	TALLAPOOSA	5.82	1,267,349.65	36.67	464,737.12
HARALSON	WACO	1.41	307,038.32	36.67	112,590.95
HARRIS	COUNTY INC - OTHER	3.05	664,160.90	40.00	265,664.36
HARRIS	COUNTY INC - WEST POINT	0.00	0.00	40.00	0.00
HARRIS	COUNTY UNINCORPORATED	20.31	4,422,658.31	40.00	1,769,063.32
HARRIS	HAMILTON	1.72	374,543.20	40.00	149,817.28
HARRIS	PINE MOUNTAIN	1.33	289,617.70	40.00	115,847.08
HARRIS	SCHOOL	23.36	5,086,819.21	40.00	2,034,727.68
HART	BOWERSVILLE	2.00	435,515.34	40.00	174,206.14
HART	CANON	0.20	43,551.53	40.00	17,420.61
HART	COUNTY INCORPORATED	6.00	1,306,546.03	40.00	522,618.41
HART	COUNTY UNINCORPORATED	4.50	979,909.52	40.00	391,963.81
HART	COUNTY WIDE EMS	10.50	2,286,455.55	40.00	914,582.22
HART	HARTWELL	1.50	326,636.51	40.00	130,654.60
HART	ROYSTON	2.30	500,842.65	40.00	200,337.06
HART	SCHOOL	10.50	2,286,455.55	40.00	914,582.22
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	2,419,287.73	40.00	967,715.09
HENRY	COUNTY UNINCORPORATED	34.85	7,588,854.86	40.00	3,035,541.94
HENRY	COUNTY WIDE WATER BOND	45.96	10,008,142.60	40.00	4,003,257.04
HENRY	HAMPTON	4.35	947,245.87	40.00	378,898.35
HENRY	LOCUST GROVE	1.73	376,720.77	40.00	150,688.31
HENRY	MCDONOUGH	2.03	442,048.07	40.00	176,819.23
HENRY	SCHOOL	45.96	10,008,142.60	40.00	4,003,257.04
HENRY	STOCKBRIDGE	3.00	653,273.02	40.00	261,309.21
HOUSTON	COUNTY FIRE DISTRICT	34.77	7,571,434.25	36.06	2,730,259.19
HOUSTON	COUNTY INCORPORATED	10.50	2,286,455.55	36.06	824,495.87
HOUSTON	COUNTY UNINCORPORATED	37.77	8,224,707.26	36.06	2,965,829.44
HOUSTON	PERRY - HOUSTON	4.34	945,068.30	36.06	340,791.63
HOUSTON	SCHOOL	46.03	10,023,385.63	36.06	3,614,432.86
HOUSTON	WARNER ROBINS - HOUSTON	6.00	1,306,546.03	36.06	471,140.50
IRWIN	COUNTY INCORPORATED	0.00	0.00	28.84	0.00
IRWIN	COUNTY UNINC INDUSTRIAL AUTH	14.86	3,235,879.00	28.84	933,227.50
IRWIN	COUNTY UNINCORPORATED	14.86	3,235,879.00	28.84	933,227.50
IRWIN	SCHOOL	14.86	3,235,879.00	28.84	933,227.50
JACKSON	ARCADE	1.00	217,757.67	40.00	87,103.07
JACKSON	COMMERCE	4.45	969,021.64	40.00	387,608.66
JACKSON	COUNTY FIRE - ARCADE	1.00	217,757.67	40.00	87,103.07
JACKSON	COUNTY FIRE - CENTRAL JACKSON	33.29	7,249,152.89	40.00	2,899,661.16
JACKSON	COUNTY FIRE - EAST JACKSON	0.00	0.00	40.00	0.00
JACKSON	COUNTY FIRE - MAYSVILLE	1.57	341,879.54	40.00	136,751.82
JACKSON	COUNTY FIRE - NICHOLSON/CENTER	1.24	270,019.51	40.00	108,007.80
JACKSON	COUNTY FIRE - NORTH JACKSON	4.20	914,582.22	40.00	365,832.89
JACKSON	COUNTY FIRE - SOUTH JACKSON	5.80	1,262,994.50	40.00	505,197.80
JACKSON	COUNTY INCORPORATED	12.00	2,613,092.06	40.00	1,045,236.82
JACKSON	COUNTY UNINCORPORATED	25.10	5,465,717.56	40.00	2,186,287.02
JACKSON	IND SCHOOL COMMERCE	4.45	969,021.64	40.00	387,608.66
JACKSON	IND SCHOOL JEFFERSON	1.18	256,954.05	40.00	102,781.62
JACKSON	JEFFERSON	1.18	256,954.05	40.00	102,781.62
JACKSON	MAYSVILLE - JACKSON	1.57	341,879.54	40.00	136,751.82
JACKSON	NICHOLSON	1.24	270,019.51	40.00	108,007.80
JACKSON	PENDERGRASS	1.76	383,253.50	40.00	153,301.40
JACKSON	SCHOOL	31.47	6,852,833.93	40.00	2,741,133.57
JACKSON	TALMO	0.80	174,206.14	40.00	69,682.46
JASPER	COUNTY INCORPORATED	3.55	773,039.73	40.00	309,215.89
JASPER	COUNTY UNINCORPORATED	37.12	8,083,164.78	40.00	3,233,265.91
JASPER	COUNTY WIDE HOSPITAL	40.67	8,856,204.51	40.00	3,542,481.80
JASPER	MONTICELLO	1.89	411,562.00	40.00	164,624.80
JASPER	SCHOOL	40.67	8,856,204.51	40.00	3,542,481.80
JASPER	SHADY DALE	1.66	361,477.74	40.00	144,591.10
JEFF DAVIS	COUNTY INCORPORATED	6.55	1,426,312.75	40.00	570,525.10
JEFF DAVIS	COUNTY UNINCORPORATED	14.18	3,087,803.79	40.00	1,235,121.52
JEFF DAVIS	HAZLEHURST	6.55	1,426,312.75	40.00	570,525.10
JEFF DAVIS	SCHOOL	20.73	4,514,116.54	40.00	1,805,646.62
JEFFERSON	BARTOW	1.53	333,169.24	40.00	133,267.70
JEFFERSON	COUNTY INCORPORATED	13.91	3,029,009.21	40.00	1,211,603.68
JEFFERSON	COUNTY UNINCORPORATED	41.51	9,039,120.96	40.00	3,615,648.38
JEFFERSON	LOUISVILLE	3.00	653,273.02	40.00	261,309.21

JEFFERSON	SCHOOL	55.42	12,068,130.17	40.00	4,827,252.07
JEFFERSON	STAPLETON	1.48	322,281.35	40.00	128,912.54
JEFFERSON	WADLEY	7.35	1,600,518.89	40.00	640,207.56
JEFFERSON	WRENS	0.55	119,766.72	40.00	47,906.69
JENKINS	COUNTY INCORPORATED	7.75	1,687,621.96	40.00	675,048.78
JENKINS	COUNTY UNINCORPORATED	31.05	6,761,375.71	40.00	2,704,550.28
JENKINS	MILLEN	7.75	1,687,621.96	40.00	675,048.78
JENKINS	SCHOOL	38.80	8,448,997.67	40.00	3,379,599.07
JOHNSON	COUNTY INCORPORATED	2.63	572,702.68	37.70	215,908.91
JOHNSON	COUNTY UNINCORPORATED	9.02	1,964,174.20	37.70	740,493.67
JOHNSON	SCHOOL	11.65	2,536,876.88	37.70	956,402.58
JOHNSON	WRIGHTSVILLE	2.63	572,702.68	37.70	215,908.91
JONES	COUNTY INCORPORATED	2.27	494,309.91	33.94	167,768.78
JONES	COUNTY UNINCORPORATED	38.20	8,318,343.06	33.94	2,823,245.63
JONES	GRAY	2.27	494,309.91	33.94	167,768.78
JONES	SCHOOL	40.47	8,812,652.98	33.94	2,991,014.42
LAMAR	BARNESVILLE	5.77	1,256,461.77	37.16	466,901.19
LAMAR	COUNTY INCORPORATED	7.06	1,537,369.16	37.16	571,286.38
LAMAR	COUNTY UNINCORPORATED	23.51	5,119,482.86	37.16	1,902,399.83
LAMAR	MILNER	1.29	280,907.40	37.16	104,385.19
LAMAR	SCHOOL	30.57	6,656,852.03	37.16	2,473,686.21
LANIER	COUNTY INCORPORATED	0.00	0.00	40.00	0.00
LANIER	COUNTY UNINCORPORATED	7.48	1,628,827.39	40.00	651,530.96
LANIER	SCHOOL	7.48	1,628,827.39	40.00	651,530.96
LAURENS	COUNTY INCORPORATED	3.42	744,731.24	32.40	241,292.92
LAURENS	COUNTY UNINCORPORATED	53.00	11,541,156.61	32.40	3,739,334.74
LAURENS	DUBLIN 40%	1.23	267,841.94	32.40	86,780.79
LAURENS	EAST DUBLIN 47%	2.19	476,889.30	38.07	181,551.76
LAURENS	IND SCHOOL DUBLIN 40%	1.23	267,841.94	32.40	86,780.79
LAURENS	SCHOOL	55.19	12,018,045.91	32.40	3,893,846.87
LEE	COUNTY INCORPORATED	6.43	1,400,181.83	32.18	450,578.51
LEE	COUNTY UNINCORPORATED	25.26	5,500,558.79	32.18	1,770,079.82
LEE	LEESBURG	1.99	433,337.77	32.18	139,448.09
LEE	SCHOOL	31.69	6,900,740.62	32.18	2,220,658.33
LEE	SMITHVILLE	4.44	966,844.06	32.18	311,130.42
LIBERTY	COUNTY INC - HINESVILLE	0.00	0.00	37.43	0.00
LIBERTY	COUNTY INC - OTHER	0.00	0.00	37.43	0.00
LIBERTY	COUNTY UNINCORPORATED	39.24	8,544,811.04	37.43	3,198,322.77
LIBERTY	COUNTY WIDE HOSPITAL	39.24	8,544,811.04	37.43	3,198,322.77
LIBERTY	COUNTY WIDE INDUSTRIAL AUTH	39.24	8,544,811.04	37.43	3,198,322.77
LIBERTY	SCHOOL	39.24	8,544,811.04	37.43	3,198,322.77
LINCOLN	COUNTY INCORPORATED	0.00	0.00	36.13	0.00
LINCOLN	COUNTY WIDE INDUSTRIAL AUTH	0.00	0.00	36.13	0.00
LINCOLN	SCHOOL	0.00	0.00	36.13	0.00
LONG	COUNTY INCORPORATED	4.69	1,021,283.48	30.42	310,674.43
LONG	COUNTY UNINCORPORATED	23.86	5,195,698.05	30.42	1,580,531.35
LONG	LUDOWICI	4.69	1,021,283.48	30.42	310,674.43
LONG	SCHOOL	28.55	6,216,981.53	30.42	1,891,205.78
LOWNDES	COUNTY INCORPORATED	28.00	6,097,214.81	40.00	2,438,885.92
LOWNDES	COUNTY UNINCORPORATED	105.36	22,942,948.30	40.00	9,177,179.32
LOWNDES	COUNTY WIDE INDUSTRIAL AUTH	119.66	26,056,883.01	40.00	10,422,753.20

LOWNDES	COUNTY WIDE RECREATION	119.66	26,056,883.01	40.00	10,422,753.20
LOWNDES	HAHIRA	1.72	374,543.20	40.00	149,817.28
LOWNDES	IND SCHOOL VALDOSTA	25.11	5,467,895.14	40.00	2,187,158.06
LOWNDES	LAKE PARK	1.17	254,776.48	40.00	101,910.59
LOWNDES	SCHOOL	108.25	23,572,267.97	40.00	9,428,907.19
LOWNDES	VALDOSTA	25.11	5,467,895.14	40.00	2,187,158.06
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	3,257,654.77	40.00	1,303,061.91
MACON	COUNTY UNINCORPORATED	37.81	8,233,417.57	40.00	3,293,367.03
MACON	IDEAL	1.56	339,701.97	40.00	135,880.79
MACON	MARSHALLVILLE	2.04	444,225.65	40.00	177,690.26
MACON	MONTEZUMA	3.56	775,217.31	40.00	310,086.92
MACON	OGLETHORPE	7.80	1,698,509.84	40.00	679,403.94
MACON	SCHOOL	52.77	11,491,072.34	40.00	4,596,428.94
MADISON	CARLTON	2.15	468,178.99	40.00	187,271.60
MADISON	COLBERT	2.01	437,692.92	40.00	175,077.17
MADISON	COMER	2.16	470,356.57	40.00	188,142.63
MADISON	COUNTY INCORPORATED	6.98	1,519,948.55	40.00	607,979.42
MADISON	COUNTY UNINCORPORATED	18.33	3,991,498.12	40.00	1,596,599.25
MADISON	COUNTY WIDE INDUSTRIAL AUTH	25.31	5,511,446.67	40.00	2,204,578.67
MADISON	HULL	0.66	143,720.06	40.00	57,488.02
MADISON	SCHOOL	25.31	5,511,446.67	40.00	2,204,578.67
MARION	COUNTY INCORPORATED	0.00	0.00	40.00	0.00
MARION	COUNTY UNINCORPORATED	20.46	4,455,321.97	40.00	1,782,128.79
MARION	SCHOOL	20.46	4,455,321.97	40.00	1,782,128.79
MCDUFFIE	COUNTY INCORPORATED	2.48	540,039.03	40.00	216,015.61
MCDUFFIE	COUNTY UNINCORPORATED	18.39	4,004,563.58	40.00	1,601,825.43
MCDUFFIE	DEARING	1.00	217,757.67	40.00	87,103.07
MCDUFFIE	SCHOOL	20.87	4,544,602.61	40.00	1,817,841.04
MCDUFFIE	THOMSON	1.48	322,281.35	40.00	128,912.54
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	16,414,573.30	40.00	6,565,829.32
MERIWETHER	COUNTY INCORPORATED	38.56	8,396,735.82	40.00	3,358,694.33
MERIWETHER	COUNTY UNINCORPORATED	49.44	10,765,939.29	40.00	4,306,375.72
MERIWETHER	GAY	1.81	394,141.39	40.00	157,656.56
MERIWETHER	GREENVILLE	20.48	4,459,677.12	40.00	1,783,870.85
MERIWETHER	MANCHESTER	12.62	2,748,101.82	40.00	1,099,240.73
MERIWETHER	SCHOOL	88.00	19,162,675.12	40.00	7,665,070.05
MERIWETHER	WARM SPRINGS	0.83	180,738.87	40.00	72,295.55
MERIWETHER	WOODBURY	2.82	614,076.63	40.00	245,630.65
MILLER	COLQUITT	2.38	518,263.26	35.77	185,382.77
MILLER	COUNTY INCORPORATED	2.38	518,263.26	35.77	185,382.77
MILLER	COUNTY UNINCORPORATED	12.73	2,772,055.16	35.77	991,564.13
MILLER	COUNTY WIDE LIBRARY	15.11	3,290,318.42	35.77	1,176,946.90
MILLER	COUNTY WIDE RECREATION	15.11	3,290,318.42	35.77	1,176,946.90
MILLER	SCHOOL	15.11	3,290,318.42	35.77	1,176,946.90

MITCHELL	BACONTON	1.10	239,533.44	40.00	95,813.38
MITCHELL	CAMILLA	4.30	936,357.99	40.00	374,543.20
MITCHELL	COUNTY INCORPORATED	8.03	1,748,594.10	40.00	699,437.64
MITCHELL	COUNTY UNINCORPORATED	20.16	4,389,994.66	40.00	1,755,997.86
MITCHELL	IND SCHOOL PELHAM	2.30	500,842.65	40.00	200,337.06
MITCHELL	MEIGS	0.33	71,860.03	40.00	28,744.01
MITCHELL	PELHAM	2.30	500,842.65	40.00	200,337.06
MITCHELL	SCHOOL	25.89	5,637,746.12	40.00	2,255,098.45
MONROE	COUNTY INCORPORATED	3.22	701,179.70	40.00	280,471.88
MONROE	COUNTY UNINCORPORATED	47.56	10,356,554.87	40.00	4,142,621.95
MONROE	FORSYTH	3.22	701,179.70	40.00	280,471.88
MONROE	SCHOOL	50.78	11,057,734.57	40.00	4,423,093.83
MONTGOMERY	AILEY	0.70	152,430.37	29.09	44,341.99
MONTGOMERY	COUNTY INCORPORATED	2.41	524,795.99	29.09	152,663.15
MONTGOMERY	COUNTY UNINCORPORATED	17.80	3,876,086.56	29.09	1,127,553.58
MONTGOMERY	HIGGSTON	0.78	169,850.98	29.09	49,409.65
MONTGOMERY	IND SCHOOL VIDALIA	0.00	0.00	29.09	0.00
MONTGOMERY	MT VERNON	0.93	202,514.63	29.09	58,911.51
MONTGOMERY	SCHOOL	20.21	4,400,882.55	29.09	1,280,216.73
MONTGOMERY	VIDALIA - MONTGOMERY	0.00	0.00	29.09	0.00
MORGAN	BUCKHEAD	1.00	217,757.67	40.00	87,103.07
MORGAN	COUNTY INCORPORATED	9.62	2,094,828.80	40.00	837,931.52
MORGAN	COUNTY UNINCORPORATED	45.47	9,901,441.34	40.00	3,960,576.54
MORGAN	MADISON	6.60	1,437,200.63	40.00	574,880.25
MORGAN	RUTLEGE	2.02	439,870.50	40.00	175,948.20
MORGAN	SCHOOL	55.09	11,996,270.14	40.00	4,798,508.06
MURRAY	CHATSWORTH 75%	3.45	751,263.97	75.00	563,447.98
MURRAY	COUNTY INCORPORATED	5.82	1,267,349.65	40.00	506,939.86
MURRAY	COUNTY UNINCORPORATED	27.33	5,951,317.17	40.00	2,380,526.87
MURRAY	ETON	2.37	516,085.68	40.00	206,434.27
MURRAY	SCHOOL	33.15	7,218,666.82	40.00	2,887,466.73
MUSCOGEE	COUNTY USD 1 - URBAN	61.31	13,350,722.86	40.00	5,340,289.14
MUSCOGEE	COUNTY USD 2 - RURAL	9.41	2,049,099.69	40.00	819,639.88
MUSCOGEE	COUNTY USD 4 - FTBENNING	0.00	0.00	40.00	0.00
MUSCOGEE	COUNTY USD 7 - DOWNTOWN	1.48	322,281.35	40.00	128,912.54
MUSCOGEE	SCHOOL	70.72	15,399,822.55	40.00	6,159,929.02
NEWTON	COUNTY FIRE DISTRICT	17.21	3,747,609.53	40.00	1,499,043.81
NEWTON	COUNTY INCORPORATED	2.74	596,656.02	40.00	238,662.41
NEWTON	COUNTY UNINCORPORATED	15.98	3,479,767.60	40.00	1,391,907.04
NEWTON	COVINGTON	1.51	328,814.08	40.00	131,525.63
NEWTON	IND SCHOOL SOCIAL CIRCLE	0.00	0.00	40.00	0.00
NEWTON	MANSFIELD	0.00	0.00	40.00	0.00
NEWTON	NEWBORN	1.23	267,841.94	40.00	107,136.78
NEWTON	SCHOOL	18.72	4,076,423.62	40.00	1,630,569.45
OCONEE	BISHOP	1.00	217,757.67	40.00	87,103.07
OCONEE	BOGART	2.13	463,823.84	40.00	185,529.54
OCONEE	COUNTY INCORPORATED	5.13	1,117,096.86	40.00	446,838.74
OCONEE	COUNTY UNINCORPORATED	12.83	2,793,830.93	40.00	1,117,532.37
OCONEE	SCHOOL	17.96	3,910,927.79	40.00	1,564,371.12
OCONEE	WATKINSVILLE	2.00	435,515.34	40.00	174,206.14
OGLETHORPE	COUNTY INCORPORATED	0.00	0.00	36.35	0.00

OGLETHORPE	SCHOOL	0.00	0.00	36.35	0.00
PAULDING	COUNTY FIRE - COUNTY WIDE	30.22	6,580,636.84	40.00	2,632,254.74
PAULDING	COUNTY INCORPORATED	4.60	1,001,685.29	40.00	400,674.12
PAULDING	COUNTY UNINCORPORATED	25.62	5,578,951.55	40.00	2,231,580.62
PAULDING	DALLAS	2.62	570,525.10	40.00	228,210.04
PAULDING	HIRAM	1.98	431,160.19	40.00	172,464.08
PAULDING	SCHOOL	30.22	6,580,636.84	40.00	2,632,254.74
PEACH	BYRON	2.00	435,515.34	40.00	174,206.14
PEACH	COUNTY INCORPORATED	9.67	2,105,716.69	40.00	842,286.68
PEACH	COUNTY UNINCORPORATED	30.49	6,639,431.41	40.00	2,655,772.56
PEACH	FORT VALLEY	7.67	1,670,201.34	40.00	668,080.54
PEACH	SCHOOL	40.16	8,745,148.10	40.00	3,498,059.24
PICKENS	COUNTY INCORPORATED	1.76	383,253.50	40.00	153,301.40
PICKENS	COUNTY UNINCORPORATED	15.80	3,440,571.21	40.00	1,376,228.48
PICKENS	JASPER	4.36	949,423.45	40.00	379,769.38
PICKENS	NELSON - PICKENS	1.10	239,533.44	40.00	95,813.38
PICKENS	SCHOOL	21.92	4,773,248.17	40.00	1,909,299.27
PICKENS	TALKING ROCK	0.66	143,720.06	40.00	57,488.02
PIERCE	BLACKSHEAR	3.11	677,226.36	40.00	270,890.54
PIERCE	COUNTY INCORPORATED	4.90	1,067,012.59	40.00	426,805.04
PIERCE	COUNTY UNINCORPORATED	22.73	4,949,631.88	40.00	1,979,852.75
PIERCE	PATTERSON	1.79	389,786.23	40.00	155,914.49
PIERCE	SCHOOL	27.63	6,016,644.47	40.00	2,406,657.79
PIKE	COUNTY INCORPORATED	0.00	0.00	40.00	0.00
PIKE	SCHOOL	0.00	0.00	40.00	0.00
POLK	ARAGON	1.21	263,486.78	31.77	83,709.75
POLK	CEDARTOWN	8.33	1,813,921.41	31.77	576,282.83
POLK	COUNTY INCORPORATED	14.65	3,190,149.89	31.77	1,013,510.62
POLK	COUNTY UNINCORPORATED	56.48	12,298,953.30	31.77	3,907,377.46
POLK	ROCKMART	5.11	1,112,741.70	31.77	353,518.04
POLK	SCHOOL	71.13	15,489,103.20	31.77	4,920,888.09
PULASKI	COUNTY FIRE DIST - UNINC	0.00	0.00	40.00	0.00
PULASKI	COUNTY INCORPORATED	0.00	0.00	40.00	0.00
PULASKI	SCHOOL	0.00	0.00	40.00	0.00
PUTNAM	COUNTY INCORPORATED	1.64	357,122.58	40.00	142,849.03
PUTNAM	COUNTY SSD - UNINC	14.86	3,235,879.00	40.00	1,294,351.60
PUTNAM	COUNTY UNINCORPORATED	14.86	3,235,879.00	40.00	1,294,351.60
PUTNAM	EATONTON	1.64	357,122.58	40.00	142,849.03
PUTNAM	SCHOOL	16.50	3,593,001.58	40.00	1,437,200.63
QUITMAN	COUNTY INCORPORATED	1.99	433,337.77	40.00	173,335.11
QUITMAN	COUNTY UNINCORPORATED	14.77	3,216,280.81	40.00	1,286,512.32
QUITMAN	GEORGETOWN	1.99	433,337.77	40.00	173,335.11
QUITMAN	SCHOOL	16.76	3,649,618.58	40.00	1,459,847.43
RABUN	COUNTY INCORPORATED	0.00	0.00	35.68	0.00
RABUN	SCHOOL	0.00	0.00	35.68	0.00
RANDOLPH	COUNTY INCORPORATED	2.75	598,833.60	40.00	239,533.44
RANDOLPH	COUNTY UNINCORPORATED	37.71	8,211,641.80	40.00	3,284,656.72
RANDOLPH	CUTHBERT	2.75	598,833.60	40.00	239,533.44
RANDOLPH	SCHOOL	40.46	8,810,475.40	40.00	3,524,190.16
RICHMOND	AUGUSTA URBAN SERVICE	27.74	6,040,597.82	40.00	2,416,239.13
RICHMOND	COUNTY FIRE - BLYTHE	0.00	0.00	40.00	0.00

RICHMOND	COUNTY FIRE - UNINC	80.10	17,442,389.51	40.00	6,976,955.80
RICHMOND	COUNTY INCORPORATED	30.45	6,630,721.11	40.00	2,652,288.44
RICHMOND	COUNTY UNINCORPORATED	80.10	17,442,389.51	40.00	6,976,955.80
RICHMOND	COUNTY WIDE CAPITAL OUTLAY	110.55	24,073,110.62	40.00	9,629,244.25
RICHMOND	HEPHZIBAH	2.71	590,123.29	40.00	236,049.32
RICHMOND	SCHOOL	110.55	24,073,110.62	40.00	9,629,244.25
ROCKDALE	CONYERS	2.02	439,870.50	40.00	175,948.20
ROCKDALE	COUNTY INCORPORATED	2.02	439,870.50	40.00	175,948.20
ROCKDALE	COUNTY UNINCORPORATED	9.58	2,086,118.50	40.00	834,447.40
ROCKDALE	SCHOOL	11.60	2,525,988.99	40.00	1,010,395.60
SCHLEY	COUNTY INCORPORATED	0.00	0.00	40.00	0.00
SCHLEY	COUNTY UNINCORPORATED	15.82	3,444,926.37	40.00	1,377,970.55
SCHLEY	SCHOOL	15.82	3,444,926.37	40.00	1,377,970.55
SCREVEN	COUNTY INCORPORATED	3.83	834,011.88	36.65	305,665.35
SCREVEN	COUNTY SSD	38.34	8,348,829.14	36.65	3,059,845.88
SCREVEN	COUNTY UNINCORPORATED	34.51	7,514,817.25	36.65	2,754,180.52
SCREVEN	COUNTY WIDE INDUSTRIAL AUTH	38.34	8,348,829.14	36.65	3,059,845.88
SCREVEN	NEWINGTON	0.00	0.00	36.65	0.00
SCREVEN	OLIVER	1.61	350,589.85	36.65	128,491.18
SCREVEN	ROCKY FORD	2.22	483,422.03	36.65	177,174.17
SCREVEN	SCHOOL	38.34	8,348,829.14	36.65	3,059,845.88
SCREVEN	SYLVANIA	0.00	0.00	36.65	0.00
SEMINOLE	COUNTY INCORPORATED	2.85	620,609.36	33.78	209,641.84
SEMINOLE	COUNTY UNINCORPORATED	12.50	2,721,970.90	33.78	919,481.77
SEMINOLE	COUNTY WIDE LIBRARY FEES	15.35	3,342,580.26	33.78	1,129,123.61
SEMINOLE	DONALSONVILLE	1.85	402,851.69	33.78	136,083.30
SEMINOLE	IRON CITY	1.00	217,757.67	33.78	73,558.54
SEMINOLE	SCHOOL	15.35	3,342,580.26	33.78	1,129,123.61
SPALDING	COUNTY FIRE - UNINC	26.21	5,707,428.58	40.00	2,282,971.43
SPALDING	COUNTY INCORPORATED	17.25	3,756,319.84	40.00	1,502,527.94
SPALDING	COUNTY UNINCORPORATED	26.21	5,707,428.58	40.00	2,282,971.43
SPALDING	GRIFFIN	17.25	3,756,319.84	40.00	1,502,527.94
SPALDING	SCHOOL	43.46	9,463,748.42	40.00	3,785,499.37
STEPHENS	AVALON	0.20	43,551.53	28.18	12,272.82
STEPHENS	COUNTY INCORPORATED	12.33	2,684,952.09	28.18	756,619.50
STEPHENS	COUNTY UNINCORPORATED	28.84	6,280,131.25	28.18	1,769,740.99
STEPHENS	MARTIN	0.50	108,878.84	28.18	30,682.06
STEPHENS	SCHOOL	41.17	8,965,083.35	28.18	2,526,360.49
STEPHENS	TOCCOA	11.63	2,532,521.72	28.18	713,664.62
STEWART	COUNTY INCORPORATED	0.00	0.00	40.00	0.00
STEWART	COUNTY UNINCORPORATED	0.43	93,635.80	40.00	37,454.32
STEWART	SCHOOL	0.43	93,635.80	40.00	37,454.32
SUMTER	AMERICUS 50%	4.74	1,032,171.36	40.74	420,506.61
SUMTER	AMERICUS DOWNTOWN 50%	0.00	0.00	32.59	0.00
SUMTER	ANDERSONVILLE	0.94	204,692.21	32.59	66,709.19
SUMTER	COUNTY INCORPORATED	12.35	2,689,307.25	32.59	876,445.23
SUMTER	COUNTY UNINCORPORATED	54.16	11,793,755.50	32.59	3,843,584.92
SUMTER	DESOTO	0.27	58,794.57	32.59	19,161.15
SUMTER	LESLIE	5.85	1,273,882.38	32.59	415,158.27
SUMTER	PLAINS	0.55	119,766.72	32.59	39,031.97
SUMTER	SCHOOL	66.51	14,483,062.75	32.59	4,720,030.15

TALBOT	COUNTY INCORPORATED	12.23	2,663,176.33	40.00	1,065,270.53
TALBOT	COUNTY UNINCORPORATED	41.33	8,999,924.58	40.00	3,599,969.83
TALBOT	GENEVA	1.00	217,757.67	40.00	87,103.07
TALBOT	JUNCTION CITY	5.15	1,121,452.01	40.00	448,580.80
TALBOT	SCHOOL	53.56	11,663,100.90	40.00	4,665,240.36
TALBOT	TALBOTTON	3.92	853,610.07	40.00	341,444.03
TALBOT	WOODLAND	2.16	470,356.57	40.00	188,142.63
TALIAFERRO	COUNTY INCORPORATED	1.88	409,384.42	35.19	144,062.38
TALIAFERRO	COUNTY UNINCORPORATED	21.48	4,677,434.79	35.19	1,645,989.30
TALIAFERRO	CRAWFORDVILLE	0.98	213,402.52	35.19	75,096.35
TALIAFERRO	SCHOOL	23.36	5,086,819.21	35.19	1,790,051.68
TALIAFERRO	SHARON	0.90	195,981.90	35.19	68,966.03
TATTNALL	COLLINS	0.10	21,775.77	36.53	7,954.69
TATTNALL	COUNTY INCORPORATED	0.10	21,775.77	36.53	7,954.69
TATTNALL	COUNTY UNINCORPORATED	13.51	2,941,906.15	36.53	1,074,678.32
TATTNALL	SCHOOL	13.61	2,963,681.91	36.53	1,082,633.00
TAYLOR	BUTLER	2.00	435,515.34	40.00	174,206.14
TAYLOR	COUNTY INCORPORATED	2.93	638,029.98	40.00	255,211.99
TAYLOR	COUNTY UNINCORPORATED	48.29	10,515,517.97	40.00	4,206,207.19
TAYLOR	REYNOLDS	0.93	202,514.63	40.00	81,005.85
TAYLOR	SCHOOL	51.22	11,153,547.95	40.00	4,461,419.18
TELFAIR	COUNTY INCORPORATED	11.66	2,539,054.45	40.00	1,015,621.78
TELFAIR	COUNTY UNINCORPORATED	26.58	5,787,998.92	40.00	2,315,199.57
TELFAIR	LUMBER CITY	2.97	646,740.29	40.00	258,696.12
TELFAIR	MCRAE - HELENA	5.48	1,193,312.04	40.00	477,324.82
TELFAIR	MILAN	1.29	280,907.40	40.00	112,362.96
TELFAIR	SCHOOL	38.24	8,327,053.37	40.00	3,330,821.35
TELFAIR	SCOTLAND	1.92	418,094.73	40.00	167,237.89
TERRELL	COUNTY INCORPORATED	6.30	1,371,873.33	37.32	511,983.13
TERRELL	COUNTY UNINCORPORATED	20.42	4,446,611.66	37.32	1,659,475.47
TERRELL	DAWSON	5.10	1,110,564.13	37.32	414,462.53
TERRELL	SASSER	0.00	0.00	37.32	0.00
TERRELL	SCHOOL	26.72	5,818,484.99	37.32	2,171,458.60
THOMAS	BOSTON	2.46	535,683.87	40.00	214,273.55
THOMAS	COOLIDGE	1.87	407,206.85	40.00	162,882.74
THOMAS	COUNTY FIRE DIST 1	5.27	1,147,582.93	40.00	459,033.17
THOMAS	COUNTY FIRE DIST 2	7.47	1,626,649.81	40.00	650,659.92
THOMAS	COUNTY INCORPORATED	33.51	7,297,059.58	40.00	2,918,823.83
THOMAS	COUNTY UNINCORPORATED	40.70	8,862,737.24	40.00	3,545,094.90
THOMAS	COUNTY WIDE EMS	74.21	16,159,796.82	40.00	6,463,918.73
THOMAS	IND SCHOOL THOMASVILLE	23.16	5,043,267.68	40.00	2,017,307.07
THOMAS	MEIGS	1.17	254,776.48	40.00	101,910.59
THOMAS	OCHLOCKNEE	1.00	217,757.67	40.00	87,103.07
THOMAS	SCHOOL	66.31	14,439,511.22	40.00	5,775,804.49
THOMAS	THOMASVILLE	23.16	5,043,267.68	40.00	2,017,307.07
TIFT	COUNTY FIRE DISTRICT	17.19	3,743,254.38	40.00	1,497,301.75
TIFT	COUNTY INCORPORATED	14.17	3,085,626.21	40.00	1,234,250.48
TIFT	COUNTY UNINCORPORATED	17.19	3,743,254.38	40.00	1,497,301.75
TIFT	SCHOOL	31.36	6,828,880.59	40.00	2,731,552.24
TIFT	TIFTON	14.17	3,085,626.21	40.00	1,234,250.48
TOOMBS	COUNTY INCORPORATED	6.52	1,419,780.02	40.00	567,912.01

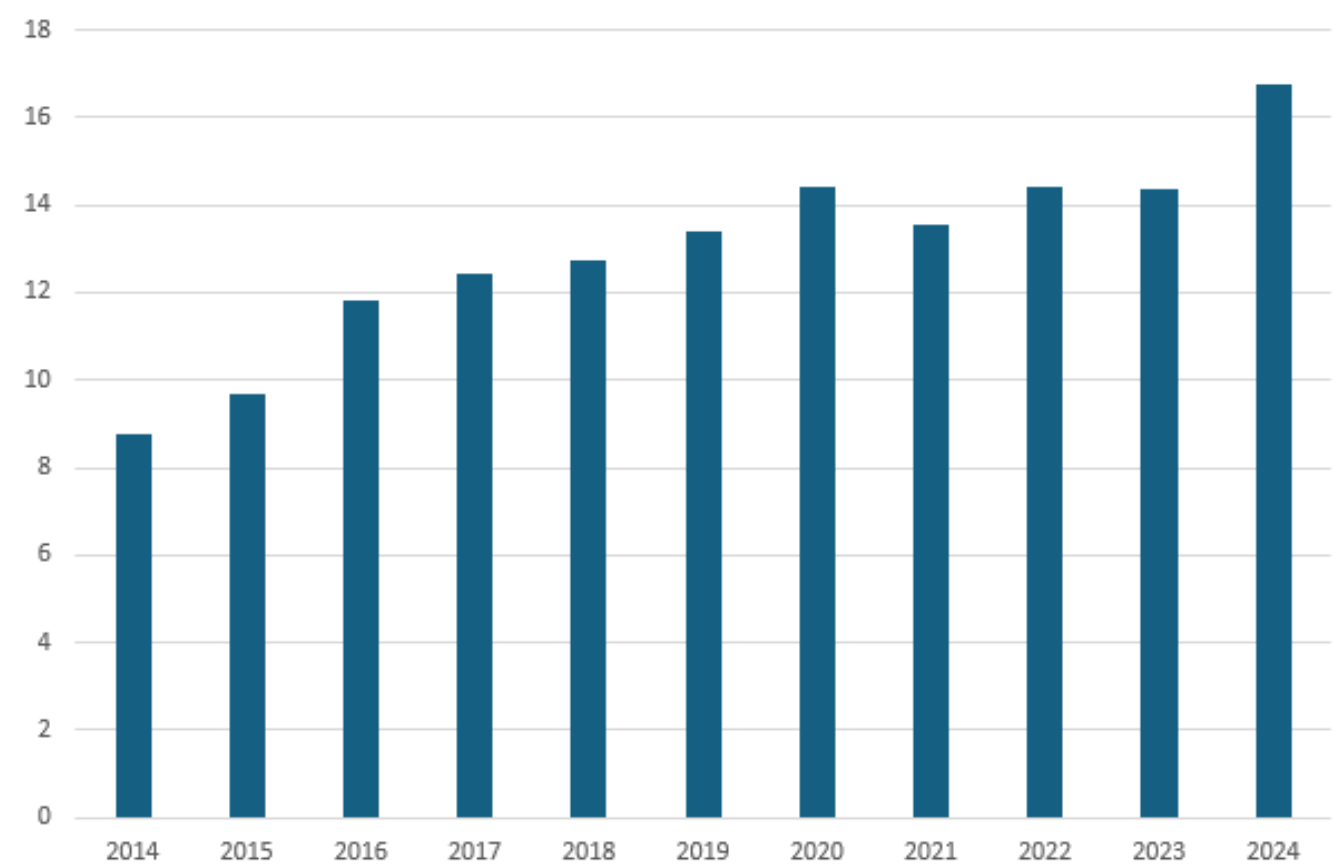
TOOMBS	COUNTY UNINCORPORATED	23.30	5,073,753.75	40.00	2,029,501.50
TOOMBS	COUNTY WIDE DEVELOPMENT AUTH	29.82	6,493,533.77	40.00	2,597,413.51
TOOMBS	IND SCHOOL VIDALIA	4.12	897,161.61	40.00	358,864.64
TOOMBS	LYONS	2.40	522,618.41	40.00	209,047.36
TOOMBS	SCHOOL	25.70	5,596,372.17	40.00	2,238,548.87
TOOMBS	VIDALIA - TOOMBS	4.12	897,161.61	40.00	358,864.64
TOWNS	COUNTY FIRE - COUNTY WIDE	0.00	0.00	36.79	0.00
TOWNS	COUNTY INCORPORATED	0.00	0.00	36.79	0.00
TOWNS	SCHOOL	0.00	0.00	36.79	0.00
TREUTLEN	COUNTY INCORPORATED	1.29	280,907.40	37.26	104,666.10
TREUTLEN	COUNTY UNINCORPORATED	11.46	2,495,502.92	37.26	929,824.39
TREUTLEN	SCHOOL	12.75	2,776,410.32	37.26	1,034,490.49
TREUTLEN	SOPERTON	1.29	280,907.40	37.26	104,666.10
TROUP	COUNTY INCORPORATED	18.44	4,015,451.47	40.00	1,606,180.59
TROUP	COUNTY UNINCORPORATED	34.25	7,458,200.26	40.00	2,983,280.10
TROUP	HOGANSVILLE	2.96	644,562.71	40.00	257,825.08
TROUP	LAGRANGE	12.79	2,785,120.62	40.00	1,114,048.25
TROUP	LAGRANGE D/T DEV AUTH	12.79	2,785,120.62	40.00	1,114,048.25
TROUP	SCHOOL	52.69	11,473,651.73	40.00	4,589,460.69
TROUP	WEST POINT	2.69	585,768.14	40.00	234,307.26
TURNER	ASHBURN	4.14	901,516.76	40.00	360,606.70
TURNER	COUNTY INCORPORATED	9.69	2,110,071.84	40.00	844,028.74
TURNER	COUNTY UNINCORPORATED	21.99	4,788,491.20	40.00	1,915,396.48
TURNER	REBECCA	3.13	681,581.51	40.00	272,632.60
TURNER	SCHOOL	31.68	6,898,563.04	40.00	2,759,425.22
TURNER	SYCAMORE	2.42	526,973.57	40.00	210,789.43
TWIGGS	COUNTY INCORPORATED	0.20	43,551.53	32.66	14,223.93
TWIGGS	COUNTY UNINCORPORATED	49.92	10,870,462.98	32.66	3,550,293.21
TWIGGS	DANVILLE	0.10	21,775.77	32.66	7,111.97
TWIGGS	JEFFERSONVILLE	0.10	21,775.77	32.66	7,111.97
TWIGGS	SCHOOL	49.92	10,870,462.98	32.66	3,550,293.21
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	838,367.04	40.00	335,346.82
UPSON	COUNTY SSD	9.25	2,014,258.46	40.00	805,703.38
UPSON	COUNTY UNINCORPORATED	9.25	2,014,258.46	40.00	805,703.38
UPSON	COUNTY WIDE JOINT PROJECTS	13.10	2,852,625.50	40.00	1,141,050.20
UPSON	SCHOOL	13.10	2,852,625.50	40.00	1,141,050.20
UPSON	THOMASTON	3.85	838,367.04	40.00	335,346.82
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	7,312,302.62	40.00	2,924,921.05
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	7,312,302.62	40.00	2,924,921.05
WALTON	COUNTY FIRE DISTRICT	13.08	2,848,270.35	40.00	1,139,308.14
WALTON	COUNTY INCORPORATED	5.35	1,165,003.54	40.00	466,001.42
WALTON	COUNTY UNINCORPORATED	13.08	2,848,270.35	40.00	1,139,308.14
WALTON	IND SCHOOL SOCIAL CIRCLE	3.85	838,367.04	40.00	335,346.82
WALTON	MONROE	1.50	326,636.51	40.00	130,654.60

WALTON	SCHOOL	14.58	3,174,906.85	40.00	1,269,962.74
WALTON	SOCIAL CIRCLE	3.85	838,367.04	40.00	335,346.82
WARE	COUNTY INCORPORATED	174.56	38,011,779.19	40.00	15,204,711.68
WARE	COUNTY UNINCORPORATED	116.08	25,277,310.54	40.00	10,110,924.22
WARE	SCHOOL	290.64	63,289,089.73	40.00	25,315,635.89
WARE	WAYCROSS	174.56	38,011,779.19	40.00	15,204,711.68
WARREN	CAMAK	4.66	1,014,750.75	34.35	348,566.88
WARREN	COUNTY INCORPORATED	6.79	1,478,574.59	34.35	507,890.37
WARREN	COUNTY UNINCORPORATED	47.14	10,265,096.65	34.35	3,526,060.70
WARREN	NORWOOD	1.00	217,757.67	34.35	74,799.76
WARREN	SCHOOL	53.93	11,743,671.24	34.35	4,033,951.07
WARREN	WARRENTON	1.13	246,066.17	34.35	84,523.73
WASHINGTON	COUNTY INCORPORATED	32.29	7,031,395.22	33.68	2,368,173.91
WASHINGTON	COUNTY UNINCORPORATED	59.00	12,847,702.64	33.68	4,327,106.25
WASHINGTON	COUNTY WIDE DEVELOPMENT AUTH	91.29	19,879,097.86	33.68	6,695,280.16
WASHINGTON	COUNTY WIDE HOSPITAL BOND	91.29	19,879,097.86	33.68	6,695,280.16
WASHINGTON	DAVISBORO	1.67	363,655.31	33.68	122,479.11
WASHINGTON	HARRISON	1.10	239,533.44	33.68	80,674.86
WASHINGTON	OCONEE	2.47	537,861.45	33.68	181,151.74
WASHINGTON	SANDERSVILLE	20.22	4,403,060.12	33.68	1,482,950.65
WASHINGTON	SCHOOL	91.29	19,879,097.86	33.68	6,695,280.16
WASHINGTON	TENNILLE	6.83	1,487,284.90	33.68	500,917.55
WAYNE	COUNTY INCORPORATED	16.57	3,608,244.62	34.71	1,252,421.71
WAYNE	COUNTY UNINCORPORATED	77.84	16,950,257.17	34.71	5,883,434.26
WAYNE	JESUP	12.91	2,811,251.54	34.71	975,785.41
WAYNE	ODUM	1.66	361,477.74	34.71	125,468.92
WAYNE	SCHOOL	94.41	20,558,501.79	34.71	7,135,855.97
WAYNE	SCREVEN	2.00	435,515.34	34.71	151,167.37
WEBSTER	COUNTY INCORPORATED	0.00	0.00	35.32	0.00
WEBSTER	COUNTY UNINCORPORATED	4.65	1,012,573.17	35.32	357,640.84
WEBSTER	SCHOOL	4.65	1,012,573.17	35.32	357,640.84
WHEELER	ALAMO	0.90	195,981.90	40.00	78,392.76
WHEELER	COUNTY INCORPORATED	1.80	391,963.81	40.00	156,785.52
WHEELER	COUNTY UNINCORPORATED	15.28	3,327,337.23	40.00	1,330,934.89
WHEELER	GLENWOOD	0.90	195,981.90	40.00	78,392.76
WHEELER	SCHOOL	17.08	3,719,301.03	40.00	1,487,720.41
WHEELER	SCOTLAND	0.00	0.00	40.00	0.00
WHITE	COUNTY INCORPORATED	0.00	0.00	37.19	0.00
WHITE	SCHOOL	0.00	0.00	37.19	0.00
WHITFIELD	COUNTY FIRE DISTRICT	58.77	12,797,618.37	30.98	3,964,702.17
WHITFIELD	COUNTY INCORPORATED	13.64	2,970,214.64	30.98	920,172.50
WHITFIELD	COUNTY SOLID WASTE	58.77	12,797,618.37	30.98	3,964,702.17
WHITFIELD	COUNTY UNINCORPORATED	57.31	12,479,692.17	30.98	3,866,208.63
WHITFIELD	DALTON 100%	12.18	2,652,288.44	77.45	2,054,197.40
WHITFIELD	IND SCHOOL DALTON 100%	12.18	2,652,288.44	77.45	2,054,197.40
WHITFIELD	SCHOOL	58.77	12,797,618.37	30.98	3,964,702.17
WHITFIELD	TUNNEL HILL	0.44	95,813.38	30.98	29,682.99
WHITFIELD	VARNELL	1.02	222,112.83	30.98	68,810.55
WILCOX	ABBEVILLE	1.51	328,814.08	32.86	108,048.31
WILCOX	COUNTY INCORPORATED	3.49	759,974.27	32.86	249,727.55
WILCOX	COUNTY UNINCORPORATED	23.21	5,054,155.56	32.86	1,660,795.52

WILCOX	PINEVIEW	0.00	0.00	32.86	0.00
WILCOX	PITTS	0.46	100,168.53	32.86	32,915.38
WILCOX	ROCHELLE	1.52	330,991.66	32.86	108,763.86
WILCOX	SCHOOL	26.69	5,811,952.26	32.86	1,909,807.51
WILKES	COUNTY INCORPORATED	1.13	246,066.17	32.07	78,913.42
WILKES	COUNTY UNINCORPORATED	7.00	1,524,303.70	32.07	488,844.20
WILKES	SCHOOL	8.13	1,770,369.87	32.07	567,757.62
WILKES	WASHINGTON	1.13	246,066.17	32.07	78,913.42
WILKINSON	ALLENTOWN	2.06	448,580.80	31.84	142,828.13
WILKINSON	COUNTY INCORPORATED	31.17	6,787,506.63	31.84	2,161,142.11
WILKINSON	COUNTY UNINCORPORATED	34.51	7,514,817.25	31.84	2,392,717.81
WILKINSON	GORDON	19.61	4,270,227.94	31.84	1,359,640.58
WILKINSON	IVEY	2.39	520,440.84	31.84	165,708.36
WILKINSON	MCINTYRE	4.34	945,068.30	31.84	300,909.75
WILKINSON	SCHOOL	65.68	14,302,323.88	31.84	4,553,859.92
WILKINSON	TOOMSBORO	2.77	603,188.75	31.84	192,055.30
WORTH	COUNTY INCORPORATED	2.73	594,478.44	30.89	183,634.39
WORTH	COUNTY UNINCORPORATED	18.56	4,041,582.39	30.89	1,248,444.80
WORTH	COUNTY WIDE INDUSTRIAL AUTH	21.29	4,636,060.83	30.89	1,432,079.19
WORTH	SCHOOL	21.29	4,636,060.83	30.89	1,432,079.19
WORTH	SYLVESTER	2.73	594,478.44	30.89	183,634.39
Totals		6,912.13	1,505,169,335.94		575,847,412.09

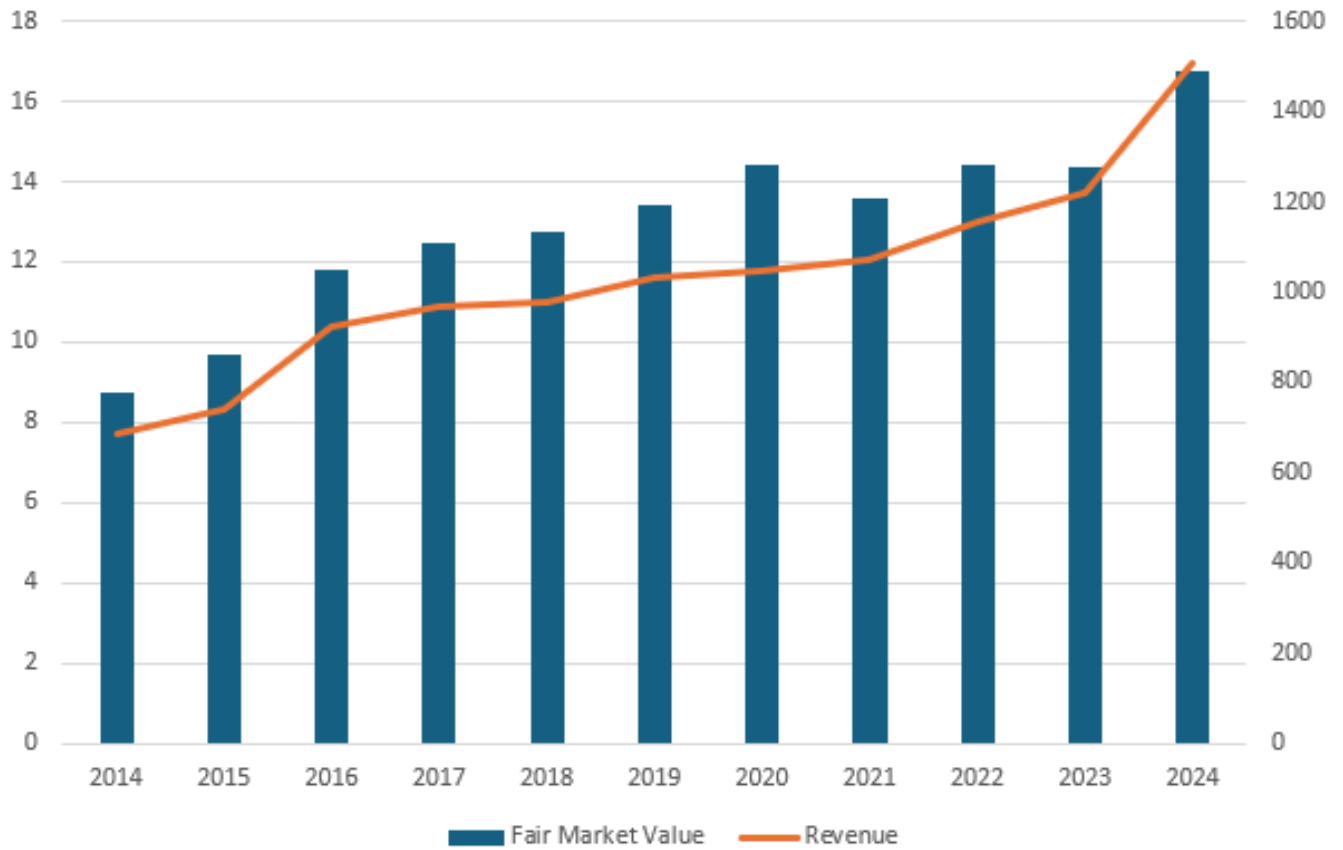
Taxing Jurisdiction Revenue from
 Railroad Equipment Cars
 (Millions)

Tax Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Revenue	8.74	9.67	11.81	12.45	12.75	13.39	14.42	13.56	14.40	14.35	16.76



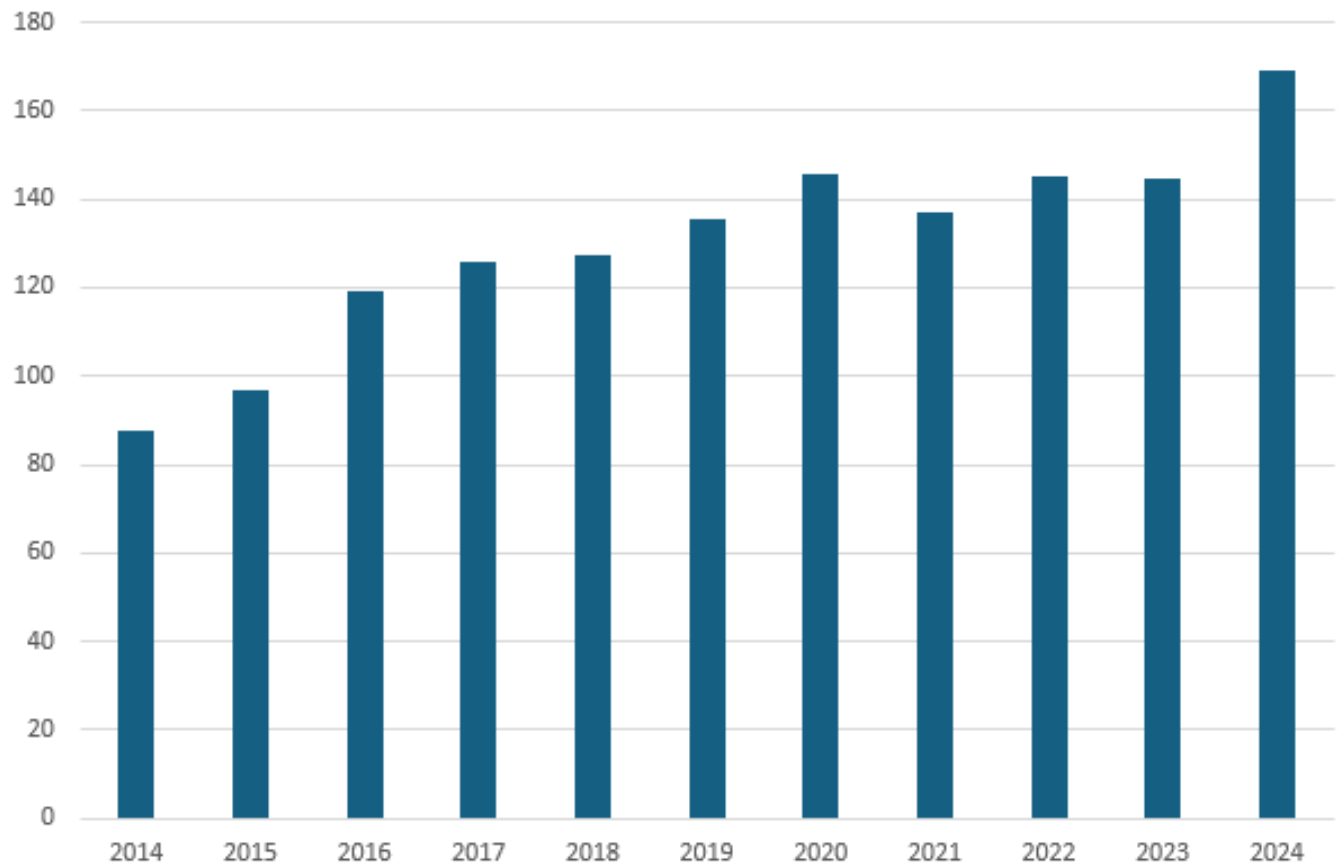
**Railroad Equipment Cars -
Georgia Fair Market Value/County Actual Revenue
(Millions)**

Tax Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Revenue	8.74	9.67	11.81	12.45	12.75	13.39	14.42	13.56	14.40	14.35	16.76
Fair Market Value	685.52	740.95	922.63	968.62	975.60	1,032.61	1,048.96	1,069.82	1,157.60	1,219.15	1,505.17



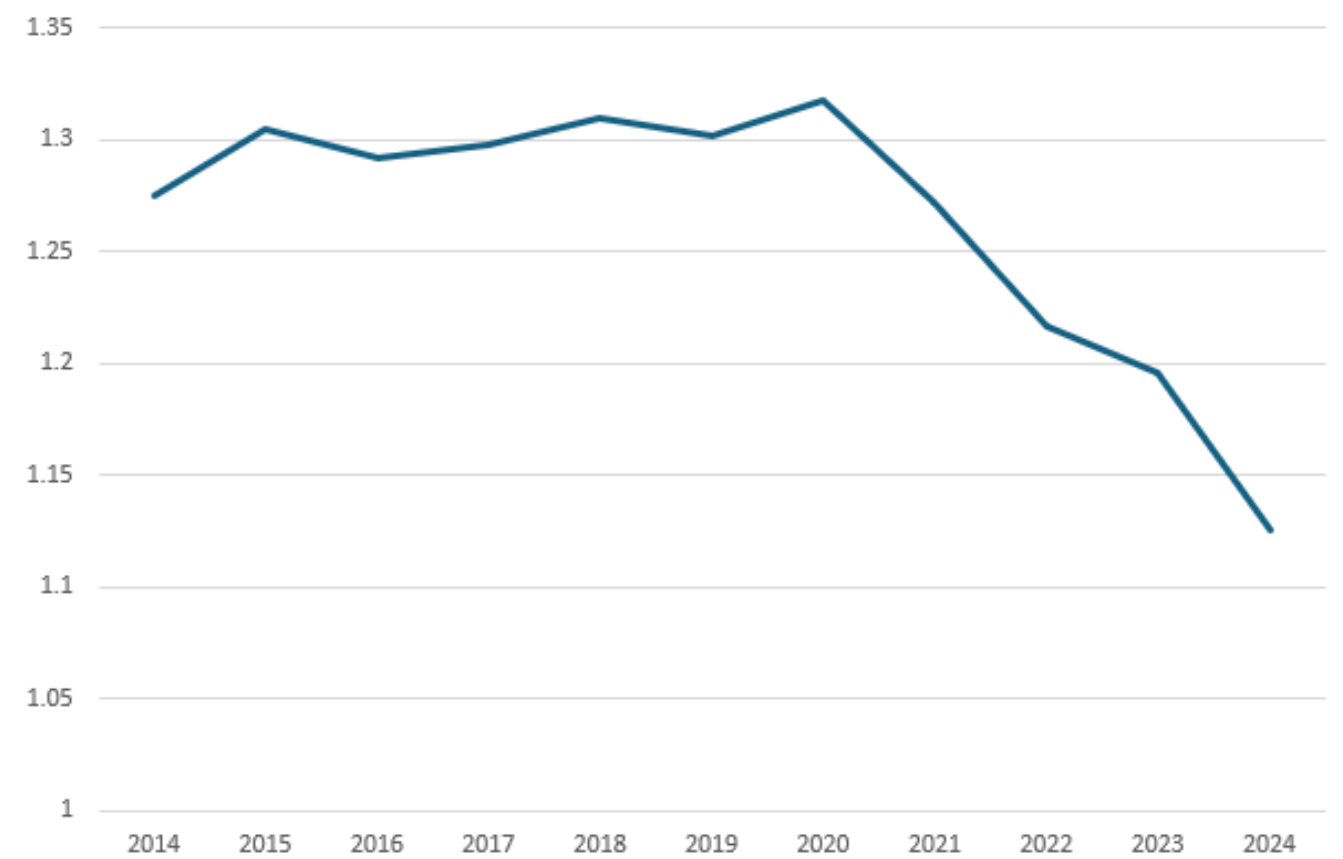
**RAILROAD EQUIPMENT CARS
STATE COLLECTION FEE
(THOUSANDS)**

Tax Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
State 1% Fee	87.40	96.70	119.25	125.72	127.50	135.28	145.67	137.00	145.43	144.93	169.33



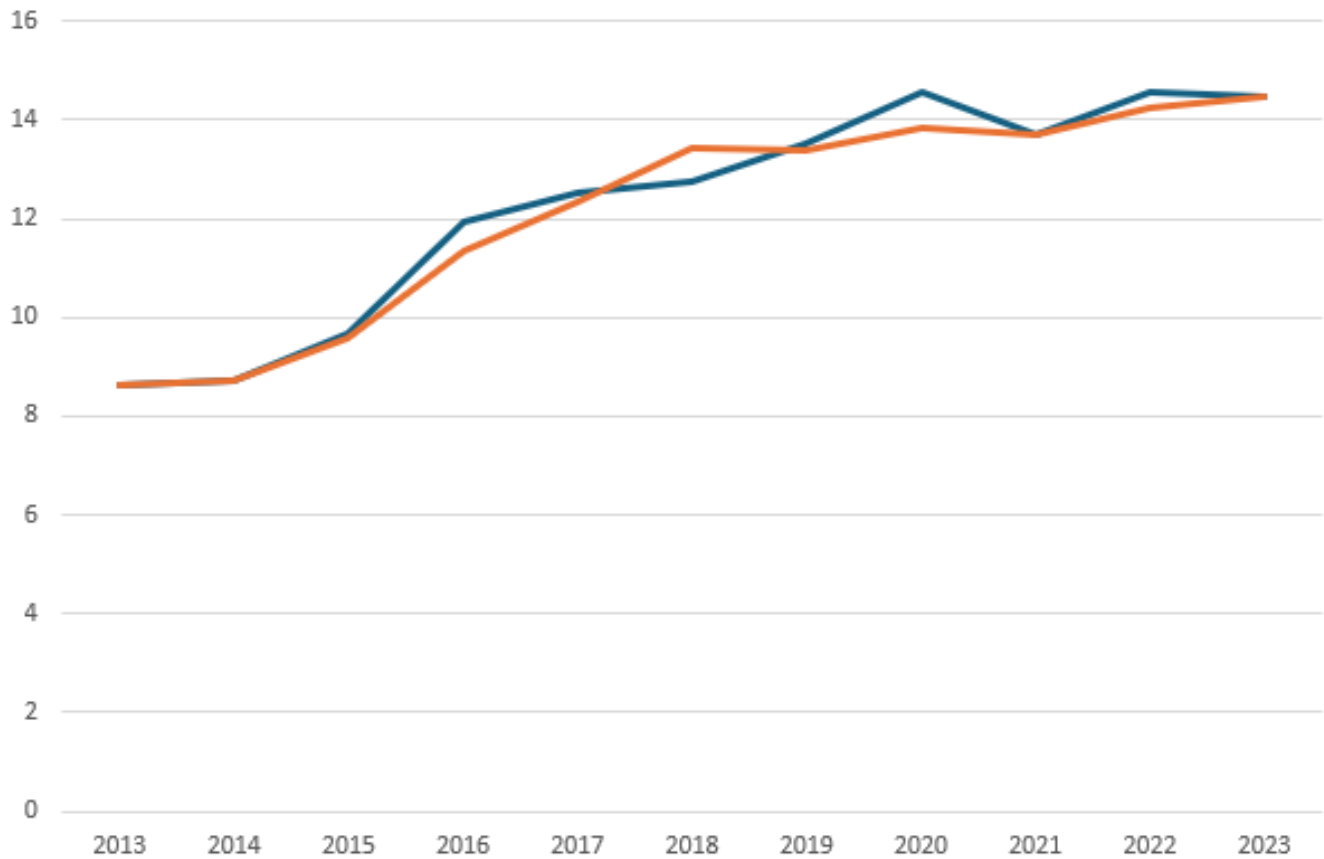
RAILROAD EQUIPMENT CARS
Effective Tax Rate

Tax Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Effective Tax Rate	1.275	1.305	1.292	1.298	1.310	1.302	1.317	1.272	1.216	1.196	1.125



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

Tax Year	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Revenue	8.65	8.74	9.67	11.92	12.50	12.75	13.53	14.57	13.70	14.54	14.49
Tax Collected	8.65	8.74	9.60	11.33	12.35	13.42	13.39	13.84	13.69	14.26	14.45



EQUALIZATION RATIOS

Railroad Equipment Car Company Assessment Ratios

Co #	County	Assessment Ratio	Co #	County	Assessment Ratio	Co #	County	Assessment Ratio
001	APPLING	36.31	054	EVANS	28.57	107	NEWTON	40.00
002	ATKINSON	34.09	055	FANNIN	36.42	108	OCONEE	40.00
003	BACON	40.00	056	FAYETTE	40.00	109	OGLETHORPE	36.35
004	BAKER	40.00	057	FLOYD	40.00	110	PAULDING	40.00
005	BALDWIN	34.16	058	FORSYTH	40.00	111	PEACH	40.00
006	BANKS	40.00	059	FRANKLIN	37.17	112	PICKENS	40.00
007	BARROW	40.00	060	FULTON	40.00	113	PIERCE	40.00
008	BARTOW	37.80	061	GILMER	40.00	114	PIKE	40.00
009	BEN HILL	40.00	062	GLASCOCK	40.00	115	POLK	31.77
010	BERRIEN	27.25	063	GLYNN	40.00	116	PULASKI	40.00
011	BIBB	40.00	064	GORDON	40.00	117	PUTNAM	40.00
012	BLECKLEY	40.00	065	GRADY	40.00	118	QUITMAN	40.00
013	BRANTLEY	31.92	066	GREENE	40.00	119	RABUN	35.68
014	BROOKS	40.00	067	GWINNETT	40.00	120	RANDOLPH	40.00
015	BRYAN	37.33	068	HABERSHAM	37.14	121	RICHMOND	40.00
016	BULLOCH	36.14	069	HALL	40.00	122	ROCKDALE	40.00
017	BURKE	40.00	070	HANCOCK	32.98	123	SCHLEY	40.00
018	BUTTS	40.00	071	HARALSON	36.67	124	SCREVEN	36.65
019	CALHOUN	40.00	072	HARRIS	40.00	125	SEMINOLE	33.78
020	CAMDEN	40.00	073	HART	40.00	126	SPALDING	40.00
021	CANDLER	40.00	074	HEARD	40.00	127	STEPHENS	28.18
022	CARROLL	40.00	075	HENRY	40.00	128	STEWART	40.00
023	CATOOSA	33.36	076	HOUSTON	36.06	129	SUMTER	32.59
024	CHARLTON	40.00	077	IRWIN	28.84	130	TALBOT	40.00
025	CHATHAM	37.09	078	JACKSON	40.00	131	TALIAFERRO	35.19
026	CHATTAHOOCHEE	37.13	079	JASPER	40.00	132	TATTNALL	36.53
027	CHATTOOGA	40.00	080	JEFF DAVIS	40.00	133	TAYLOR	40.00
028	CHEROKEE	40.00	081	JEFFERSON	40.00	134	TELFAIR	40.00
029	CLARKE	40.00	082	JENKINS	40.00	135	TERRELL	37.32
030	CLAY	37.70	083	JOHNSON	37.70	136	THOMAS	40.00
031	CLAYTON	40.00	084	JONES	33.94	137	TIFT	40.00
032	CLINCH	28.37	085	LAMAR	37.16	138	TOOMBS	40.00
033	COBB	40.00	086	LANIER	40.00	139	TOWNS	36.79
034	COFFEE	31.89	087	LAURENS	32.40	140	TREUTLEN	37.26
035	COLQUITT	40.00	088	LEE	32.18	141	TROUP	40.00
036	COLUMBIA	40.00	089	LIBERTY	37.43	142	TURNER	40.00
037	COOK	29.48	090	LINCOLN	36.13	143	TWIGGS	32.66
038	COWETA	40.00	091	LONG	30.42	144	UNION	40.00
039	CRAWFORD	37.45	092	LOWNDES	40.00	145	UPSON	40.00
040	CRISP	40.00	093	LUMPKIN	40.00	146	WALKER	40.00
041	DADE	37.28	094	MACON	40.00	147	WALTON	40.00

042	DAWSON	40.00	095	MADISON	40.00	148	WARE	40.00
043	DECATUR	40.00	096	MARION	40.00	149	WARREN	34.35
044	DEKALB	40.00	097	MCDUFFIE	40.00	150	WASHINGTON	33.68
045	DODGE	36.56	098	MCINTOSH	40.00	151	WAYNE	34.71
046	DOOLY	40.00	099	MERIWETHER	40.00	152	WEBSTER	35.32
047	DOUGHERTY	34.30	100	MILLER	35.77	153	WHEELER	40.00
048	DOUGLAS	40.00	101	MITCHELL	40.00	154	WHITE	37.19
049	EARLY	40.00	102	MONROE	40.00	155	WHITFIELD	30.98
050	ECHOLS	29.68	103	MONTGOMERY	29.09	156	WILCOX	32.86
051	EFFINGHAM	37.15	104	MORGAN	39.45	157	WILKES	32.07
052	ELBERT	40.00	105	MURRAY	39.29	158	WILKINSON	31.84
053	EMANUEL	35.01	106	MUSCOGEE	40.00	159	WORTH	30.89