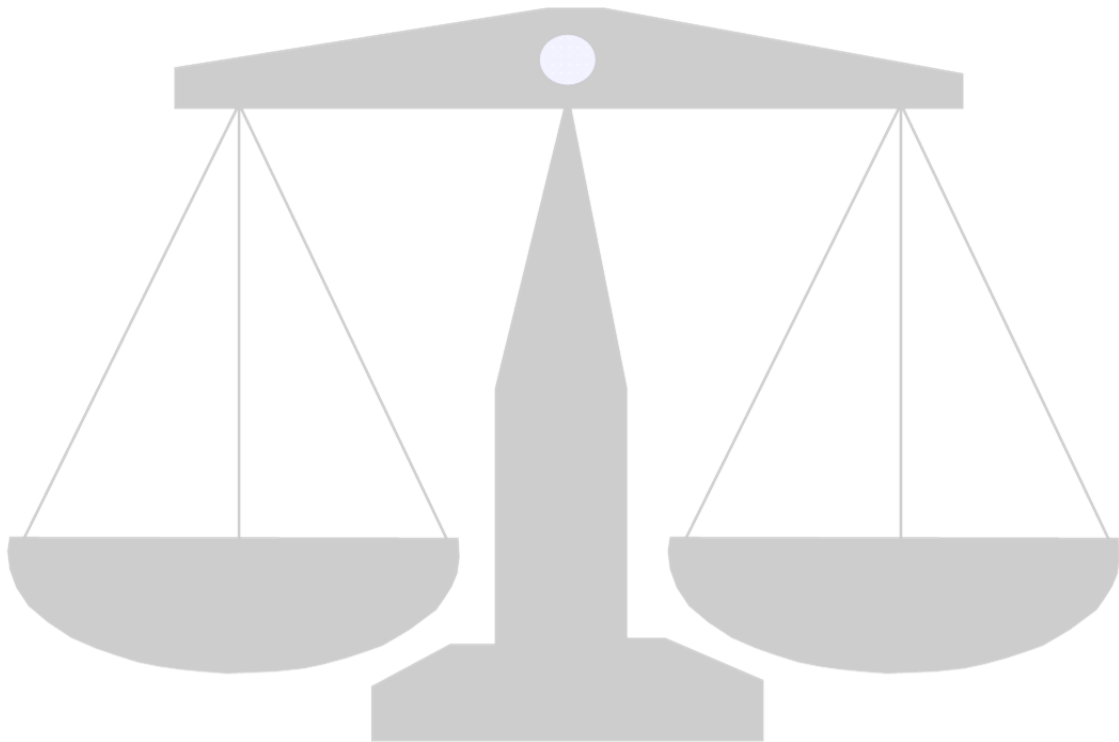


# **STATE BOARD OF EQUALIZATION**



**2019  
RAILROAD EQUIPMENT  
COMPANY DIGEST**

**2020  
FLIGHT EQUIPMENT DIGEST**

# AGENDA

NOTICE TO THE PUBLIC  
MEETING OF THE STATE BOARD OF EQUALIZATION ON  
**June 11, 2020 AT 11:00 A.M.**  
AT THE OFFICES OF THE STATE REVENUE COMMISSIONER  
1800 CENTURY BLVD. NE, 15<sup>th</sup> FLOOR, ROOM 15210 ATLANTA, GEORGIA.  
THE AGENDA FOR THE MEETING IS SHOWN BELOW. THIS  
MEETING IS OPEN TO THE PUBLIC.

\*\*THE PUBLIC IS ENCOURAGED TO JOIN THE MEETING VIA TELECONFERENCE BY DIALING 978-990-5160,  
ACCESS CODE 3440868 / Materials that will be discussed at the meeting may be found at  
<https://dor.georgia.gov/ga-dor-central-assessment>\*\*

**AGENDA**  
**STATE BOARD OF EQUALIZATION**  
**June 11, 2020**

- 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. David M. Curry, Commissioner, Department of Revenue
- III. Reading and Approval of Minutes of October 10, 2019 State BOE Meeting
- IV. Presentation of the 2019 Railroad Equipment Car Digest
  - A. Review of duties of State Board of Equalization by Alex Sponseller, Attorney General's Office, Georgia Department of Law
  - B. Mr. James Scoven, Public Utility Program Manager to present the following:  
  
Comparison of the 2019 Digest to the 2018 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 2019 Railroad Equipment Car Digest as presented
- V. Presentation of the 2020 Airline Flight Equipment Digest
  - A. Mr. James Scoven, Public Utility Program Manager to present the following:  
  
Comparison of the 2019 Digest to the 2020 Digest.
    - Valuation methodologies.
    - Distribution of the Digest to the taxing jurisdictions
    - Review of equalization procedures and presentation of proposed assessment ratios.
    - Recommendation to the Board of Equalization to accept the 2019 Airline Digest as presented

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- VI. Any Other Business
- VII. Adjournment

# HISTORY AND VALUATION PROCEDURES

## Railroad Equipment Ad Valorem Tax History

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

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

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

## **RAILROAD EQUIPMENT COMPANY VALUATION PROCEDURE**

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

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

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

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

## STATE OF GEORGIA

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

(a) Any person owning, leasing, furnishing, or operating any kind of railroad cars on any railroad in this state shall be deemed a railroad equipment company. Every railroad equipment company shall be required to make returns to the commissioner and shall be taxed as follows:

- (1) Ascertain the total number and the value of all cars of the railroad equipment company, the total car-wheel mileage made by the cars in the United States, and the total car-wheel mileage in this state.
- (2) Tax the cars at the regular rate imposed on property in this state on a valuation based on the proportion to the entire value of the cars that the car-wheel mileage made in this state bears to the entire car-wheel mileage of the cars in the United States.
- (3) Ascertain the total track mileage in each local tax jurisdiction in this state and tax the cars at the regular rate imposed on property in each local tax jurisdiction on a valuation based on the proportion to the entire value of the cars as determined in paragraph (2) of this subsection that the track mileage in the local tax jurisdiction bears to the entire track mileage in this state.

(b) The returns shall be made to the commissioner by the chief executive officer in charge of the cars in this state. The final assessment of the property of railroad equipment companies shall be fixed in the same manner as the proposed assessments of property of public utilities under this article and Code Section 48-2-18, except that with respect to railroad equipment companies such assessment shall be final rather than proposed. Any railroad equipment company may bring in the Superior Court of Fulton County a de novo action of the assessment so fixed.

(c) For the purposes of this Code section, a railroad company operating a railroad is not a railroad equipment company.

(d) (1) The commissioner shall collect all taxes levied by this Code section and shall remit all taxes collected to the authorities entitled thereto, less 1 percent of the amount collected, which shall be paid into the general fund of the state treasury in order to defray the costs of collection.

(2) The commissioner may submit tax bills to railroad equipment companies in one or more stages each year; and the taxes reflected in each bill shall be due 60 days after the commissioner mails the bill to the company and, if not so paid, shall bear interest at the rate specified in Code Section 48-2-40 and become subject to penalty in accordance with Code Section 48-2-44. The commissioner shall remit the taxes collected at least once each year. In arriving at the amount to be billed in each instance, the commissioner shall utilize the millage rate established by each taxing jurisdiction for the year in question unless no such rate has been finally established at the time the bill in question is prepared, in which case the commissioner may decline to include such jurisdiction in the billing or may utilize a millage rate established by court order.

(3) All taxes collected under a millage rate, which is later changed, shall be collected subject to adjustment upward or downward, as the case may be. Such adjustments may be billed or refunded separately or may be made by offset the following year, in the discretion of the commissioner. If any refunds are made separately, they shall be made by the local taxing jurisdiction.

(4) This subsection shall apply to all tax years beginning on or after January 1, 1981.

(e) (1) If any chief executive officer of a railroad equipment company required to make a return to the commissioner by this Code section fails to return the taxable property or pay to the state all taxes for which such company may be liable by reason of the return, the commissioner shall issue an execution for the amount of taxes due, according to the law, together with costs and penalties.

(2) The executions issued by the commissioner against any such company shall be directed to all sheriffs, constables, and other lawful officers of this state with directions to levy the execution on the property of the corporation or company and with the authority to issue and serve garnishments upon the debtors of the corporation or company.



RAILROAD EQUIPMENT  
DIGEST COMPARSION  
2017 - 2019

## COMPARISON BETWEEN RAILROAD EQUIPMENT CAR DIGESTS

	<b>2017</b>	<b>2018</b>	<b>2019</b>
<b>TOTAL GA CAR WHEEL MILES</b>	590,162,619	632,613,000	663,900,682
<b>TOTAL CAR WHEEL MILES</b>	23,170,799,595	24,991,140,685	26,023,274,453
<b>TOTAL GA FAIR MARKET VALUE</b>	968,616,364	975,598,733	1,039,230,931
<b>TOTAL 100% FAIR MARKET VALUE</b>	42,357,086,352	43,186,610,873	44,518,107,327
<b>TOTAL ASSESSED VALUE</b>	385,291,103	391,227,391	417,216,867
<b>TOTAL NUMBER OF COMPANIES</b>	380	390	*312

\* Only Companies  
with Track Miles

# COMPANY VALUATIONS

**RAILROAD EQUIPMENT CAR COMPANY**  
**Ad Valorem Tax Digest**  
**2019**

<b>Name</b>	<b>Mark</b>	<b>GA Miles</b>	<b>US Miles</b>	<b>US FMV</b>	<b>GA FMV</b>
ABERDEEN CAROLINA & WESTERN RAILWAY	ACWX	23,071	171,581	253,002	34,019
ADM TRANSPORTATION CO	WHTX	7,782,248	255,408,361	219,369,816	6,684,160
AEROPRES CORPORATION	AREX	4,406	783,895	10,619,075	59,686
AG PROCESSING INC A COOPERATIVE	AGPX	154,910	42,530,352	69,804,611	254,252
AGROTHRIVE, INC	AGTX	863	143,565	833,500	5,010
AIR LIQUIDE INDUSTRIAL US LP	IAPX	22,632	3,312,809	18,895,165	129,085
ALABAMA POWER COMPANY	JHMX	327,817	240,320,664	32,680,650	44,579
ALBEMARLE CORPORATION	EBAX	281	306,679	1,167,320	1,070
ALBERT BROS., INC	ABSX	2,473	10,933	79,270	17,931
ALBERTA GOVERNMENT	ALNX	4,594	17,888,063	3,423,158	879
ALCOA USA CORP	RM CX	1,580	11,838	724,825	96,741
AMERICAN IRON & METAL CO INC	AIMX	106,162	13,245,815	66,367,900	531,923
AMERICAN RAILCAR INDUSTRIES INC	UNFX	5,146,003	216,195,285	1,023,174,827	24,354,189
AMERICAS STYRENICS LLC	ASOX	169,550	9,723,117	10,808,236	188,472
AMG RESOURCES CORPORATION	AMGX	57,620	6,424,890	4,727,670	42,399
ARDENT MILLS LLC	CAGX	16,989	2,461,164	3,262,480	22,520
ARGOS USA LLC (FORMERLY: ARGOS CEMENT, LLC)	ARUX	824,676	3,289,793	4,010,708	1,005,393
ARKEMA INC	TELX	129,810	2,352,082	6,065,607	334,757
ARRENDADORA NACIONAL DE CARROS DE FERROCARRIL, S.A., DE C.V	GAMX	551,460	24,092,821	31,843,368	728,862

**RAILROAD EQUIPMENT CAR COMPANY**  
**Ad Valorem Tax Digest**  
**2019**

<b>Name</b>	<b>Mark</b>	<b>GA Miles</b>	<b>US Miles</b>	<b>US FMV</b>	<b>GA FMV</b>
ATEL LEASING CORP	LCGX	431,848	8,434,708	12,163,962	622,782
ATEL LEASING CORP	ATGX	776,285	10,590,706	4,711,418	345,341
AUSTIN POWDER COMPANY	AUSX	15,631	214,511	2,332,818	169,988
AXIALL LLC C/O GREENBRIER MGMT SVC, LLC	NAPX	624,781	19,130,731	43,299,536	1,414,098
BASF CORPORATION	ENGX	1,241,733	16,697,777	79,997,593	5,949,034
BEASLEY FOREST PRODUCTS INC	BTMX	1,069,391	1,304,604	2,369,885	1,942,608
BIRLA CARBON USA, INC	CCX	100,342	2,691,759	14,007,403	522,161
BLUE CUBE OPERATIONS, LLC	OCAX	171,908	12,596,255	17,247,431	235,385
BNSF LOGISTICS	TEXX	1,661	6,108,074	2,184,310	594
BORAL CM SERVICES LLC	VFLX	13,966	2,504,840	25,440,792	141,848
BP CORPORATION NORTH AMERICA INC	BPRX	566,013	5,529,578	13,416,614	1,373,338
BRASKEM AMERICA INC	HLEX	374,491	15,085,016	21,671,383	538,000
BROWNER TURNOUT CO	BTFX	54,887	65,222,925	6,464,264	5,440
BUNGE NORTH AMERICA INC	GNGX	2,833,169	89,756,623	174,354,785	5,503,511
CABOT CORPORATION	COSX	399,939	5,167,694	24,423,841	1,890,214
CALDWELL-BAKER CO	RFMX	145,362	2,746,007	1,132,889	59,970
CANPOTEX LEASING LIMITED	CNPX	716	171,759,944	138,803,080	579
CARGILL INCORPORATED	SAMX	4,591,609	203,464,864	189,074,362	4,266,857
CARMATH INC	JDSX	922,255	19,512,988	24,218,667	1,144,663
CAROLINA STALITE COMPANY	LWAX	33,630	275,475	342,427	41,804

**RAILROAD EQUIPMENT CAR COMPANY**  
**Ad Valorem Tax Digest**  
**2019**

<b>Name</b>	<b>Mark</b>	<b>GA Miles</b>	<b>US Miles</b>	<b>US FMV</b>	<b>GA FMV</b>
CCC TRANSPORT COMPANY	WITX	175,115	3,079,283	3,564,984	202,736
CEDAR GROVE LOGISTICS LLC	CGFX	4,524	2,742,613	5,169,049	8,526
CELTRAN INC	CELX	418,935	6,480,062	6,393,946	413,368
CEMEX INC	SDWX	1,922,952	25,585,160	34,683,706	2,606,789
CENEX HARVEST STATES COOPERATIVE	CHSX	141,878	19,717,615	33,841,058	243,503
CENTURY ALUMINUM OF SC, INC	ALUX	220	50,508	82,375	359
CHEMICAL MANAGEMENT COMPANY	LIMX	49,334	315,446	737,436	115,331
CHEVRON ORONITE COMPANY	COCX	30,929	5,242,917	10,643,882	62,790
CHEVRON PHILLIPS CHEMICAL CO LP	PSPX	2,810,115	71,239,763	489,799,933	19,320,588
CHEVRON USA INC	CPDX	691,647	20,435,625	116,604,130	3,946,485
CHICAGO FREIGHT CAR LEASING CO	MBCX	3,804,904	209,218,377	410,725,687	7,469,572
CINER WYOMING, LLC	CICX	11,695	1,418,571	445,200	3,670
CIT GROUP/EQUIPMENT FINANCING, INC C/O GREENBRIER MGMT SVC LLC	XIGX	20,440,852	1,989,629,492	3,909,088,281	40,160,791
CITGO PETROLEUM CORPORATION	CSOX	17,385	951,863	433,333	7,914
CITICORP RAILMARK, INC. C/O GREENBRIER MGMT SVC, LLC	FSTX	233,354	9,564,894	26,576,052	648,374
CITY OF GAINESVILLE / GAINESVILLE REGIONAL UTILITIES	GNFX	1,582,830	6,101,630	1,452,537	376,804
CITY OF LAKELAND	LAKX	58,334	158,579	205,686	75,663
CK INDUSTRIES INC	CKIX	761,165	6,262,037	6,998,791	850,719
CL INDUSTRIES INC	FCSX	15,717	23,782	37,254	24,620
CNLX CANADA INC	CNLX	6,115	6,727,574	1,178,933	1,072

**RAILROAD EQUIPMENT CAR COMPANY**  
**Ad Valorem Tax Digest**  
**2019**

<b>Name</b>	<b>Mark</b>	<b>GA Miles</b>	<b>US Miles</b>	<b>US FMV</b>	<b>GA FMV</b>
COBRA TRADING, LLC	COBX	1,374	182,318	181,945	1,371
COMBINED METAL INDUSTRIES, INC.	CMBX	55,295	1,093,077	3,236,116	163,704
COMPASS CAPITAL CORPORATION & SUBSIDIARIES	CRWX	21,764	1,721,923	1,207,671	15,264
COMPASS MINERALS AMERICA INC (FKA NORTH AMERICAN SA	NASX	123,521	10,263,489	34,071,715	410,053
CONRAD YELVINGTON DISTRIBUTORS, INC	CYXX	2,428,686	11,542,095	4,435,629	933,344
CONSOLIDATED GRAIN & BARGE, INC.	CGRX	712,871	5,619,146	21,337,124	2,706,927
CONTINENTAL TANK CAR CORP	CNTX	3,705	158,765	322,494	7,526
COOPERATIVE ENERGY	SMEX	158	2,781	6,036,898	342,981
COVIA HOLDINGS CORPORATION (FORMERLY: UNIMIN CORPORATION)	WWUX	1,298,655	81,761,594	275,439,418	4,374,924
CREATIVE RAILCAR MARKETING SERVICES II LLC	CLBX	16,175	65,411	604,350	149,445
CRESTWOOD CRUDE SERVICES LLC	CCSX	172,073	3,578,884	32,017,799	1,539,418
CRYO-TRANS INC	CRYX	1,302,513	81,042,697	260,300,279	4,183,529
CRYSTAL CAR LINE, INC.	PENX	422,988	12,257,167	18,780,930	648,119
D H GRIFFIN WRECKING CO INC	DHGX	4,420	45,427	110,600	10,761
DAK AMERICAS LLC	DAKX	2,213,093	16,609,856	86,966,737	11,587,426
DANA CONTAINER INC	DNHX	15,091	2,088,093	6,360,976	45,972
DELTA TANK LINE CO	DTLX	13,807	2,531,712	3,113,455	16,980
DENKA PERFORMANCE ELASTOMER LLC	DPEX	2,170	9,360	47,880	11,100
DOW CHEMICAL COMPANY	UCFX	3,194,499	139,472,997	509,620,711	11,672,387
DTE ELECTRIC COMPANY	DETX	7,416	117,880,193	18,310,392	1,152

**RAILROAD EQUIPMENT CAR COMPANY**  
**Ad Valorem Tax Digest**  
**2019**

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DUKE ENERGY CAROLINAS, LLC	DKPX	11,217	48,544,966	48,720,454	11,258
DUKE ENERGY FLORIDA, LLC	PEFX	1,229,528	8,123,210	6,845,647	1,036,156
DUKE ENERGY PROGRESS, LLC	ROKX	1,215	29,057,164	26,439,694	1,106
E D & F MAN LIQUID PRODUCTS LLC	EDFX	315,952	1,990,561	15,937,753	2,529,721
E I DUPONT DE NEMOURS AND COMPANY	DUPX	110,409	2,126,393	6,194,907	321,659
EASTMAN CHEMICAL COMPANY	KDCX	633,275	21,738,025	64,267,486	1,872,249
ECDC ENVIRONMENTAL, L.C.	ECXX	3,910	6,104,497	10,196,852	6,531
ECN RAIL FINANCE LLC (FORMERLY: ELEMENT RAIL FINANCE LLC)	EFNX	856,250	30,156,455	162,381,648	4,610,598
ECO SERVICES OPERATIONS CORP	RPBX	753	167,961	143,008	641
EDMAN CORPORATION	SSTX	1,074	829,133	1,126,615	1,459
EDWARDS & HANEY COTTONSEED, LP	CASX	60	1,884,937	6,903,568	220
ELEMENTIS CHROMIUM GP INC	ACRX	107,750	916,843	1,430,027	168,061
ELK POINT TRANSPORTATION CO, LLC	EPTX	17,812	319,924	611,693	34,056
ENERGY SOLUTIONS, LLC	ESTX	144	452,402	1,245,505	396
ENKAY LEASING CORPORATION US LIMITED	NKLX	21,237	4,938,641	50,887,952	218,827
ENRAIL PARTNERS, LLC	JPJX	1,808	327,673	3,280,000	18,098
ENTERPRISE PRODUCTS OPERATING LLC	EPCX	32,141	1,491,219	1,530,644	32,991
ENVIRONMENTAL PROTECTION & IMPROVEMENT CO LLC	EPIX	320,863	6,244,215	4,867,920	250,141
EQUINOR MKTG & TRADING (US) C/O GREENBRIER MGMT SVC, LLC	STAX	6	43,929,218	180,125,493	25
EQUISTAR CHEMICALS LP	OPIX	1,835,759	82,048,928	381,179,928	8,528,502



**RAILROAD EQUIPMENT CAR COMPANY**  
**Ad Valorem Tax Digest**  
**2019**

<b>Name</b>	<b>Mark</b>	<b>GA Miles</b>	<b>US Miles</b>	<b>US FMV</b>	<b>GA FMV</b>
ERCO WORLDWIDE (USA) INC.	ECMX	237	1,705,428	15,753,549	2,189
ESSEX HYBRID SEED COMPANY	EHSX	169,824	1,716,722	627,783	62,102
EVEREST RAILCAR SERVICES INC	EAMX	262,421	8,788,513	16,222,804	484,406
EVONIK CORPORATION	EVSX	18,201	610,277	3,909,610	116,601
EXCEL RAILCAR CORP	ERCX	36,288	953,547	3,044,003	115,842
EXXON MOBIL CORPORATION	XOMX	2,566,783	204,486,244	428,408,486	5,377,533
FACTOR GAS LIQUIDS, INC	FGLX	4,394	592,078	4,191,180	31,104
FAIRMONT SANTROL INC	FTIX	10,747	42,915,196	150,599,938	37,714
FEDERAL WHITE CEMENT RAIL INC.	FWCX	84,658	802,792	9,072,500	956,736
FERROUS PROCESSING & TRADING COMPANY	FPTX	268,180	3,595,860	7,825,484	583,626
FIRST ENERGY GENERATION CORPORATION LLC	FEPX	9	967,391	4,225,166	39
FOREMARK PERFORMANCE CHEMICAL (FORMERLY: D B WESTERN INC - TEXAS)	DBWX	561	511,640	863,831	947
FORMOSA TRANSRAIL CORPORATION	FPAX	2,398,133	66,652,798	221,842,921	7,981,793
FREEMAN GAS & ELECTRIC CO., INC.	BOBX	2,724	15,231	43,154	7,718
GATX CORPORATION - GACX / GATX	TRIX	34,326,761	1,243,108,676	2,658,261,618	73,404,291
GATX CORPORATION -CIRR MARKS	CIRR	1,017,829	1,585,485	3,171,565	2,036,040
GATX DE MEXICO (GARX/ENDX)	GARX	2,685	2,378,278	766,257	865
GATX RAIL CANADA COPORATION (CGLX/CGTX)	CGTX	687,504	76,865,967	90,924,116	813,243
GATX RAIL HOLDINGS INC (ALLX/ALLX)	ALLX	900,718	11,069,182	5,901,663	480,228
GAVILON HOLDINGS LLC	WWLX	15,210	1,662,081	1,661,322	15,203

**RAILROAD EQUIPMENT CAR COMPANY**  
**Ad Valorem Tax Digest**  
**2019**

<b>Name</b>	<b>Mark</b>	<b>GA Miles</b>	<b>US Miles</b>	<b>US FMV</b>	<b>GA FMV</b>
GENESIS ALKALI WYOMING, LP (FORMERLY FMC/TRONOX )	TNOX	263,112	55,882,686	58,199,936	274,022
GEORGETOWN RAIL EQUIPMENT CO INC	GREX	98,128	4,453,796	82,850,132	1,825,391
GEORGIA POWER COMPANY	SLIX	38,152,699	334,299,191	208,656,975	23,813,479
GERDAU AMERISTEEL US INC	GAXX	39,484	591,285	472,500	31,552
GERSHOW RECYCLING CORP	GERX	488	10,598	110,763	5,100
GLNX CORPORATION	SJFX	341,099	14,469,008	24,756,397	583,619
GLOBAL FIBER SUPPLY OF INTERNATIONAL PAPER	UCSX	420,879	2,456,089	3,643,702	624,390
GREENBRIER MGMT SVC, LLC	GBRX	3,821,985	443,531,835	1,750,659,410	15,085,713
GRIMMEL INDUSTRIES	GDJX	91,354	1,025,559	435,116	38,759
GUARDIAN LEASING INC	CLAX	38,345	294,704	30,282	3,940
GULF POWER COMPANY	GLFX	2,064	10,051,252	10,107,625	2,076
GWJ LEASING CORP	GWIX	2,777	471,648	594,054	3,498
HALLIBURTON ENERGY SERVICES INC	HWCX	16,546	153,058,665	524,455,353	56,695
HAMPTON CAPITAL, LLC	SWIX	704,257	5,942,515	10,486,668	1,242,792
HARSCO CORPORATION	RMSX	182	163,890	17,806,781	19,774
HEARTLAND RAIL, LLC	HRTX	100,204	3,532,612	25,134,860	712,961
HELM-PACIFIC LEASING	HPJX	821,136	43,604,468	40,488,586	762,459
HERITAGE ENVIRONMENTAL SERVICES LLC	HESX	505	1,246,800	6,445,380	2,611
HERZOG RAILROAD SERVICES INC	HZGX	1,615,935	29,857,782	27,859,951	1,507,810
HEXION INC FKA MOMENTIVE SPECIALTY	RSLX	9,044	249,081	247,390	8,983

**RAILROAD EQUIPMENT CAR COMPANY**  
**Ad Valorem Tax Digest**  
**2019**

<b>Name</b>	<b>Mark</b>	<b>GA Miles</b>	<b>US Miles</b>	<b>US FMV</b>	<b>GA FMV</b>
HOLCIM US INC	TCOX	1,513,386	30,984,142	97,151,270	4,745,246
HONEYWELL INTERNATIONAL INC	GCX	5,496	685,779	3,701,033	29,661
HUNTSMAN PETROCHEMICAL LLC	HMAX	50,758	560,126	664,397	60,207
ICL SPECIALTY PRODUCTS INC.	ICSX	724	268,636	431,120	1,162
IMERYS CLAYS INC	ICKX	610,201	3,305,463	12,507,607	2,308,952
IMERYS OILFIELD SOLUTIONS	IOMX	23,402	72,567	2,318,243	747,606
INDIANTOWN COGENERATION, L.P.	ICXX	2,199	44,605	3,622,002	178,563
INDORAMA VENTURES XYLENES & PTA LLC	IVLX	1,507,327	7,226,264	6,616,766	1,380,192
INEOS ABS (USA), LLC	LUPX	4,299	1,656,849	1,956,192	5,076
INEOS OLIGOMERS USA LLC	OLGX	12	14,895,925	61,513,985	50
INEOS PIGMENTS (FORMERLY CRISTAL USA)	MQPX	41,265	867,124	1,562,218	74,343
INEOS STYROLUTION AMERICA, LLC	INEX	196,451	6,446,831	24,570,797	748,733
INEOS USA LLC	HLTX	1,274,954	42,766,890	187,744,443	5,596,982
INFINEUM USA LP	INFX	24,408	1,640,706	4,276,909	63,626
INFINITY RAIL LLC	IFRX	587,190	11,194,844	15,624,444	819,531
INFINITY TRANSPORTATION	TODX	3,576,251	36,185,823	81,897,678	8,093,961
INNOPHOS INC	IPBX	169,620	4,646,178	23,478,368	857,135
INSPIRATION HOLDINGS , INC	RTRX	32,900	1,347,975	4,480,696	109,360
INTERCOASTAL CAPITAL CORPORATION	KMKX	2,320	85,444	107,762	2,926
INTERSTATE COMMODITIES INC	JBRX	4,041,030	72,355,308	37,242,271	2,079,974

**RAILROAD EQUIPMENT CAR COMPANY**  
**Ad Valorem Tax Digest**  
**2019**

<b>Name</b>	<b>Mark</b>	<b>GA Miles</b>	<b>US Miles</b>	<b>US FMV</b>	<b>GA FMV</b>
J M HUBER CORPORATION	JMHX	5,646	133,441	156,681	6,629
J R SIMPLOT COMPANY	JRSX	398,310	13,359,731	15,604,491	465,236
JAIX LEASING COMPANY	JAIX	17,397	17,632,971	90,490,715	89,280
JBS USA FOOD COMPANY	JBSX	12,627	1,068,154	693,565	8,199
KAMIN LLC	KMNX	619,872	1,967,158	1,600,511	504,338
KDL TRANSPORTATION LLC	SASX	1,068	77,354	712,994	9,844
KEMIRA WATER SOLUTIONS INC	EAGX	26,093	2,041,096	6,989,133	89,348
KENNECOTT UTAH COPPER LLC	KCCX	33,197	7,745,010	7,635,994	32,730
KEYWELL METALS LLC	KEYX	10,247	261,144	563,741	22,121
KOCH RAIL LLC	KMEX	7,688,738	83,187,154	180,335,336	16,667,852
KRATON CHEMICAL, LLC	AZXX	1,473,798	4,713,052	12,141,915	3,796,845
KRATON POLYMERS US LLC	KPPX	316	17,055	148,830	2,758
KURARAY AMERICA INC	KURX	82,943	753,790	1,913,472	210,548
L B FOSTER COMPANY	LBFX	26,550	870,724	677,334	20,653
LANXESS CORPORATION	ANXX	3,468	19,783	855,000	149,883
LION OIL TRADING & TRANSPORTATION, LLC	DKLX	364	4,012,882	21,542,158	1,954
LONE STAR INDUSTRIES INC	OKCX	191,747	10,265,480	13,727,589	256,415
MARTIN MARIETTA MATERIALS, INC	MWAX	2,358,002	60,650,826	254,944,024	9,911,794
MARTIN SULFER (DIVISION OF MARTIN OPERATING PARTNERSHIP)	MGSX	9,003	289,424	259,063	8,059
MASCOUTIN HEIGHTS LEASING CO., LLC	MHLX	48	6,485,934	27,292,865	202

**RAILROAD EQUIPMENT CAR COMPANY**  
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**2019**

<b>Name</b>	<b>Mark</b>	<b>GA Miles</b>	<b>US Miles</b>	<b>US FMV</b>	<b>GA FMV</b>
MATHESON TRI GAS INC	MTGX	14,492	86,118	271,040	45,611
MCFARLAND CASCADE HOLDINGS, INC	SJTX	3,233	287,490	51,275	577
MEXICHEM FLUOR S.A. DE C.V.	QFFX	9,324	2,193,874	6,382,743	27,127
MHF SERVICES	MHFX	1,604	1,226,100	1,080,060	1,413
M-I LLC	MISX	182	1,787,793	560,489	57
MIDWEST ETHANOL TRANSPORT, LLC	MWTX	76,827	2,464,037	6,823,780	212,761
MIDWEST RAILCAR CORPORATION	MWCX	5,323,155	206,952,423	414,557,821	10,663,106
MISSISSIPPI POWER COMPANY	DEGX	2,420	18,760,053	804,422	104
MITSUI RAIL CAPITAL, LLC	MTZX	368,769	87,338,235	274,186,719	1,157,701
MLTM, LP (FKA ELTM LP)	MDPX	17,117	886,024	8,509,588	164,396
MODERN DISPERSIONS INC	MDIX	90,322	449,050	781,392	157,169
MONSANTO COMPANY	MLSX	816	105,801	421,328	3,250
MOSAIC GLOBAL SALES LLC	PMIX	1,980,547	82,849,133	89,174,955	2,131,769
MRXX CORPORATION	RRRX	190,003	3,491,352	1,738,565	94,615
MUL RAILCARS, INC C/O GREENBRIER MGMT SVC, LLC	MULX	35,729	2,770,615	80,820,529	1,042,237
MWN MARKETING LLC	MWNX	58,580	2,442,720	2,351,043	56,381
NASHTEX LEASING INC	NTLX	35,428	1,721,474	1,356,914	27,925
NATIONAL SALVAGE AND SERVICE CORP	NSSX	216,811	2,187,687	2,891,989	286,611
NEW PROVINCE RAIL PARTNERS, LLC	NPLX	146,312	3,123,191	9,281,250	434,798
NGL CRUDE TRANSPORTATION, LLC	HSRX	1,958	5,422,380	47,160,630	17,030

**RAILROAD EQUIPMENT CAR COMPANY**  
**Ad Valorem Tax Digest**  
**2019**

<b>Name</b>	<b>Mark</b>	<b>GA Miles</b>	<b>US Miles</b>	<b>US FMV</b>	<b>GA FMV</b>
NORTHERN INDIANA PUBLIC SERVICE CO.	NORX	434	57,968,231	15,456,886	116
NORTHERN METALS, LLC	EMRX	1,796	3,066,257	2,749,920	1,611
NOVA CHEMICALS INC	NCLX	742,327	44,642,510	158,772,487	2,640,109
NSC MINERALS LTD	NMIX	4,030	6,089,918	6,838,843	4,526
NTL TRANSPORTATION LTD	VWCX	8,279	604,782	743,095	10,172
NUCOR STEEL GALLATIN	BAGX	408	229,788	189,234	336
OCCIDENTAL CHEMICAL CORPORATION	UCLX	1,611,428	73,960,732	208,667,146	4,546,360
OIL DRI CORP OF AMERICA	ODTX	18,157	161,476	175,200	19,700
OLIN CHLOR ALKALI LOGISTICS INC	SBLX	1,421,904	38,132,020	127,826,351	4,766,514
OMNISOURCE CORPORATION C/O GREENBRIER MGMT SVC, LLC	OMNX	444,406	11,587,435	70,978,231	2,722,186
ORION ENGINEERED CARBONS LLC	ECQX	333,458	3,886,823	5,430,377	465,882
ORLANDO UTILITIES COMMISSION	OUCX	7,702,945	23,038,256	3,880,988	1,297,626
OXBOW CALCINING INTERNATIONAL LLC	GLCX	3,805	2,383,792	1,495,200	2,387
OXEA CORPORATION	OXAX	47,828	1,150,245	1,313,917	54,634
PBF HOLDING COMPANY	DPRX	555,645	154,329,794	388,516,863	1,398,806
PCS PHOSPHATE COMPANY INC	TGAX	2,411,899	26,741,900	17,577,649	1,585,359
PCS SALES USA INC	POTX	1,252,792	149,352,269	77,733,820	652,044
PEROXYCHEM LLC	PXCX	75,814	2,191,664	8,044,751	278,284
PHILLIPS 66 COMPANY	PPRX	91,633	46,849,340	278,957,761	545,616
PINNACLE POLYMERS LLC	PINX	570,812	8,160,175	18,107,672	1,266,649

**RAILROAD EQUIPMENT CAR COMPANY**  
**Ad Valorem Tax Digest**  
**2019**

<b>Name</b>	<b>Mark</b>	<b>GA Miles</b>	<b>US Miles</b>	<b>US FMV</b>	<b>GA FMV</b>
PLUM POINT SERVICES COMPANY, LLC	PPEX	27	58,690,023	19,084,107	9
PNC EQUIPMENT FINANCE LLC	HKRX	1,138,104	34,604,581	113,654,527	3,737,964
POLYONE CORPORATION	TGCX	5,408	2,104,984	2,779,676	7,141
PPG INDUSTRIES INC	PPGX	202,846	2,532,029	4,911,861	393,499
PRAXAIR INC	UCOX	74,738	2,288,839	12,346,411	403,150
PROCOR LIMITED C/O UNION TANK CAR CO.	UNPX	3,077,015	633,727,911	1,534,313,165	7,449,734
PROGRESS RAIL SERVICES CORPORATION	SRLX	12,087,844	175,954,939	285,964,879	19,645,364
PROLERIZED NEW ENGLAND	SSEX	377,235	1,302,276	509,359	147,548
PROTRADE TRANSPORTATION SERVICE LTD	DREX	203,185	2,809,181	2,342,660	169,442
RAIL CONNECTION LLC	WKHX	138,625	15,412,732	22,680,519	203,993
RAIL CONNECTION, INC	RCIX	754	1,978,224	6,243,480	2,380
RAILCAR LEASING SPECIALIST INC	AMIX	32,147	230,073	563,750	78,770
RALCO LLC	WREX	121,669	1,833,259	3,038,667	201,669
RAVAGO AMERICAS, LLC	RDIX	34,353	1,526,316	4,644,573	104,536
REAGENT CHEMICAL & RESEARCH	RCRX	248,645	21,309,279	57,172,448	667,110
REDSTREAK LLC	QUAX	8,249	390,396	2,025,794	42,805
REG MARKETING & LOGISTICS GROUP LLC	REBX	1,466	293,916	1,393,229	6,949
REICHHOLD LLC 2	RCHX	34,809	193,134	1,608,426	289,890
RELIANT TRANSPORTATION LTD	FCOX	2,617	355,855	1,913,975	14,076
RESIDUAL BASED FINANCE CORPORATION	TFOX	982,701	119,927,034	65,214,106	534,375

**RAILROAD EQUIPMENT CAR COMPANY**  
**Ad Valorem Tax Digest**  
**2019**

<b>Name</b>	<b>Mark</b>	<b>GA Miles</b>	<b>US Miles</b>	<b>US FMV</b>	<b>GA FMV</b>
RGC, LLC	RGRX	806,007	32,759,068	77,128,904	1,897,686
RIVERSIDE RAIL, LLC C/O GREENBRIER MGMT SVC, LLC	RVRX	828	1,735,080	13,376,063	6,383
ROANOKE CEMENT COMPANY LLC	RCCX	391	680,087	3,969,000	2,282
ROLLNG STEEL LLC	RKOX	50,441	729,465	671,500	46,433
ROUGE DOCK COMPANY LLC	WPCX	48	73,322	923,721	605
RPMG INC	RPMX	11,756	128,270	86,234	7,903
S M BROOKS FREIGHT	TJRX	11,321	1,018,642	823,657	9,154
SA RECYCLING LLC	SAXX	567,907	669,486	7,136,786	6,053,944
SAFETY-KLEEN SYSTEMS, INC	SKSX	159,963	7,440,823	49,801,927	1,070,643
SASOL CHEMICALS (USA) LLC	SNHX	62,065	3,338,386	137,168,272	2,550,139
SAUVAGE GAS COMPANY	SAUX	3,308	164,986	153,099	3,070
SCHNITZER STEEL SOUTHEAST	MIRX	194,207	503,450	1,024,518	395,210
SCHULUMBERGER TECHNOLOGY CORP	DSIX	60,982	84,776,159	280,932,136	202,083
SCHUYLKILL RAILCAR, INC	SKRX	40,687	1,092,298	577,613	21,516
SEARLES VALLEY MINERALS INC (FKA SVMO)	DGHX	1,566	25,403,999	27,411,630	1,690
SEKISUI SPECIALTY CHEMICALS AMERICA LLC	SEKX	888	11,211	503,107	39,850
SEMINOLE ELECTRIC COOPERATIVE INCORPORATED	SEMX	6,594,601	13,055,010	6,412,669	3,239,292
SEPARATION TECHNOLOGIES LLC	STFX	468	409,851	1,524,942	1,741
SGA LEASING	SGAX	24,953	1,363,094	564,627	10,336
SHELBURNE LIMESTONE CORP	ELOX	379	378,183	4,303,585	4,313



**RAILROAD EQUIPMENT CAR COMPANY**  
**Ad Valorem Tax Digest**  
**2019**

<b>Name</b>	<b>Mark</b>	<b>GA Miles</b>	<b>US Miles</b>	<b>US FMV</b>	<b>GA FMV</b>
SHELL RAIL OPERATIONS COMPANY	SOEX	252,857	7,603,003	55,455,296	1,844,305
SHINTECH INC	SPPX	435,638	25,516,354	42,755,865	729,966
SI GROUP, INC	SVCX	11,116	62,884	389,073	68,776
SIEMENS ENERGY INC	KWUX	3,005	52,495	4,814,759	275,614
SIOXSLAND ETHANOL LLC	SIOX	190,928	7,040,369	19,003,802	515,365
SMBC RAIL SERVICES LLC	TCBX	19,586,634	656,271,322	2,185,832,080	65,236,879
SOLVAY CHEMICALS, INC.	SMNX	878,007	78,345,476	73,901,330	828,202
SOUTH CAROLINA PUBLIC SERVICE AUTHORITY	SCWX	15,441,745	65,919,351	61,425,512	14,389,054
SOUTH DAKOTA SOYBEAN PROCESSORS LLC	SDPX	75,210	6,610,646	4,531,004	51,550
SOUTHERN RAIL ASSOCIATES	SRAX	108,805	3,502,697	3,282,335	101,960
SOUTHWEST RAIL INDUSTRIES INC	TACX	282,626	28,749,155	84,986,597	835,483
STANDRIDGE COLOR CORPORATION	SCBX	192,940	731,270	1,388,164	366,256
STRATES SHOWS INC	JESX	10,731	179,834	153,013	9,131
STRICKLAND TRADING, INC	STKX	569,822	2,338,431	2,999,658	730,948
SULCOM, INC.	SUJX	1,209,959	13,640,327	25,543,908	2,265,861
SUNOCO INC (R&M)	SUNX	47,030	2,130,359	8,775,999	193,740
TAMINCO INC (FKA TAMINCO METHYLAMINES IN	TAMX	62,453	761,154	1,383,811	113,542
TATE AND LYLE INGREDIENTS AMERICAS INC	TLEX	3,876,642	66,488,440	92,680,596	5,403,789
THE ANDERSONS, INC	TGPX	10,286,932	237,968,726	390,839,209	16,895,230
THE BOEING COMPANY	TBCX	24,655	714,612	4,580,594	158,036

**RAILROAD EQUIPMENT CAR COMPANY**  
**Ad Valorem Tax Digest**  
**2019**

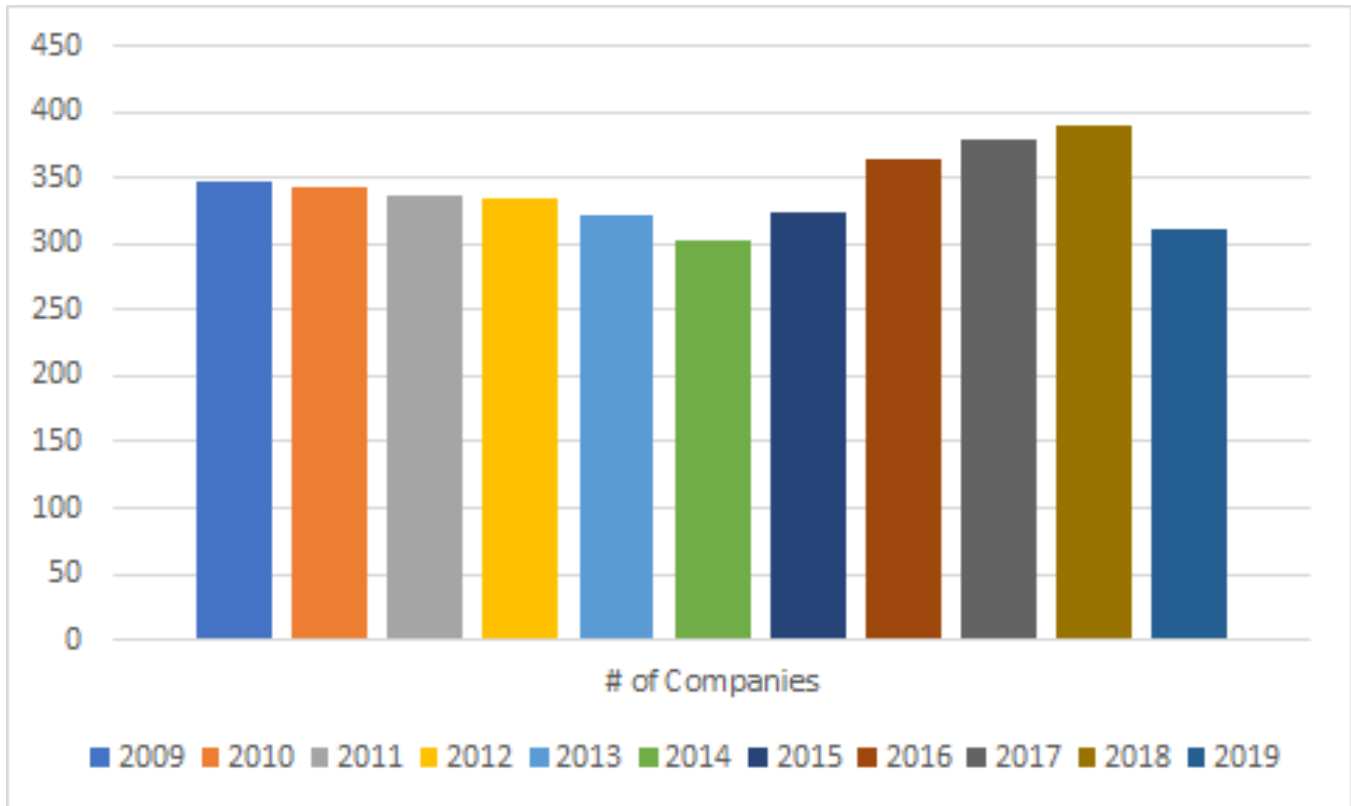
<b>Name</b>	<b>Mark</b>	<b>GA Miles</b>	<b>US Miles</b>	<b>US FMV</b>	<b>GA FMV</b>
THE CHEMOURS COMPANY FC, LLC	CMRX	213,940	6,759,237	9,462,955	299,517
THE DAVID J JOSEPH COMPANY	UFTX	4,901,830	83,099,339	107,021,889	6,312,964
THE DETROIT SALT COMPANY, LLC	DSSX	530	277,526	127,780	244
THE INSTAR GROUP, LLC	IARX	415,420	8,251,679	30,170,168	1,518,878
THE PROCTER & GAMBLE MANUFACTURING COMPANY	PGTX	122,162	5,834,493	10,518,909	220,244
TITAN FLORIDA, LLC	TITX	22,087	1,481,457	4,481,750	66,818
TMS INTERNATIONAL, LLC	TCTX	48	802,776	2,506,942	150
TOKAI CARBON CB LTD (FORMERLY: SID RICHARDSON CARBON CO)	TCHX	336,726	9,532,740	28,061,718	991,227
TOTAL PETROCHEMICALS & REFINING, USA	FINX	424,606	9,802,991	14,514,752	628,691
TRANSCOR RECYCLING, LLC	KIMX	55,091	215,870	302,599	77,225
TRANSRAIL, INC	TASX	62,879	285,608	1,387,129	305,388
TRINITY CHEMICAL LEASING L.L.C.	TCLX	1,650,967	50,184,850	169,898,705	5,589,280
TRINITY INDUSTRIES LEASING COMPANY	TMEX	41,225,819	1,833,492,639	5,871,409,140	132,017,793
TRINITY RAIL MANAGEMENT INC	TCQX	8,291,244	29,507,078	4,990,795	1,402,372
TRINSEO, LLC	STYX	39,451	3,639,483	9,278,006	100,571
TROPICANA TRANSPORTATION CORPORATION	TPIX	3,051,451	23,316,716	14,522,096	1,900,502
TTX COMPANY	XTTX	224,052,758	8,788,834,236	5,400,000,000	137,661,590
TYSON FOODS INC. C/O GREENBRIER MGMT SVC. LLC	PBFX	48	6,676,925	5,678,089	41
UNION TANK CAR COMPANY	AESX	31,540,747	1,530,485,922	2,817,895,368	58,072,096
UNITED STATES STEEL CORPORATION	NSAX	686	6,444,002	571,909	61

**RAILROAD EQUIPMENT CAR COMPANY**  
**Ad Valorem Tax Digest**  
**2019**

<b>Name</b>	<b>Mark</b>	<b>GA Miles</b>	<b>US Miles</b>	<b>US FMV</b>	<b>GA FMV</b>
UNIVAR CANADA LTD	UNVX	5,600	4,882,375	4,824,133	5,533
USA WASTE SERVICE	USWX	68,728	21,938,847	3,935,231	12,328
VALERO TERMINALING & DISTRIBUTION COMPANY	VMSX	2,655,708	162,482,585	610,293,863	9,974,991
VIRGINIA ELECTRIC AND POWER CO	VAPX	3,798	3,341,415	0	0
VOESTALPINE NORTRAK, INC.	NTKX	17,021	38,628	231,732	102,110
VTG RAIL INC (FKA SC RAIL LEASING)	VTGX	1,391,405	63,571,842	181,727,071	3,977,484
VULCAN MATERIALS COMPANY	VULX	4,373,985	35,831,223	93,693,076	11,437,291
WACKER CHEMICAL CORPORATION	WPHX	29,712	803,869	4,064,164	150,217
WALTER HAFFNER COMPANY	WCHX	448,359	9,944,577	23,539,655	1,061,304
WELLS FARGO RAIL CORPORATION	XTRX	33,715,253	1,858,097,585	3,540,111,800	64,235,466
WESTLAKE CHEMICAL CORPORATION C/O GREENBRIER MGMT SVC, LLC	WLPX	1,452,741	30,139,785	130,183,841	6,274,876
WESTROCK COMPANY FKA ROME-MILAN HOL	WVCX	215,558	3,438,682	6,086,926	381,566
WT&L CORP	WTLX	4,041	241,341	566,768	9,490
Totals		663,900,682	26,023,274,453	44,518,107,327	1,039,230,931

**RAILROAD EQUIPMENT CARS  
NUMBER OF COMPANIES**

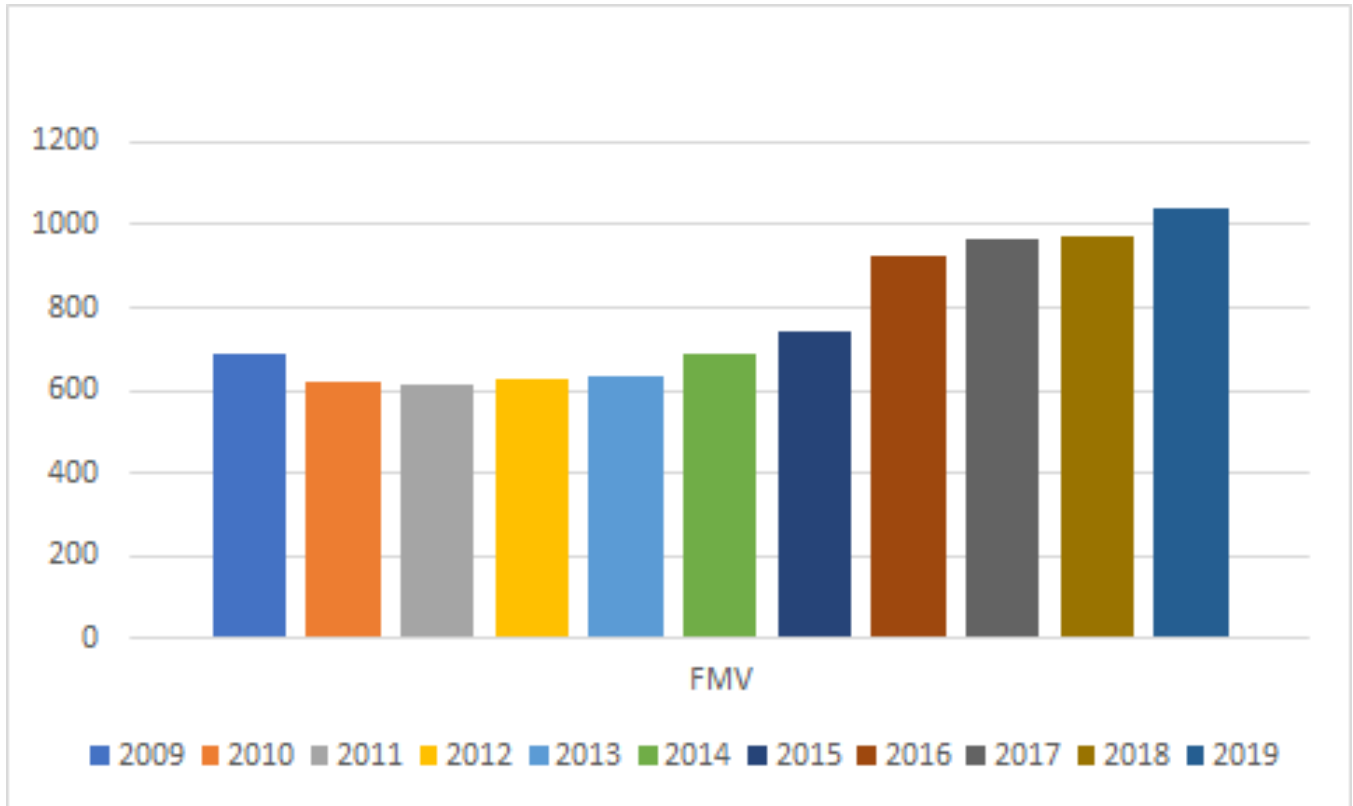
Tax Year	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Number of Companies	348	343	337	335	322	303	323	364	380	390	*312



\* Returns with Track  
Miles

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

<b>Tax Year</b>	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>Fair Market Value</b>	668.76	623.28	616.96	625.28	636.26	685.52	740.95	922.63	968.62	975.60	1039.23



**ASSESSED VALUE TOTALS BY  
TAXING DISTRICT**

**RAILROAD EQUIPMENT CAR COMPANY**  
**Assessed Values By Taxing District**  
**2019**

Name	District	Tmiles	100% FMV	ER	Assessed Value
APPLING	BAXLEY	2.73	401,502.99	40.00	160,601.20
APPLING	COUNTY FIRE DIST	30.75	4,522,423.81	40.00	1,808,969.52
APPLING	COUNTY INCORPORATED	2.73	401,502.99	40.00	160,601.20
APPLING	COUNTY UNINCORPORATED	28.02	4,120,920.82	40.00	1,648,368.33
APPLING	SCHOOL	30.75	4,522,423.81	40.00	1,808,969.52
ATKINSON	COUNTY INCORPORATED	1.00	147,070.69	40.00	58,828.28
ATKINSON	COUNTY UNINCORPORATED	8.00	1,176,565.54	40.00	470,626.22
ATKINSON	PEARSON	1.00	147,070.69	40.00	58,828.28
ATKINSON	SCHOOL	9.00	1,323,636.24	40.00	529,454.50
BACON	COUNTY INCORPORATED	0.00	0.00	40.00	0.00
BACON	COUNTY UNINCORPORATED	6.43	945,664.56	40.00	378,265.82
BACON	SCHOOL	6.43	945,664.56	40.00	378,265.82
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	760,355.48	40.00	304,142.19
BALDWIN	COUNTY UNINCORPORATED	27.85	4,095,918.80	40.00	1,638,367.52
BALDWIN	MILLEDGEVILLE	5.17	760,355.48	40.00	304,142.19
BALDWIN	SCHOOL	33.02	4,856,274.28	40.00	1,942,509.71
BANKS	ALTO - BANKS	1.21	177,955.54	40.00	71,182.22
BANKS	COUNTY INCORPORATED	4.44	652,993.88	40.00	261,197.55
BANKS	COUNTY UNINCORPORATED	7.11	1,045,672.63	40.00	418,269.05
BANKS	GILLSVILLE	0.78	114,715.14	40.00	45,886.06
BANKS	LULA	1.75	257,373.71	40.00	102,949.48
BANKS	MAYSVILLE - BANKS	0.70	102,949.49	40.00	41,179.80
BANKS	SCHOOL	11.55	1,698,666.50	40.00	679,466.60
BARROW	AUBURN - BARROW	1.77	260,315.13	40.00	104,126.05
BARROW	CARL	2.07	304,436.33	40.00	121,774.53
BARROW	COUNTY FIRE DIST	18.81	2,766,399.74	40.00	1,106,559.90
BARROW	COUNTY INCORPORATED	7.75	1,139,797.87	40.00	455,919.15
BARROW	COUNTY UNINCORPORATED	12.97	1,907,506.89	40.00	763,002.76
BARROW	SCHOOL	20.72	3,047,304.76	40.00	1,218,921.90
BARROW	STATHAM	2.00	294,141.39	40.00	117,656.56
BARROW	WINDER	1.91	280,905.02	40.00	112,362.01
BARTOW	ADAIRSVILLE	1.08	158,836.35	40.00	63,534.54
BARTOW	CARTERSVILLE	17.48	2,570,795.71	40.00	1,028,318.28
BARTOW	COUNTY INCORPORATED	24.22	3,562,052.19	40.00	1,424,820.88
BARTOW	COUNTY UNINCORPORATED	57.34	8,433,033.54	40.00	3,373,213.42
BARTOW	EMERSON	2.11	310,319.16	40.00	124,127.66
BARTOW	IND SCHOOL CARTERSVILLE	17.48	2,570,795.71	40.00	1,028,318.28
BARTOW	KINGSTON	1.77	260,315.13	40.00	104,126.05
BARTOW	SCHOOL	64.08	9,424,290.01	40.00	3,769,716.00
BARTOW	WHITE	1.78	261,785.83	40.00	104,714.33
BEN HILL	COUNTY INCORPORATED	4.39	645,640.34	40.00	258,256.14
BEN HILL	COUNTY UNINCORPORATED	21.11	3,104,662.33	40.00	1,241,864.93

**RAILROAD EQUIPMENT CAR COMPANY**  
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Name	District	Tmiles	100% FMV	ER	Assessed Value
BEN HILL	FITZGERALD	4.39	645,640.34	40.00	258,256.14
BEN HILL	SCHOOL	25.50	3,750,302.67	40.00	1,500,121.07
BERRIEN	COUNTY INCORPORATED	3.15	463,272.68	40.00	185,309.07
BERRIEN	COUNTY UNINCORPORATED	8.56	1,258,925.13	40.00	503,570.05
BERRIEN	NASHVILLE	2.20	323,555.52	40.00	129,422.21
BERRIEN	RAY CITY	0.95	139,717.16	40.00	55,886.86
BERRIEN	SCHOOL	11.71	1,722,197.82	40.00	688,879.13
BIBB	COUNTY INCORPORATED	201.26	29,599,447.68	40.00	11,839,779.07
BIBB	SCHOOL	201.26	29,599,447.68	40.00	11,839,779.07
BLECKLEY	COCHRAN	3.18	467,684.80	40.00	187,073.92
BLECKLEY	COUNTY INCORPORATED	3.18	467,684.80	40.00	187,073.92
BLECKLEY	COUNTY UNINCORPORATED	13.95	2,051,636.17	40.00	820,654.47
BLECKLEY	SCHOOL	17.13	2,519,320.97	40.00	1,007,728.39
BRANTLEY	COUNTY FIRE -INC NAHUNTA VFD	3.61	530,925.20	40.00	212,370.08
BRANTLEY	COUNTY FIRE -UNINC	50.04	7,359,417.48	40.00	2,943,766.99
BRANTLEY	COUNTY FIRE -UNINC HOBOKEN VFD	2.36	347,086.84	40.00	138,834.74
BRANTLEY	COUNTY INCORPORATED	5.97	878,012.04	40.00	351,204.82
BRANTLEY	COUNTY UNINCORPORATED	50.04	7,359,417.48	40.00	2,943,766.99
BRANTLEY	HOBOKEN	2.36	347,086.84	40.00	138,834.74
BRANTLEY	NAHUNTA	3.61	530,925.20	40.00	212,370.08
BRANTLEY	SCHOOL	56.01	8,237,429.52	40.00	3,294,971.81
BROOKS	COUNTY INCORPORATED	6.35	933,898.90	40.00	373,559.56
BROOKS	COUNTY UNINCORPORATED	45.69	6,719,659.96	40.00	2,687,863.98
BROOKS	COUNTY WIDE DEVELOPMENT AUTH	52.04	7,653,558.87	40.00	3,061,423.55
BROOKS	MORVEN	1.50	220,606.04	40.00	88,242.42
BROOKS	QUITMAN	4.85	713,292.86	40.00	285,317.14
BROOKS	SCHOOL	52.04	7,653,558.87	40.00	3,061,423.55
BRYAN	COUNTY INCORPORATED	4.70	691,232.26	40.00	276,492.90
BRYAN	COUNTY UNINCORPORATED	42.90	6,309,332.73	40.00	2,523,733.09
BRYAN	PEMBROKE	0.10	14,707.07	40.00	5,882.83
BRYAN	RICHMOND HILL	4.60	676,525.19	40.00	270,610.08
BRYAN	SCHOOL	47.60	7,000,564.99	40.00	2,800,226.00
BULLOCH	COUNTY FIRE - UNINC STSBORO	18.35	2,698,747.22	40.00	1,079,498.89
BULLOCH	COUNTY INCORPORATED	7.01	1,030,965.56	40.00	412,386.22
BULLOCH	COUNTY UNINCORPORATED	18.35	2,698,747.22	40.00	1,079,498.89
BULLOCH	SCHOOL	25.36	3,729,712.78	40.00	1,491,885.11
BULLOCH	STATESBORO	7.01	1,030,965.56	40.00	412,386.22
BURKE	COUNTY FIRE DISTRICT	51.87	7,628,556.85	40.00	3,051,422.74
BURKE	COUNTY INCORPORATED	12.19	1,792,791.75	40.00	717,116.70
BURKE	COUNTY UNINCORPORATED	47.52	6,988,799.33	40.00	2,795,519.73
BURKE	MIDVILLE	4.35	639,757.51	40.00	255,903.00
BURKE	SCHOOL	59.71	8,781,591.08	40.00	3,512,636.43
BURKE	WAYNESBORO	7.84	1,153,034.23	40.00	461,213.69
BUTTS	COUNTY INCORPORATED	9.24	1,358,933.20	37.07	503,756.54
BUTTS	COUNTY UNINCORPORATED	16.80	2,470,787.64	37.07	915,920.98



**RAILROAD EQUIPMENT CAR COMPANY**  
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Name	District	Tmiles	100% FMV	ER	Assessed Value
BUTTS	COUNTY WIDE HOSPITAL	26.04	3,829,720.85	37.07	1,419,677.52
BUTTS	FLOVILLA	2.74	402,973.70	37.07	149,382.35
BUTTS	JACKSON	4.74	697,115.08	37.07	258,420.56
BUTTS	JENKINSBURG	1.76	258,844.42	37.07	95,953.63
BUTTS	SCHOOL	26.04	3,829,720.85	37.07	1,419,677.52
CALHOUN	ARLINGTON - CALHOUN	1.96	288,258.56	40.00	115,303.42
CALHOUN	COUNTY INCORPORATED	9.03	1,328,048.36	40.00	531,219.34
CALHOUN	COUNTY UNINCORPORATED	28.44	4,182,690.51	40.00	1,673,076.20
CALHOUN	EDISON	4.88	717,704.98	40.00	287,081.99
CALHOUN	LEARY	2.19	322,084.82	40.00	128,833.93
CALHOUN	SCHOOL	37.47	5,510,738.87	40.00	2,204,295.55
CAMDEN	COUNTY INCORPORATED	18.94	2,785,518.93	40.00	1,114,207.57
CAMDEN	COUNTY UNINCORPORATED	13.80	2,029,575.56	40.00	811,830.22
CAMDEN	KINGSLAND	6.04	888,306.99	40.00	355,322.80
CAMDEN	SCHOOL	32.74	4,815,094.49	40.00	1,926,037.80
CAMDEN	ST. MARYS	12.90	1,897,211.94	40.00	758,884.78
CANDLER	COUNTY INCORPORATED	4.73	695,644.38	40.00	278,257.75
CANDLER	COUNTY UNINCORPORATED	3.60	529,454.49	40.00	211,781.80
CANDLER	COUNTY WIDE HOSPITAL	8.33	1,225,098.87	40.00	490,039.55
CANDLER	METTER	3.66	538,278.74	40.00	215,311.50
CANDLER	PULASKI	1.07	157,365.64	40.00	62,946.26
CANDLER	SCHOOL	8.33	1,225,098.87	40.00	490,039.55
CARROLL	CARROLLTON	6.46	950,076.68	37.60	357,228.83
CARROLL	COUNTY INC - CARROLLTON	6.46	950,076.68	37.60	357,228.83
CARROLL	COUNTY INC - OTHER	9.01	1,325,106.94	37.60	498,240.21
CARROLL	COUNTY UNINCORPORATED	37.14	5,462,205.54	37.60	2,053,789.28
CARROLL	IND SCHOOL BREMEN 40%	0.00	0.00	37.60	0.00
CARROLL	IND SCHOOL CARROLLTON	6.46	950,076.68	37.60	357,228.83
CARROLL	SCHOOL	46.15	6,787,312.48	37.60	2,552,029.49
CARROLL	TEMPLE	2.65	389,737.34	37.60	146,541.24
CARROLL	VILLA RICA	4.13	607,401.96	37.60	228,383.14
CARROLL	WHITESBURG	2.23	327,967.65	37.60	123,315.84
CATOOSA	COUNTY INCORPORATED	0.45	66,181.81	40.00	26,472.72
CATOOSA	COUNTY UNINCORPORATED	13.32	1,958,981.63	40.00	783,592.65
CATOOSA	RINGGOLD	0.45	66,181.81	40.00	26,472.72
CATOOSA	SCHOOL	13.77	2,025,163.44	40.00	810,065.38
CHARLTON	COUNTY INCORPORATED	11.23	1,651,603.88	40.00	660,641.55
CHARLTON	COUNTY UNINCORPORATED	50.76	7,465,308.38	40.00	2,986,123.35
CHARLTON	FOLKSTON	7.86	1,155,975.65	40.00	462,390.26
CHARLTON	HOMELAND	3.37	495,628.24	40.00	198,251.30
CHARLTON	SCHOOL	61.99	9,116,912.26	40.00	3,646,764.90
CHATHAM	CHATHAM AREA TRANSIT DISTRICT	358.66	52,748,374.76	40.00	21,099,349.90
CHATHAM	COUNTY INCORPORATED	75.71	11,134,722.17	40.00	4,453,888.87
CHATHAM	COUNTY SSD - UNINC	285.68	42,015,155.58	40.00	16,806,062.23
CHATHAM	COUNTY UNINCORPORATED	285.68	42,015,155.58	40.00	16,806,062.23

**RAILROAD EQUIPMENT CAR COMPANY**  
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Name	District	Tmiles	100% FMV	ER	Assessed Value
CHATHAM	GARDEN CITY	21.42	3,150,254.24	40.00	1,260,101.70
CHATHAM	POOLER	0.32	47,062.62	40.00	18,825.05
CHATHAM	PORT WENTWORTH	2.41	354,440.37	40.00	141,776.15
CHATHAM	SAVANNAH	51.56	7,582,964.93	40.00	3,033,185.97
CHATHAM	SCHOOL	361.39	53,149,877.75	40.00	21,259,951.10
CHATTAHOOCHEE	COUNTY INCORPORATED	0.00	0.00	40.00	0.00
CHATTAHOOCHEE	COUNTY UNINCORPORATED	32.46	4,773,914.70	40.00	1,909,565.88
CHATTAHOOCHEE	SCHOOL	32.46	4,773,914.70	40.00	1,909,565.88
CHATTOOGA	COUNTY INCORPORATED	5.10	750,060.53	40.00	300,024.21
CHATTOOGA	COUNTY UNINCORPORATED	19.50	2,867,878.51	40.00	1,147,151.40
CHATTOOGA	IND SCHOOL TRION	2.60	382,383.80	40.00	152,953.52
CHATTOOGA	SCHOOL	22.00	3,235,555.25	40.00	1,294,222.10
CHATTOOGA	SUMMERVILLE 100%	2.50	367,676.73	100.00	367,676.73
CHATTOOGA	TRION	2.60	382,383.80	40.00	152,953.52
CHEROKEE	BALL GROUND	2.47	363,264.61	40.00	145,305.84
CHEROKEE	CANTON	4.90	720,646.40	40.00	288,258.56
CHEROKEE	COUNTY FIRE DIST - UNINC	19.80	2,911,999.72	40.00	1,164,799.89
CHEROKEE	COUNTY INCORPORATED	14.31	2,104,581.62	40.00	841,832.65
CHEROKEE	COUNTY UNINCORPORATED	19.80	2,911,999.72	40.00	1,164,799.89
CHEROKEE	COUNTY WIDE RECREATION BOND	34.11	5,016,581.34	40.00	2,006,632.54
CHEROKEE	HOLLY SPRINGS	2.53	372,088.85	40.00	148,835.54
CHEROKEE	SCHOOL	34.11	5,016,581.34	40.00	2,006,632.54
CHEROKEE	WOODSTOCK	4.41	648,581.76	40.00	259,432.70
CLARKE	ATHENS D/T DEV AUTH	0.05	7,353.53	40.00	2,941.41
CLARKE	BOGART	0.45	66,181.81	40.00	26,472.72
CLARKE	COUNTY INCORPORATED	59.47	8,746,294.11	40.00	3,498,517.64
CLARKE	SCHOOL	59.47	8,746,294.11	40.00	3,498,517.64
CLAY	COUNTY INCORPORATED	0.00	0.00	40.00	0.00
CLAY	SCHOOL	0.00	0.00	40.00	0.00
CLAYTON	COLLEGE PARK	0.90	132,363.62	40.00	52,945.45
CLAYTON	COUNTY FIRE DISTRICT	26.97	3,966,496.59	40.00	1,586,598.64
CLAYTON	COUNTY INCORPORATED	15.43	2,269,300.79	40.00	907,720.32
CLAYTON	COUNTY UNINCORPORATED	26.97	3,966,496.59	40.00	1,586,598.64
CLAYTON	FOREST PARK	3.08	452,977.73	40.00	181,191.09
CLAYTON	JONESBORO	2.23	327,967.65	40.00	131,187.06
CLAYTON	LAKE CITY	3.16	464,743.39	40.00	185,897.36
CLAYTON	LOVEJOY	1.63	239,725.23	40.00	95,890.09
CLAYTON	MORROW	4.43	651,523.17	40.00	260,609.27
CLAYTON	SCHOOL	42.40	6,235,797.38	40.00	2,494,318.95
CLINCH	COUNTY INCORPORATED	2.09	307,377.75	40.00	122,951.10
CLINCH	COUNTY UNINCORPORATED	60.78	8,938,956.72	40.00	3,575,582.69
CLINCH	COUNTY WIDE DEVELOPMENT AUTH	62.87	9,246,334.47	40.00	3,698,533.79
CLINCH	COUNTY WIDE HOSPITAL	62.87	9,246,334.47	40.00	3,698,533.79
CLINCH	HOMERVILLE	2.09	307,377.75	40.00	122,951.10
CLINCH	SCHOOL	62.87	9,246,334.47	40.00	3,698,533.79

**RAILROAD EQUIPMENT CAR COMPANY**  
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Name	District	Tmiles	100% FMV	ER	Assessed Value
COBB	ACWORTH	2.00	294,141.39	40.00	117,656.56
COBB	AUSTELL	22.26	3,273,793.63	40.00	1,309,517.45
COBB	COUNTY FIRE DISTRICT	83.78	12,321,582.66	40.00	4,928,633.06
COBB	COUNTY INCORPORATED	38.87	5,716,637.84	40.00	2,286,655.14
COBB	COUNTY UNINCORPORATED	80.18	11,792,128.17	40.00	4,716,851.27
COBB	IND SCHOOL MARIETTA	10.59	1,557,478.64	40.00	622,991.46
COBB	KENNESAW	1.10	161,777.76	40.00	64,711.10
COBB	MARIETTA	10.59	1,557,478.64	40.00	622,991.46
COBB	POWDER SPRINGS	0.50	73,535.35	40.00	29,414.14
COBB	SCHOOL	108.46	15,951,287.37	40.00	6,380,514.95
COBB	SMYRNA	2.42	355,911.08	40.00	142,364.43
COFFEE	AMBROSE	3.35	492,686.82	40.00	197,074.73
COFFEE	COUNTY INCORPORATED	8.93	1,313,341.29	40.00	525,336.52
COFFEE	COUNTY SSD - COUNTYWIDE	35.79	5,263,660.10	40.00	2,105,464.04
COFFEE	COUNTY UNINCORPORATED	26.86	3,950,318.81	40.00	1,580,127.52
COFFEE	DOUGLAS	3.09	454,448.44	40.00	181,779.38
COFFEE	NICHOLLS	2.49	366,206.03	40.00	146,482.41
COFFEE	SCHOOL	35.79	5,263,660.10	40.00	2,105,464.04
COLQUITT	COUNTY INCORPORATED	6.82	1,003,022.13	40.00	401,208.85
COLQUITT	COUNTY SSD	37.61	5,531,328.76	40.00	2,212,531.50
COLQUITT	COUNTY UNINCORPORATED	35.19	5,175,417.69	40.00	2,070,167.08
COLQUITT	COUNTY WIDE DEVELOPMENT AUTH	42.01	6,178,439.81	40.00	2,471,375.92
COLQUITT	COUNTY WIDE RECREATION	42.01	6,178,439.81	40.00	2,471,375.92
COLQUITT	DOERUN	1.42	208,840.38	40.00	83,536.15
COLQUITT	ELLENTON	1.00	147,070.69	40.00	58,828.28
COLQUITT	MOULTRIE	4.40	647,111.05	40.00	258,844.42
COLQUITT	SCHOOL	42.01	6,178,439.81	40.00	2,471,375.92
COLUMBIA	COUNTY FIRE DIST - UNINC	24.41	3,589,995.62	40.00	1,435,998.25
COLUMBIA	COUNTY INCORPORATED	1.52	223,547.45	40.00	89,418.98
COLUMBIA	COUNTY UNINCORPORATED	24.41	3,589,995.62	40.00	1,435,998.25
COLUMBIA	HARLEM	1.52	223,547.45	40.00	89,418.98
COLUMBIA	SCHOOL	25.93	3,813,543.07	40.00	1,525,417.23
COOK	ADEL	5.39	792,711.04	40.00	317,084.42
COOK	CECIL	1.00	147,070.69	40.00	58,828.28
COOK	COUNTY INCORPORATED	11.51	1,692,783.68	40.00	677,113.47
COOK	COUNTY UNINCORPORATED	29.01	4,266,520.80	40.00	1,706,608.32
COOK	LENOX	1.91	280,905.02	40.00	112,362.01
COOK	SCHOOL	40.52	5,959,304.48	40.00	2,383,721.79
COOK	SPARKS	3.21	472,096.92	40.00	188,838.77
COWETA	COUNTY FIRE DISTRICT	72.25	10,625,857.57	40.00	4,250,343.03
COWETA	COUNTY INCORPORATED	18.94	2,785,518.93	40.00	1,114,207.57
COWETA	COUNTY UNINCORPORATED	61.88	9,100,734.48	40.00	3,640,293.79
COWETA	GRANTVILLE	2.13	313,260.58	40.00	125,304.23
COWETA	HARALSON	0.98	144,129.28	40.00	57,651.71
COWETA	MORELAND	1.41	207,369.68	40.00	82,947.87

**RAILROAD EQUIPMENT CAR COMPANY**  
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Name	District	Tmiles	100% FMV	ER	Assessed Value
COWETA	NEWNAN	8.57	1,260,395.84	40.00	504,158.34
COWETA	SCHOOL	80.82	11,886,253.41	40.00	4,754,501.36
COWETA	SENOIA	3.93	577,987.82	40.00	231,195.13
COWETA	SHARPSBURG	0.77	113,244.43	40.00	45,297.77
COWETA	TURIN	1.15	169,131.30	40.00	67,652.52
CRAWFORD	COUNTY INCORPORATED	0.00	0.00	40.00	0.00
CRAWFORD	COUNTY UNINCORPORATED	6.42	944,193.85	40.00	377,677.54
CRAWFORD	SCHOOL	6.42	944,193.85	40.00	377,677.54
CRISP	ARABI	3.58	526,513.08	40.00	210,605.23
CRISP	CORDELE	15.19	2,234,003.83	40.00	893,601.53
CRISP	COUNTY INCORPORATED	18.77	2,760,516.91	40.00	1,104,206.76
CRISP	COUNTY SSD - UNINC	59.27	8,716,879.98	40.00	3,486,751.99
CRISP	COUNTY UNINCORPORATED	59.27	8,716,879.98	40.00	3,486,751.99
CRISP	SCHOOL	78.04	11,477,396.88	40.00	4,590,958.75
DADE	COUNTY INCORPORATED	1.78	261,785.83	40.00	104,714.33
DADE	COUNTY UNINCORPORATED	31.57	4,643,021.78	40.00	1,857,208.71
DADE	SCHOOL	33.35	4,904,807.61	40.00	1,961,923.04
DADE	TRENTON	1.78	261,785.83	40.00	104,714.33
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	1,995,749.30	40.00	798,299.72
DECATUR	BRINSON	1.50	220,606.04	40.00	88,242.42
DECATUR	CLIMAX	1.00	147,070.69	40.00	58,828.28
DECATUR	COUNTY FIRE DISTRICT	53.21	7,825,631.58	40.00	3,130,252.63
DECATUR	COUNTY INCORPORATED	16.07	2,363,426.04	40.00	945,370.42
DECATUR	COUNTY SSD - UNINC	50.71	7,457,954.84	40.00	2,983,181.94
DECATUR	COUNTY UNINCORPORATED	50.71	7,457,954.84	40.00	2,983,181.94
DECATUR	COUNTY WIDE DEVELOPMENT AUTH	66.78	9,821,380.88	40.00	3,928,552.35
DECATUR	COUNTY WIDE ECON DEV BONDS	66.78	9,821,380.88	40.00	3,928,552.35
DECATUR	COUNTY WIDE HOSPITAL	66.78	9,821,380.88	40.00	3,928,552.35
DECATUR	COUNTY WIDE LIBRARY	66.78	9,821,380.88	40.00	3,928,552.35
DECATUR	COUNTY WIDE RECREATION	66.78	9,821,380.88	40.00	3,928,552.35
DECATUR	SCHOOL	66.78	9,821,380.88	40.00	3,928,552.35
DEKALB	ATLANTA	2.33	342,674.71	40.00	137,069.88
DEKALB	AVONDALE ESTATES	0.49	72,064.64	40.00	28,825.86
DEKALB	BROOKHAVEN	8.03	1,180,977.66	40.00	472,391.06
DEKALB	CHAMBLEE	9.33	1,372,169.57	40.00	548,867.83
DEKALB	CLARKSTON	1.02	150,012.11	40.00	60,004.84
DEKALB	COUNTY FIRE DISTRICT	97.20	14,295,271.36	40.00	5,718,108.54
DEKALB	COUNTY INCORPORATED	47.47	6,981,445.80	40.00	2,792,578.32
DEKALB	COUNTY SSD - ATLANTA	2.33	342,674.71	40.00	137,069.88
DEKALB	COUNTY SSD - AVONDALE EST	0.49	72,064.64	40.00	28,825.86
DEKALB	COUNTY SSD - BROOKHAVEN	8.03	1,180,977.66	40.00	472,391.06
DEKALB	COUNTY SSD - CHAMBLEE	9.33	1,372,169.57	40.00	548,867.83
DEKALB	COUNTY SSD - CLARKSTON	1.02	150,012.11	40.00	60,004.84

**RAILROAD EQUIPMENT CAR COMPANY**  
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Name	District	Tmiles	100% FMV	ER	Assessed Value
DEKALB	COUNTY SSD - DECATUR	1.38	202,957.56	40.00	81,183.02
DEKALB	COUNTY SSD - DORAVILLE	22.73	3,342,916.85	40.00	1,337,166.74
DEKALB	COUNTY SSD - DUNWOODY	0.00	0.00	40.00	0.00
DEKALB	COUNTY SSD - LITHONIA	1.16	170,602.00	40.00	68,240.80
DEKALB	COUNTY SSD - PINE LAKE	0.00	0.00	40.00	0.00
DEKALB	COUNTY SSD - STONE MOUNTAIN	1.00	147,070.69	40.00	58,828.28
DEKALB	COUNTY SSD - STONECREST	0.00	0.00	40.00	0.00
DEKALB	COUNTY SSD - TUCKER	0.00	0.00	40.00	0.00
DEKALB	COUNTY SSD - UNINC	53.44	7,859,457.84	40.00	3,143,783.14
DEKALB	COUNTY UNINCORPORATED	53.44	7,859,457.84	40.00	3,143,783.14
DEKALB	DECATUR 50%	1.38	202,957.56	50.00	101,478.78
DEKALB	DORAVILLE	22.73	3,342,916.85	40.00	1,337,166.74
DEKALB	IND SCHOOL ATLANTA	2.33	342,674.71	40.00	137,069.88
DEKALB	IND SCHOOL DECATUR 50%	1.38	202,957.56	50.00	101,478.78
DEKALB	LITHONIA	1.16	170,602.00	40.00	68,240.80
DEKALB	SCHOOL	97.20	14,295,271.36	40.00	5,718,108.54
DEKALB	STONE MOUNTAIN	1.00	147,070.69	40.00	58,828.28
DODGE	CHAUNCEY	2.12	311,789.87	40.00	124,715.95
DODGE	COUNTY INCORPORATED	9.08	1,335,401.89	40.00	534,160.76
DODGE	COUNTY UNINCORPORATED	38.00	5,588,686.33	40.00	2,235,474.53
DODGE	EASTMAN	3.99	586,812.07	40.00	234,724.83
DODGE	MILAN	0.94	138,246.45	40.00	55,298.58
DODGE	RHINE	2.03	298,553.51	40.00	119,421.40
DODGE	SCHOOL	47.08	6,924,088.23	40.00	2,769,635.29
DOOLY	BYROMVILLE	0.76	111,773.73	40.00	44,709.49
DOOLY	COUNTY INCORPORATED	13.05	1,919,272.54	40.00	767,709.02
DOOLY	COUNTY UNINCORPORATED	40.49	5,954,892.36	40.00	2,381,956.94
DOOLY	LILLY	1.78	261,785.83	40.00	104,714.33
DOOLY	PINEHURST	1.18	173,543.42	40.00	69,417.37
DOOLY	SCHOOL	53.54	7,874,164.90	40.00	3,149,665.96
DOOLY	UNADILLA	3.89	572,105.00	40.00	228,842.00
DOOLY	VIENNA	5.44	800,064.57	40.00	320,025.83
DOUGHERTY	ALBANY	31.73	4,666,553.09	40.00	1,866,621.24
DOUGHERTY	COUNTY INCORPORATED	31.73	4,666,553.09	40.00	1,866,621.24
DOUGHERTY	COUNTY SSD - UNINC	51.13	7,519,724.53	40.00	3,007,889.81
DOUGHERTY	COUNTY UNINCORPORATED	51.13	7,519,724.53	40.00	3,007,889.81
DOUGHERTY	SCHOOL	82.86	12,186,277.62	40.00	4,874,511.05
DOUGLAS	COUNTY INCORPORATED	4.36	641,228.22	40.00	256,491.29
DOUGLAS	COUNTY UNINCORPORATED	17.00	2,500,201.78	40.00	1,000,080.71
DOUGLAS	DOUGLASVILLE	4.36	641,228.22	40.00	256,491.29
DOUGLAS	SCHOOL	21.36	3,141,430.00	40.00	1,256,572.00
EARLY	ARLINGTON - EARLY	1.50	220,606.04	40.00	88,242.42
EARLY	BLAKELY	4.51	663,288.83	40.00	265,315.53
EARLY	COUNTY INCORPORATED	10.60	1,558,949.35	40.00	623,579.74
EARLY	COUNTY UNINCORPORATED	64.52	9,489,001.11	40.00	3,795,600.44

**RAILROAD EQUIPMENT CAR COMPANY**  
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Name	District	Tmiles	100% FMV	ER	Assessed Value
EARLY	DAMASCUS	3.42	502,981.77	40.00	201,192.71
EARLY	JAKIN	1.17	172,072.71	40.00	68,829.08
EARLY	SCHOOL	75.12	11,047,950.46	40.00	4,419,180.18
ECHOLS	COUNTY UNINCORPORATED	20.16	2,964,945.17	40.00	1,185,978.07
ECHOLS	SCHOOL	20.16	2,964,945.17	40.00	1,185,978.07
EFFINGHAM	COUNTY INCORPORATED	4.60	676,525.19	40.00	270,610.08
EFFINGHAM	COUNTY UNINCORPORATED	64.41	9,472,823.34	40.00	3,789,129.34
EFFINGHAM	COUNTY WIDE HOSPITAL	69.01	10,149,348.53	40.00	4,059,739.41
EFFINGHAM	COUNTY WIDE INDUSTRIAL AUTH	69.01	10,149,348.53	40.00	4,059,739.41
EFFINGHAM	RINCON	2.50	367,676.73	40.00	147,070.69
EFFINGHAM	SCHOOL	69.01	10,149,348.53	40.00	4,059,739.41
EFFINGHAM	SPRINGFIELD	2.10	308,848.46	40.00	123,539.38
ELBERT	BOWMAN	1.50	220,606.04	40.00	88,242.42
ELBERT	COUNTY INCORPORATED	4.41	648,581.76	40.00	259,432.70
ELBERT	COUNTY UNINCORPORATED	36.41	5,354,843.93	40.00	2,141,937.57
ELBERT	COUNTY WIDE HOSPITAL	40.82	6,003,425.69	40.00	2,401,370.28
ELBERT	ELBERTON	2.91	427,975.72	40.00	171,190.29
ELBERT	SCHOOL	40.82	6,003,425.69	40.00	2,401,370.28
EMANUEL	COUNTY INCORPORATED	7.26	1,067,733.23	40.00	427,093.29
EMANUEL	COUNTY SSD - ADRIAN #5	0.00	0.00	40.00	0.00
EMANUEL	COUNTY SSD - GARFIELD #4	0.00	0.00	40.00	0.00
EMANUEL	COUNTY SSD - NUNEZ	0.00	0.00	40.00	0.00
EMANUEL	COUNTY SSD - OAK PARK	0.00	0.00	40.00	0.00
EMANUEL	COUNTY SSD - STILLMORE #7	0.00	0.00	40.00	0.00
EMANUEL	COUNTY SSD - SUMMERTOWN #6	1.00	147,070.69	40.00	58,828.28
EMANUEL	COUNTY SSD - TWIN CITY #3	0.00	0.00	40.00	0.00
EMANUEL	COUNTY SSD - UNINC #1	27.84	4,094,448.09	40.00	1,637,779.24
EMANUEL	COUNTY UNINCORPORATED	27.84	4,094,448.09	40.00	1,637,779.24
EMANUEL	COUNTY WIDE DEVELOPMENT AUTH	35.10	5,162,181.33	40.00	2,064,872.53
EMANUEL	SCHOOL	35.10	5,162,181.33	40.00	2,064,872.53
EMANUEL	SUMMERTOWN	1.00	147,070.69	40.00	58,828.28
EMANUEL	SWAINSBORO	6.26	920,662.54	40.00	368,265.02
EVANS	CLAXTON	0.10	14,707.07	40.00	5,882.83
EVANS	COUNTY INCORPORATED	0.10	14,707.07	40.00	5,882.83
EVANS	COUNTY UNINCORPORATED	15.92	2,341,365.43	40.00	936,546.17
EVANS	COUNTY WIDE HOSPITAL	16.02	2,356,072.50	40.00	942,429.00
EVANS	SCHOOL	16.02	2,356,072.50	40.00	942,429.00
FANNIN	COUNTY INCORPORATED	0.00	0.00	40.00	0.00
FANNIN	SCHOOL	0.00	0.00	40.00	0.00
FAYETTE	COUNTY EMS	10.80	1,588,363.48	40.00	635,345.39
FAYETTE	COUNTY FIRE DISTRICT	10.80	1,588,363.48	40.00	635,345.39
FAYETTE	COUNTY INCORPORATED	13.63	2,004,573.55	40.00	801,829.42
FAYETTE	COUNTY UNINCORPORATED	6.51	957,430.21	40.00	382,972.08
FAYETTE	COUNTY WIDE EMERGENCY SVC	20.14	2,962,003.76	40.00	1,184,801.50
FAYETTE	PEACHTREE CITY	9.34	1,373,640.27	40.00	549,456.11

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Name	District	Tmiles	100% FMV	ER	Assessed Value
FAYETTE	SCHOOL	20.14	2,962,003.76	40.00	1,184,801.50
FAYETTE	TYRONE	4.29	630,933.27	40.00	252,373.31
FLOYD	CO UNINC SOLID WASTE	58.04	8,535,983.02	40.00	3,414,393.21
FLOYD	COUNTY FIRE DIST - UNINC	58.04	8,535,983.02	40.00	3,414,393.21
FLOYD	COUNTY INCORPORATED	27.25	4,007,676.38	40.00	1,603,070.55
FLOYD	COUNTY UNINCORPORATED	58.04	8,535,983.02	40.00	3,414,393.21
FLOYD	IND SCHOOL ROME	27.25	4,007,676.38	40.00	1,603,070.55
FLOYD	ROME	27.25	4,007,676.38	40.00	1,603,070.55
FLOYD	SCHOOL	85.29	12,543,659.41	40.00	5,017,463.76
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	44,121.21	40.00	17,648.48
FRANKLIN	COUNTY INCORPORATED	6.60	970,666.57	40.00	388,266.63
FRANKLIN	COUNTY UNINCORPORATED	7.50	1,103,030.20	40.00	441,212.08
FRANKLIN	COUNTY WIDE DEVELOPMENT AUTH	14.10	2,073,696.77	40.00	829,478.71
FRANKLIN	LAVONIA	4.00	588,282.77	40.00	235,313.11
FRANKLIN	ROYSTON	2.30	338,262.59	40.00	135,305.04
FRANKLIN	SCHOOL	14.10	2,073,696.77	40.00	829,478.71
FULTON	ATLANTA	335.41	49,328,981.15	40.00	19,731,592.46
FULTON	COLLEGE PARK	3.49	513,276.72	40.00	205,310.69
FULTON	COUNTY INCORPORATED	379.35	55,791,267.40	40.00	22,316,506.96
FULTON	COUNTY SSD FULTON INDUSTRIAL	117.76	17,319,044.81	40.00	6,927,617.92
FULTON	COUNTY UNINCORPORATED	117.76	17,319,044.81	40.00	6,927,617.92
FULTON	EAST POINT	29.79	4,381,235.95	40.00	1,752,494.38
FULTON	FAIRBURN	2.02	297,082.80	40.00	118,833.12
FULTON	HAPEVILLE	3.53	519,159.55	40.00	207,663.82
FULTON	IND SCHOOL ATLANTA	335.41	49,328,981.15	40.00	19,731,592.46
FULTON	SCHOOL	161.70	23,781,331.06	40.00	9,512,532.42
FULTON	UNION CITY	5.11	751,531.24	40.00	300,612.50
GILMER	COUNTY INCORPORATED	0.00	0.00	40.00	0.00
GILMER	COUNTY UNINCORPORATED	21.99	3,234,084.54	40.00	1,293,633.82
GILMER	SCHOOL	21.99	3,234,084.54	40.00	1,293,633.82
GLASCOCK	COUNTY INCORPORATED	0.00	0.00	40.00	0.00
GLASCOCK	COUNTY UNINCORPORATED	9.05	1,330,989.77	40.00	532,395.91
GLASCOCK	SCHOOL	9.05	1,330,989.77	40.00	532,395.91
GLYNN	BRUNSWICK	37.99	5,587,215.63	40.00	2,234,886.25
GLYNN	COUNTY FIRE - UNINC 2 RURAL	47.40	6,971,150.85	40.00	2,788,460.34
GLYNN	COUNTY INCORPORATED	37.99	5,587,215.63	40.00	2,234,886.25
GLYNN	COUNTY UNINCORPORATED	47.40	6,971,150.85	40.00	2,788,460.34
GLYNN	COUNTY WIDE CAPITAL PROJECTS	85.39	12,558,366.48	40.00	5,023,346.59
GLYNN	SCHOOL	85.39	12,558,366.48	40.00	5,023,346.59
GORDON	CALHOUN	1.15	169,131.30	40.00	67,652.52
GORDON	COUNTY INCORPORATED	3.84	564,751.46	40.00	225,900.58
GORDON	COUNTY UNINCORPORATED	44.54	6,550,528.67	40.00	2,620,211.47

**RAILROAD EQUIPMENT CAR COMPANY**  
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GORDON	FAIRMOUNT	1.89	277,963.61	40.00	111,185.44
GORDON	IND SCHOOL CALHOUN	1.15	169,131.30	40.00	67,652.52
GORDON	PLAINVILLE	0.80	117,656.55	40.00	47,062.62
GORDON	SCHOOL	47.23	6,946,148.83	40.00	2,778,459.53
GRADY	CAIRO	2.33	342,674.71	40.00	137,069.88
GRADY	COUNTY INCORPORATED	3.34	491,216.11	40.00	196,486.44
GRADY	COUNTY UNINCORPORATED	14.87	2,186,941.21	40.00	874,776.48
GRADY	SCHOOL	18.21	2,678,157.32	40.00	1,071,262.93
GRADY	WHIGHAM	1.01	148,541.40	40.00	59,416.56
GREENE	COUNTY FIRE - GREENSBORO	9.73	1,430,997.84	40.00	572,399.14
GREENE	COUNTY FIRE - LIBERTY	0.00	0.00	40.00	0.00
GREENE	COUNTY FIRE - OLD SALEM	1.46	214,723.21	40.00	85,889.28
GREENE	COUNTY FIRE - SILOAM	0.00	0.00	40.00	0.00
GREENE	COUNTY FIRE - UNION POINT	8.43	1,239,805.94	40.00	495,922.38
GREENE	COUNTY FIRE - WHITE PLAINS	0.00	0.00	40.00	0.00
GREENE	COUNTY FIRE - WOODVILLE	3.31	486,803.99	40.00	194,721.60
GREENE	COUNTY INCORPORATED	7.72	1,135,385.75	40.00	454,154.30
GREENE	COUNTY UNINCORPORATED	16.91	2,486,965.42	40.00	994,786.17
GREENE	COUNTY WIDE LIBRARY	30.65	4,507,716.74	40.00	1,803,086.70
GREENE	COUNTY WIDE RECREATION	30.65	4,507,716.74	40.00	1,803,086.70
GREENE	GREENSBORO	3.91	575,046.41	40.00	230,018.56
GREENE	SCHOOL	30.65	4,507,716.74	40.00	1,803,086.70
GREENE	UNION POINT	2.41	354,440.37	40.00	141,776.15
GREENE	WOODVILLE	1.40	205,898.97	40.00	82,359.59
GWINNETT	BERKELEY LAKE	3.00	441,212.08	40.00	176,484.83
GWINNETT	BUFORD	5.12	753,001.95	40.00	301,200.78
GWINNETT	COUNTY FIRE AND EMS	88.79	13,058,406.83	40.00	5,223,362.73
GWINNETT	COUNTY INCORPORATED	30.63	4,504,775.33	40.00	1,801,910.13
GWINNETT	COUNTY POLICE	70.82	10,415,546.48	40.00	4,166,218.59
GWINNETT	COUNTY SSD - UNINC CODE ENF	58.16	8,553,631.51	40.00	3,421,452.60
GWINNETT	COUNTY UNINCORPORATED	58.16	8,553,631.51	40.00	3,421,452.60
GWINNETT	COUNTY WIDE RECREATION	88.79	13,058,406.83	40.00	5,223,362.73
GWINNETT	DACULA	1.46	214,723.21	40.00	85,889.28
GWINNETT	DULUTH	2.45	360,323.20	40.00	144,129.28
GWINNETT	IND SCHOOL BUFORD	5.12	753,001.95	40.00	301,200.78
GWINNETT	LAWRENCEVILLE	8.07	1,186,860.49	40.00	474,744.20
GWINNETT	LILBURN	3.10	455,919.15	40.00	182,367.66
GWINNETT	NORCROSS	1.92	282,375.73	40.00	112,950.29
GWINNETT	SCHOOL	83.67	12,305,404.89	40.00	4,922,161.96
GWINNETT	SSD LOGANVILLE EMS	0.00	0.00	40.00	0.00
GWINNETT	SUGAR HILL	3.08	452,977.73	40.00	181,191.09
GWINNETT	SUWANEE	2.43	357,381.78	40.00	142,952.71
HABERSHAM	ALTO - HABERSHAM	0.46	67,652.52	40.00	27,061.01
HABERSHAM	BALDWIN - HABERSHAM	2.86	420,622.18	40.00	168,248.87
HABERSHAM	CORNELIA	4.52	664,759.53	40.00	265,903.81



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Name	District	Tmiles	100% FMV	ER	Assessed Value
HABERSHAM	COUNTY INCORPORATED	11.11	1,633,955.40	40.00	653,582.16
HABERSHAM	COUNTY UNINCORPORATED	14.72	2,164,880.60	40.00	865,952.24
HABERSHAM	COUNTY WIDE HOSPITAL	25.83	3,798,836.00	40.00	1,519,534.40
HABERSHAM	MOUNT AIRY	3.27	480,921.17	40.00	192,368.47
HABERSHAM	SCHOOL	25.83	3,798,836.00	40.00	1,519,534.40
HALL	COUNTY FIRE DISTRICT (INC)	6.91	1,016,258.49	40.00	406,503.40
HALL	COUNTY INCORPORATED	6.91	1,016,258.49	40.00	406,503.40
HALL	COUNTY RECREATION	62.40	9,177,211.24	40.00	3,670,884.50
HALL	COUNTY UNINC DEVELOPMENT SVC	55.49	8,160,952.76	40.00	3,264,381.10
HALL	COUNTY UNINC FIRE DISTRICT	55.49	8,160,952.76	40.00	3,264,381.10
HALL	COUNTY UNINCORPORATED	55.49	8,160,952.76	40.00	3,264,381.10
HALL	COUNTY WIDE AMBULANCE	62.40	9,177,211.24	40.00	3,670,884.50
HALL	FLOWERY BRANCH	2.45	360,323.20	40.00	144,129.28
HALL	GAINESVILLE 100%	6.44	947,135.26	100.00	947,135.26
HALL	GILLSVILLE	0.55	80,888.88	40.00	32,355.55
HALL	IND SCHOOL BUFORD	0.00	0.00	40.00	0.00
HALL	IND SCHOOL GAINESVILLE 100%	6.44	947,135.26	100.00	947,135.26
HALL	LULA	3.07	451,507.03	40.00	180,602.81
HALL	OAKWOOD	0.84	123,539.38	40.00	49,415.75
HALL	SCHOOL	62.40	9,177,211.24	40.00	3,670,884.50
HANCOCK	COUNTY INCORPORATED	2.06	302,965.63	40.00	121,186.25
HANCOCK	COUNTY UNINCORPORATED	25.24	3,712,064.29	40.00	1,484,825.72
HANCOCK	SCHOOL	27.30	4,015,029.92	40.00	1,606,011.97
HANCOCK	SPARTA	2.06	302,965.63	40.00	121,186.25
HARALSON	BREMEN 40% - HARALSON	8.08	1,188,331.20	40.00	475,332.48
HARALSON	BUCHANAN 100%	1.79	263,256.54	100.00	263,256.54
HARALSON	COUNTY FIRE - 1, 4	13.90	2,044,282.63	40.00	817,713.05
HARALSON	COUNTY FIRE - 3, 5, 6	3.20	470,626.22	40.00	188,250.49
HARALSON	COUNTY INCORPORATED	17.10	2,514,908.85	40.00	1,005,963.54
HARALSON	COUNTY RECREATION SSD	34.31	5,045,995.48	40.00	2,018,398.19
HARALSON	COUNTY SANITATION	34.31	5,045,995.48	40.00	2,018,398.19
HARALSON	COUNTY UNINCORPORATED	31.11	4,575,369.26	40.00	1,830,147.70
HARALSON	IND SCHOOL BREMEN 40%	8.08	1,188,331.20	40.00	475,332.48
HARALSON	SCHOOL	40.13	5,901,946.91	40.00	2,360,778.76
HARALSON	TALLAPOOSA	5.82	855,951.43	40.00	342,380.57
HARALSON	WACO	1.41	207,369.68	40.00	82,947.87
HARRIS	COUNTY INC - OTHER	3.05	448,565.61	40.00	179,426.24
HARRIS	COUNTY INC - WEST POINT	0.00	0.00	40.00	0.00
HARRIS	COUNTY UNINCORPORATED	20.31	2,987,005.78	40.00	1,194,802.31
HARRIS	HAMILTON	1.72	252,961.59	40.00	101,184.64
HARRIS	PINE MOUNTAIN	1.33	195,604.02	40.00	78,241.61
HARRIS	SCHOOL	23.36	3,435,571.39	40.00	1,374,228.56
HART	BOWERSVILLE	2.00	294,141.39	37.48	110,244.19
HART	CANON	0.20	29,414.14	37.48	11,024.42
HART	COUNTY INCORPORATED	6.00	882,424.16	37.48	330,732.58

**RAILROAD EQUIPMENT CAR COMPANY**  
**Assessed Values By Taxing District**  
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Name	District	Tmiles	100% FMV	ER	Assessed Value
HART	COUNTY UNINCORPORATED	4.50	661,818.12	37.48	248,049.43
HART	COUNTY WIDE EMS	10.50	1,544,242.28	37.48	578,782.01
HART	HARTWELL	1.50	220,606.04	37.48	82,683.14
HART	ROYSTON	2.30	338,262.59	37.48	126,780.82
HART	SCHOOL	10.50	1,544,242.28	37.48	578,782.01
HEARD	COUNTY INCORPORATED	0.00	0.00	40.00	0.00
HEARD	SCHOOL	0.00	0.00	40.00	0.00
HENRY	COUNTY INC - HAMPTON	4.35	639,757.51	40.00	255,903.00
HENRY	COUNTY INC - LOCUST GROVE	1.73	254,432.30	40.00	101,772.92
HENRY	COUNTY INC - MCDONOUGH	2.03	298,553.51	40.00	119,421.40
HENRY	COUNTY INC - STOCKBRIDGE	3.00	441,212.08	40.00	176,484.83
HENRY	COUNTY UNINCORPORATED	33.64	4,947,458.11	40.00	1,978,983.24
HENRY	COUNTY WIDE WATER BOND	44.75	6,581,413.51	40.00	2,632,565.40
HENRY	HAMPTON	4.35	639,757.51	40.00	255,903.00
HENRY	LOCUST GROVE	1.73	254,432.30	40.00	101,772.92
HENRY	MCDONOUGH	2.03	298,553.51	40.00	119,421.40
HENRY	SCHOOL	44.75	6,581,413.51	40.00	2,632,565.40
HENRY	STOCKBRIDGE	3.00	441,212.08	40.00	176,484.83
HOUSTON	COUNTY FIRE DISTRICT	34.77	5,113,648.00	40.00	2,045,459.20
HOUSTON	COUNTY INCORPORATED	10.50	1,544,242.28	40.00	617,696.91
HOUSTON	COUNTY UNINCORPORATED	34.77	5,113,648.00	40.00	2,045,459.20
HOUSTON	PERRY - HOUSTON	4.34	638,286.81	40.00	255,314.72
HOUSTON	SCHOOL	45.27	6,657,890.27	40.00	2,663,156.11
HOUSTON	WARNER ROBINS - HOUSTON	6.16	905,955.47	40.00	362,382.19
IRWIN	COUNTY INCORPORATED	0.00	0.00	40.00	0.00
IRWIN	COUNTY UNINC INDUSTRIAL AUTH	14.86	2,185,470.50	40.00	874,188.20
IRWIN	COUNTY UNINCORPORATED	14.86	2,185,470.50	40.00	874,188.20
IRWIN	SCHOOL	14.86	2,185,470.50	40.00	874,188.20
JACKSON	ARCADE	1.00	147,070.69	40.00	58,828.28
JACKSON	COMMERCE	4.45	654,464.58	40.00	261,785.83
JACKSON	COUNTY FIRE - ARCADE	1.00	147,070.69	40.00	58,828.28
JACKSON	COUNTY FIRE - CENTRAL JACKSON	31.29	4,601,841.98	40.00	1,840,736.79
JACKSON	COUNTY FIRE - EAST JACKSON	3.82	561,810.05	40.00	224,724.02
JACKSON	COUNTY FIRE - MAYSVILLE	1.57	230,900.99	40.00	92,360.40
JACKSON	COUNTY FIRE - NICHOLSON/CENTER	1.24	182,367.66	40.00	72,947.06
JACKSON	COUNTY FIRE - NORTH JACKSON	4.20	617,696.91	40.00	247,078.76
JACKSON	COUNTY FIRE - SOUTH JACKSON	5.80	853,010.02	40.00	341,204.01
JACKSON	COUNTY INCORPORATED	12.00	1,764,848.32	40.00	705,939.33
JACKSON	COUNTY UNINCORPORATED	23.10	3,397,333.01	40.00	1,358,933.20
JACKSON	IND SCHOOL COMMERCE	4.45	654,464.58	40.00	261,785.83
JACKSON	IND SCHOOL JEFFERSON	1.18	173,543.42	40.00	69,417.37
JACKSON	JEFFERSON	1.18	173,543.42	40.00	69,417.37
JACKSON	MAYSVILLE - JACKSON	1.57	230,900.99	40.00	92,360.40
JACKSON	NICHOLSON	1.24	182,367.66	40.00	72,947.06
JACKSON	PENDERGRASS	1.76	258,844.42	40.00	103,537.77

**RAILROAD EQUIPMENT CAR COMPANY**  
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Name	District	Tmiles	100% FMV	ER	Assessed Value
JACKSON	SCHOOL	29.47	4,334,173.32	40.00	1,733,669.33
JACKSON	TALMO	0.80	117,656.55	40.00	47,062.62
JASPER	COUNTY INCORPORATED	3.15	463,272.68	40.00	185,309.07
JASPER	COUNTY UNINCORPORATED	33.75	4,963,635.89	40.00	1,985,454.36
JASPER	COUNTY WIDE HOSPITAL	36.90	5,426,908.57	40.00	2,170,763.43
JASPER	MONTICELLO	2.11	310,319.16	40.00	124,127.66
JASPER	SCHOOL	36.90	5,426,908.57	40.00	2,170,763.43
JASPER	SHADY DALE	1.04	152,953.52	40.00	61,181.41
JEFF DAVIS	COUNTY INCORPORATED	6.55	963,313.04	40.00	385,325.22
JEFF DAVIS	COUNTY UNINCORPORATED	14.18	2,085,462.43	40.00	834,184.97
JEFF DAVIS	HAZLEHURST	6.55	963,313.04	40.00	385,325.22
JEFF DAVIS	SCHOOL	20.73	3,048,775.47	40.00	1,219,510.19
JEFFERSON	BARTOW	1.53	225,018.16	40.00	90,007.26
JEFFERSON	COUNTY INCORPORATED	13.91	2,045,753.34	40.00	818,301.34
JEFFERSON	COUNTY UNINCORPORATED	41.51	6,104,904.47	40.00	2,441,961.79
JEFFERSON	LOUISVILLE	3.00	441,212.08	40.00	176,484.83
JEFFERSON	SCHOOL	55.42	8,150,657.81	40.00	3,260,263.12
JEFFERSON	STAPLETON	1.48	217,664.63	40.00	87,065.85
JEFFERSON	WADLEY	7.35	1,080,969.59	40.00	432,387.84
JEFFERSON	WRENS	0.55	80,888.88	40.00	32,355.55
JENKINS	COUNTY INCORPORATED	7.75	1,139,797.87	40.00	455,919.15
JENKINS	COUNTY UNINCORPORATED	31.29	4,601,841.98	40.00	1,840,736.79
JENKINS	MILLEN	7.75	1,139,797.87	40.00	455,919.15
JENKINS	SCHOOL	39.04	5,741,639.86	40.00	2,296,655.94
JOHNSON	COUNTY INCORPORATED	2.63	386,795.92	40.00	154,718.37
JOHNSON	COUNTY UNINCORPORATED	9.02	1,326,577.65	40.00	530,631.06
JOHNSON	SCHOOL	11.65	1,713,373.57	40.00	685,349.43
JOHNSON	WRIGHTSVILLE	2.63	386,795.92	40.00	154,718.37
JONES	COUNTY INCORPORATED	2.27	333,850.47	40.00	133,540.19
JONES	COUNTY UNINCORPORATED	38.20	5,618,100.47	40.00	2,247,240.19
JONES	GRAY	2.27	333,850.47	40.00	133,540.19
JONES	SCHOOL	40.47	5,951,950.95	40.00	2,380,780.38
LAMAR	BARNESVILLE	9.87	1,451,587.74	40.00	580,635.10
LAMAR	COUNTY INCORPORATED	11.16	1,641,308.93	40.00	656,523.57
LAMAR	COUNTY UNINCORPORATED	23.70	3,485,575.42	40.00	1,394,230.17
LAMAR	MILNER	1.29	189,721.19	40.00	75,888.48
LAMAR	SCHOOL	34.86	5,126,884.36	40.00	2,050,753.74
LANIER	COUNTY INCORPORATED	0.00	0.00	40.00	0.00
LANIER	COUNTY UNINCORPORATED	7.48	1,100,088.78	40.00	440,035.51
LANIER	SCHOOL	7.48	1,100,088.78	40.00	440,035.51
LAURENS	COUNTY INCORPORATED	3.42	502,981.77	40.00	201,192.71
LAURENS	COUNTY UNINCORPORATED	53.00	7,794,746.73	40.00	3,117,898.69
LAURENS	DUBLIN 40%	1.23	180,896.95	40.00	72,358.78
LAURENS	EAST DUBLIN 47%	2.19	322,084.82	47.00	151,379.87
LAURENS	IND SCHOOL DUBLIN 40%	1.23	180,896.95	40.00	72,358.78

**RAILROAD EQUIPMENT CAR COMPANY**  
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Name	District	Tmiles	100% FMV	ER	Assessed Value
LAURENS	SCHOOL	55.19	8,116,831.55	40.00	3,246,732.62
LEE	COUNTY INCORPORATED	6.43	945,664.56	37.85	357,934.04
LEE	COUNTY UNINCORPORATED	25.26	3,715,005.71	37.85	1,406,129.66
LEE	LEESBURG	1.99	292,670.68	37.85	110,775.85
LEE	SCHOOL	31.69	4,660,670.26	37.85	1,764,063.69
LEE	SMITHVILLE	4.44	652,993.88	37.85	247,158.18
LIBERTY	COUNTY INC - HINESVILLE	0.00	0.00	40.00	0.00
LIBERTY	COUNTY INC - OTHER	0.00	0.00	40.00	0.00
LIBERTY	COUNTY UNINCORPORATED	39.24	5,771,053.99	40.00	2,308,421.60
LIBERTY	COUNTY WIDE HOSPITAL	39.24	5,771,053.99	40.00	2,308,421.60
LIBERTY	COUNTY WIDE INDUSTRIAL AUTH	39.24	5,771,053.99	40.00	2,308,421.60
LIBERTY	SCHOOL	39.24	5,771,053.99	40.00	2,308,421.60
LINCOLN	COUNTY INCORPORATED	0.00	0.00	40.00	0.00
LINCOLN	COUNTY WIDE INDUSTRIAL AUTH	0.00	0.00	40.00	0.00
LINCOLN	SCHOOL	0.00	0.00	40.00	0.00
LONG	COUNTY INCORPORATED	4.69	689,761.55	40.00	275,904.62
LONG	COUNTY UNINCORPORATED	23.86	3,509,106.74	40.00	1,403,642.70
LONG	LUDOWICI	4.69	689,761.55	40.00	275,904.62
LONG	SCHOOL	28.55	4,198,868.29	40.00	1,679,547.32
LOWNDES	COUNTY INCORPORATED	28.00	4,117,979.40	40.00	1,647,191.76
LOWNDES	COUNTY UNINCORPORATED	105.36	15,495,368.22	40.00	6,198,147.29
LOWNDES	COUNTY WIDE INDUSTRIAL AUTH	133.36	19,613,347.62	40.00	7,845,339.05
LOWNDES	COUNTY WIDE RECREATION	133.36	19,613,347.62	40.00	7,845,339.05
LOWNDES	HAHIRA	1.72	252,961.59	40.00	101,184.64
LOWNDES	IND SCHOOL VALDOSTA	25.11	3,692,945.10	40.00	1,477,178.04
LOWNDES	LAKE PARK	1.17	172,072.71	40.00	68,829.08
LOWNDES	SCHOOL	108.25	15,920,402.52	40.00	6,368,161.01
LOWNDES	VALDOSTA	25.11	3,692,945.10	40.00	1,477,178.04
LUMPKIN	COUNTY INCORPORATED	0.00	0.00	40.00	0.00
LUMPKIN	COUNTY SSD - UNINC PLANNING	0.00	0.00	40.00	0.00
LUMPKIN	COUNTY SSD - UNINC RESERVOIR	0.00	0.00	40.00	0.00
LUMPKIN	SCHOOL	0.00	0.00	40.00	0.00
MACON	COUNTY INCORPORATED	14.96	2,200,177.57	40.00	880,071.03
MACON	COUNTY UNINCORPORATED	37.81	5,560,742.90	40.00	2,224,297.16
MACON	IDEAL	1.56	229,430.28	40.00	91,772.11
MACON	MARSHALLVILLE	2.04	300,024.21	40.00	120,009.68
MACON	MONTEZUMA	3.56	523,571.67	40.00	209,428.67
MACON	OGLETHORPE	7.80	1,147,151.41	40.00	458,860.56
MACON	SCHOOL	52.77	7,760,920.47	40.00	3,104,368.19
MADISON	CARLTON	2.15	316,201.99	40.00	126,480.80
MADISON	COLBERT	2.01	295,612.09	40.00	118,244.84
MADISON	COMER	2.16	317,672.70	40.00	127,069.08
MADISON	COUNTY INCORPORATED	6.98	1,026,553.44	40.00	410,621.38
MADISON	COUNTY UNINCORPORATED	18.33	2,695,805.80	40.00	1,078,322.32
MADISON	COUNTY WIDE INDUSTRIAL AUTH	25.31	3,722,359.24	40.00	1,488,943.70

**RAILROAD EQUIPMENT CAR COMPANY**  
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Name	District	Tmiles	100% FMV	ER	Assessed Value
MADISON	HULL	0.66	97,066.66	40.00	38,826.66
MADISON	SCHOOL	25.31	3,722,359.24	40.00	1,488,943.70
MARION	COUNTY INCORPORATED	0.00	0.00	40.00	0.00
MARION	COUNTY UNINCORPORATED	20.46	3,009,066.38	40.00	1,203,626.55
MARION	SCHOOL	20.46	3,009,066.38	40.00	1,203,626.55
MCDUFFIE	COUNTY INCORPORATED	2.48	364,735.32	40.00	145,894.13
MCDUFFIE	COUNTY UNINCORPORATED	18.39	2,704,630.04	40.00	1,081,852.02
MCDUFFIE	DEARING	1.00	147,070.69	40.00	58,828.28
MCDUFFIE	SCHOOL	20.87	3,069,365.36	40.00	1,227,746.14
MCDUFFIE	THOMSON	1.48	217,664.63	40.00	87,065.85
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	75.36	11,083,247.43	40.00	4,433,298.97
MERIWETHER	COUNTY INCORPORATED	20.33	2,989,947.19	40.00	1,195,978.88
MERIWETHER	COUNTY UNINCORPORATED	67.65	9,949,332.38	40.00	3,979,732.95
MERIWETHER	GAY	1.81	266,197.95	40.00	106,479.18
MERIWETHER	GREENVILLE	2.25	330,909.06	40.00	132,363.62
MERIWETHER	MANCHESTER	12.62	1,856,032.15	40.00	742,412.86
MERIWETHER	SCHOOL	87.98	12,939,279.57	40.00	5,175,711.83
MERIWETHER	WARM SPRINGS	0.83	122,068.68	40.00	48,827.47
MERIWETHER	WOODBURY	2.82	414,739.35	40.00	165,895.74
MILLER	COLQUITT	2.38	350,028.25	40.00	140,011.30
MILLER	COUNTY INCORPORATED	2.38	350,028.25	40.00	140,011.30
MILLER	COUNTY UNINCORPORATED	12.73	1,872,209.92	40.00	748,883.97
MILLER	COUNTY WIDE LIBRARY	15.11	2,222,238.17	40.00	888,895.27
MILLER	COUNTY WIDE RECREATION	15.11	2,222,238.17	40.00	888,895.27
MILLER	SCHOOL	15.11	2,222,238.17	40.00	888,895.27
MITCHELL	BACONTON	1.10	161,777.76	40.00	64,711.10
MITCHELL	CAMILLA	4.30	632,403.98	40.00	252,961.59
MITCHELL	COUNTY INCORPORATED	8.03	1,180,977.66	40.00	472,391.06
MITCHELL	COUNTY UNINCORPORATED	20.16	2,964,945.17	40.00	1,185,978.07
MITCHELL	IND SCHOOL PELHAM	2.30	338,262.59	40.00	135,305.04
MITCHELL	MEIGS	0.33	48,533.33	40.00	19,413.33
MITCHELL	PELHAM	2.30	338,262.59	40.00	135,305.04
MITCHELL	SCHOOL	25.89	3,807,660.24	40.00	1,523,064.10
MONROE	COUNTY INCORPORATED	3.22	473,567.63	40.00	189,427.05
MONROE	COUNTY UNINCORPORATED	47.56	6,994,682.16	40.00	2,797,872.86
MONROE	FORSYTH	3.22	473,567.63	40.00	189,427.05
MONROE	SCHOOL	50.78	7,468,249.79	40.00	2,987,299.92
MONTGOMERY	AILEY	1.50	220,606.04	40.00	88,242.42
MONTGOMERY	COUNTY INCORPORATED	5.52	811,830.23	40.00	324,732.09
MONTGOMERY	COUNTY UNINCORPORATED	14.69	2,160,468.48	40.00	864,187.39
MONTGOMERY	HIGGSTON	2.03	298,553.51	40.00	119,421.40
MONTGOMERY	IND SCHOOL VIDALIA	0.24	35,296.97	40.00	14,118.79

**RAILROAD EQUIPMENT CAR COMPANY**  
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Name	District	Tmiles	100% FMV	ER	Assessed Value
MONTGOMERY	MT VERNON	1.75	257,373.71	40.00	102,949.48
MONTGOMERY	SCHOOL	19.97	2,937,001.74	40.00	1,174,800.70
MONTGOMERY	VIDALIA - MONTGOMERY	0.24	35,296.97	40.00	14,118.79
MORGAN	BUCKHEAD	1.00	147,070.69	40.00	58,828.28
MORGAN	COUNTY INCORPORATED	5.10	750,060.53	40.00	300,024.21
MORGAN	COUNTY UNINCORPORATED	33.99	4,998,932.86	40.00	1,999,573.14
MORGAN	MADISON	2.08	305,907.04	40.00	122,362.82
MORGAN	RUTLEGE	2.02	297,082.80	40.00	118,833.12
MORGAN	SCHOOL	39.09	5,748,993.39	40.00	2,299,597.36
MURRAY	CHATSWORTH 75%	3.45	507,393.89	75.00	380,545.42
MURRAY	COUNTY INCORPORATED	5.82	855,951.43	40.00	342,380.57
MURRAY	COUNTY UNINCORPORATED	27.33	4,019,442.04	40.00	1,607,776.82
MURRAY	ETON	2.37	348,557.54	40.00	139,423.02
MURRAY	SCHOOL	33.15	4,875,393.47	40.00	1,950,157.39
MUSCOGEE	COUNTY USD 1 - URBAN	69.14	10,168,467.72	40.00	4,067,387.09
MUSCOGEE	COUNTY USD 2 - RURAL	11.99	1,763,377.61	40.00	705,351.04
MUSCOGEE	COUNTY USD 4 - FTBENNING	1.48	217,664.63	40.00	87,065.85
MUSCOGEE	SCHOOL	82.61	12,149,509.95	40.00	4,859,803.98
NEWTON	COUNTY FIRE DISTRICT	29.01	4,266,520.80	40.00	1,706,608.32
NEWTON	COUNTY INCORPORATED	10.74	1,579,539.24	40.00	631,815.70
NEWTON	COUNTY UNINCORPORATED	24.78	3,644,411.77	40.00	1,457,764.71
NEWTON	COVINGTON	6.51	957,430.21	40.00	382,972.08
NEWTON	IND SCHOOL SOCIAL CIRCLE	0.00	0.00	40.00	0.00
NEWTON	MANSFIELD	1.30	191,191.90	40.00	76,476.76
NEWTON	NEWBORN	2.93	430,917.13	40.00	172,366.85
NEWTON	SCHOOL	35.52	5,223,951.02	40.00	2,089,580.41
OCONEE	BISHOP	1.00	147,070.69	40.00	58,828.28
OCONEE	BOGART	2.13	313,260.58	40.00	125,304.23
OCONEE	COUNTY INCORPORATED	5.13	754,472.66	40.00	301,789.06
OCONEE	COUNTY UNINCORPORATED	12.83	1,886,916.99	40.00	754,766.80
OCONEE	SCHOOL	17.96	2,641,389.65	40.00	1,056,555.86
OCONEE	WATKINSVILLE	2.00	294,141.39	40.00	117,656.56
OGLETHORPE	COUNTY INCORPORATED	0.00	0.00	40.00	0.00
OGLETHORPE	SCHOOL	0.00	0.00	40.00	0.00
PAULDING	COUNTY FIRE - COUNTY WIDE	30.36	4,465,066.24	40.00	1,786,026.50
PAULDING	COUNTY INCORPORATED	4.74	697,115.08	40.00	278,846.03
PAULDING	COUNTY UNINCORPORATED	25.62	3,767,951.16	40.00	1,507,180.46
PAULDING	DALLAS	2.62	385,325.22	40.00	154,130.09
PAULDING	HIRAM	2.12	311,789.87	40.00	124,715.95
PAULDING	SCHOOL	30.36	4,465,066.24	40.00	1,786,026.50
PEACH	BYRON	2.00	294,141.39	40.00	117,656.56
PEACH	COUNTY INCORPORATED	9.67	1,422,173.60	40.00	568,869.44
PEACH	COUNTY UNINCORPORATED	30.49	4,484,185.43	40.00	1,793,674.17
PEACH	FORT VALLEY	7.67	1,128,032.22	40.00	451,212.89
PEACH	SCHOOL	40.16	5,906,359.03	40.00	2,362,543.61

**RAILROAD EQUIPMENT CAR COMPANY**  
**Assessed Values By Taxing District**  
**2019**

Name	District	Tmiles	100% FMV	ER	Assessed Value
PICKENS	COUNTY INCORPORATED	1.76	258,844.42	40.00	103,537.77
PICKENS	COUNTY UNINCORPORATED	15.80	2,323,716.95	40.00	929,486.78
PICKENS	JASPER	4.36	641,228.22	40.00	256,491.29
PICKENS	NELSON - PICKENS	1.10	161,777.76	40.00	64,711.10
PICKENS	SCHOOL	21.92	3,223,789.59	40.00	1,289,515.84
PICKENS	TALKING ROCK	0.66	97,066.66	40.00	38,826.66
PIERCE	BLACKSHEAR	3.11	457,389.86	40.00	182,955.94
PIERCE	COUNTY INCORPORATED	4.90	720,646.40	40.00	288,258.56
PIERCE	COUNTY UNINCORPORATED	22.73	3,342,916.85	40.00	1,337,166.74
PIERCE	PATTERSON	1.79	263,256.54	40.00	105,302.62
PIERCE	SCHOOL	27.63	4,063,563.25	40.00	1,625,425.30
PIKE	COUNTY INCORPORATED	0.00	0.00	36.03	0.00
PIKE	SCHOOL	0.00	0.00	36.03	0.00
POLK	ARAGON	1.21	177,955.54	37.75	67,178.22
POLK	CEDARTOWN	8.33	1,225,098.87	37.75	462,474.82
POLK	COUNTY INCORPORATED	14.84	2,182,529.08	37.75	823,904.73
POLK	COUNTY UNINCORPORATED	56.48	8,306,552.74	37.75	3,135,723.66
POLK	ROCKMART	5.30	779,474.67	37.75	294,251.69
POLK	SCHOOL	71.32	10,489,081.83	37.75	3,959,628.39
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	241,195.94	40.00	96,478.38
PUTNAM	COUNTY SSD - UNINC	14.86	2,185,470.50	40.00	874,188.20
PUTNAM	COUNTY UNINCORPORATED	14.86	2,185,470.50	40.00	874,188.20
PUTNAM	EATONTON	1.64	241,195.94	40.00	96,478.38
PUTNAM	SCHOOL	16.50	2,426,666.43	40.00	970,666.57
QUITMAN	COUNTY INCORPORATED	1.99	292,670.68	40.00	117,068.27
QUITMAN	COUNTY UNINCORPORATED	14.77	2,172,234.14	40.00	868,893.66
QUITMAN	GEORGETOWN	1.99	292,670.68	40.00	117,068.27
QUITMAN	SCHOOL	16.76	2,464,904.82	40.00	985,961.93
RABUN	COUNTY INCORPORATED	0.00	0.00	40.00	0.00
RABUN	SCHOOL	0.00	0.00	40.00	0.00
RANDOLPH	COUNTY INCORPORATED	2.75	404,444.41	40.00	161,777.76
RANDOLPH	COUNTY UNINCORPORATED	37.71	5,546,035.83	40.00	2,218,414.33
RANDOLPH	CUTHBERT	2.75	404,444.41	40.00	161,777.76
RANDOLPH	SCHOOL	40.46	5,950,480.24	40.00	2,380,192.10
RICHMOND	AUGUSTA URBAN SERVICE	27.74	4,079,741.02	40.00	1,631,896.41
RICHMOND	COUNTY FIRE - BLYTHE	0.00	0.00	40.00	0.00
RICHMOND	COUNTY FIRE - UNINC	80.10	11,780,362.51	40.00	4,712,145.00
RICHMOND	COUNTY INCORPORATED	30.45	4,478,302.60	40.00	1,791,321.04
RICHMOND	COUNTY UNINCORPORATED	80.10	11,780,362.51	40.00	4,712,145.00
RICHMOND	COUNTY WIDE CAPITAL OUTLAY	110.55	16,258,665.11	40.00	6,503,466.04
RICHMOND	HEPHZIBAH	2.71	398,561.58	40.00	159,424.63
RICHMOND	SCHOOL	110.55	16,258,665.11	40.00	6,503,466.04

**RAILROAD EQUIPMENT CAR COMPANY**  
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Name	District	Tmiles	100% FMV	ER	Assessed Value
ROCKDALE	CONYERS	2.02	297,082.80	37.33	110,901.01
ROCKDALE	COUNTY INCORPORATED	2.02	297,082.80	37.33	110,901.01
ROCKDALE	COUNTY UNINCORPORATED	9.58	1,408,937.24	37.33	525,956.27
ROCKDALE	SCHOOL	11.60	1,706,020.04	37.33	636,857.28
SCHLEY	COUNTY INCORPORATED	0.00	0.00	40.00	0.00
SCHLEY	COUNTY UNINCORPORATED	15.82	2,326,658.36	40.00	930,663.34
SCHLEY	SCHOOL	15.82	2,326,658.36	40.00	930,663.34
SCREVEN	COUNTY INCORPORATED	8.94	1,314,812.00	40.00	525,924.80
SCREVEN	COUNTY SSD	49.99	7,352,063.94	40.00	2,940,825.58
SCREVEN	COUNTY UNINCORPORATED	44.46	6,538,763.01	40.00	2,615,505.20
SCREVEN	COUNTY WIDE INDUSTRIAL AUTH	53.40	7,853,575.01	40.00	3,141,430.00
SCREVEN	NEWINGTON	1.70	250,020.18	40.00	100,008.07
SCREVEN	OLIVER	1.61	236,783.82	40.00	94,713.53
SCREVEN	ROCKY FORD	2.22	326,496.94	40.00	130,598.78
SCREVEN	SCHOOL	53.40	7,853,575.01	40.00	3,141,430.00
SCREVEN	SYLVANIA	3.41	501,511.06	40.00	200,604.42
SEMINOLE	COUNTY INCORPORATED	2.85	419,151.48	40.00	167,660.59
SEMINOLE	COUNTY UNINCORPORATED	12.50	1,838,383.66	40.00	735,353.46
SEMINOLE	COUNTY WIDE LIBRARY FEES	15.35	2,257,535.14	40.00	903,014.06
SEMINOLE	DONALSONVILLE	1.85	272,080.78	40.00	108,832.31
SEMINOLE	IRON CITY	1.00	147,070.69	40.00	58,828.28
SEMINOLE	SCHOOL	15.35	2,257,535.14	40.00	903,014.06
SPALDING	COUNTY FIRE - UNINC	26.21	3,854,722.86	40.00	1,541,889.14
SPALDING	COUNTY INCORPORATED	17.25	2,536,969.45	40.00	1,014,787.78
SPALDING	COUNTY UNINCORPORATED	26.21	3,854,722.86	40.00	1,541,889.14
SPALDING	GRIFFIN	17.25	2,536,969.45	40.00	1,014,787.78
SPALDING	SCHOOL	43.46	6,391,692.32	40.00	2,556,676.93
STEPHENS	AVALON	0.20	29,414.14	40.00	11,765.66
STEPHENS	COUNTY INCORPORATED	13.35	1,963,393.75	40.00	785,357.50
STEPHENS	COUNTY UNINCORPORATED	28.84	4,241,518.79	40.00	1,696,607.52
STEPHENS	MARTIN	0.50	73,535.35	40.00	29,414.14
STEPHENS	SCHOOL	42.19	6,204,912.54	40.00	2,481,965.02
STEPHENS	TOCCOA	12.65	1,860,444.27	40.00	744,177.71
STEWART	COUNTY INCORPORATED	0.00	0.00	40.00	0.00
STEWART	SCHOOL	0.00	0.00	40.00	0.00
SUMTER	AMERICUS 50%	10.22	1,503,062.48	50.00	751,531.24
SUMTER	AMERICUS DOWNTOWN 50%	11.79	1,733,963.47	50.00	866,981.74
SUMTER	ANDERSONVILLE	0.94	138,246.45	40.00	55,298.58
SUMTER	COUNTY INCORPORATED	2.42	355,911.08	40.00	142,364.43
SUMTER	COUNTY UNINCORPORATED	54.16	7,965,348.73	40.00	3,186,139.49
SUMTER	DESOTO	1.01	148,541.40	40.00	59,416.56
SUMTER	LESLIE	1.46	214,723.21	40.00	85,889.28
SUMTER	PLAINS	1.22	179,426.25	40.00	71,770.50
SUMTER	SCHOOL	69.01	10,149,348.53	40.00	4,059,739.41
TALBOT	COUNTY INCORPORATED	12.23	1,798,674.58	40.00	719,469.83



**RAILROAD EQUIPMENT CAR COMPANY**  
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Name	District	Tmiles	100% FMV	ER	Assessed Value
TALBOT	COUNTY UNINCORPORATED	47.21	6,943,207.42	40.00	2,777,282.97
TALBOT	GENEVA	1.00	147,070.69	40.00	58,828.28
TALBOT	JUNCTION CITY	5.15	757,414.07	40.00	302,965.63
TALBOT	SCHOOL	59.44	8,741,881.99	40.00	3,496,752.80
TALBOT	TALBOTTON	3.92	576,517.12	40.00	230,606.85
TALBOT	WOODLAND	2.16	317,672.70	40.00	127,069.08
TALIAFERRO	COUNTY INCORPORATED	1.88	276,492.90	40.00	110,597.16
TALIAFERRO	COUNTY UNINCORPORATED	21.48	3,159,078.49	40.00	1,263,631.40
TALIAFERRO	CRAWFORDVILLE	0.98	144,129.28	40.00	57,651.71
TALIAFERRO	SCHOOL	23.36	3,435,571.39	40.00	1,374,228.56
TALIAFERRO	SHARON	0.90	132,363.62	40.00	52,945.45
TATTNALL	COLLINS	0.10	14,707.07	40.00	5,882.83
TATTNALL	COUNTY INCORPORATED	0.10	14,707.07	40.00	5,882.83
TATTNALL	COUNTY UNINCORPORATED	13.51	1,986,925.06	40.00	794,770.02
TATTNALL	SCHOOL	13.61	2,001,632.13	40.00	800,652.85
TAYLOR	BUTLER	2.00	294,141.39	40.00	117,656.56
TAYLOR	COUNTY INCORPORATED	2.93	430,917.13	40.00	172,366.85
TAYLOR	COUNTY UNINCORPORATED	48.29	7,102,043.77	40.00	2,840,817.51
TAYLOR	REYNOLDS	0.93	136,775.74	40.00	54,710.30
TAYLOR	SCHOOL	51.22	7,532,960.90	40.00	3,013,184.36
TELFAIR	COUNTY INCORPORATED	12.91	1,898,682.65	40.00	759,473.06
TELFAIR	COUNTY UNINCORPORATED	25.33	3,725,300.65	40.00	1,490,120.26
TELFAIR	LUMBER CITY	2.97	436,799.96	40.00	174,719.98
TELFAIR	MCRAE - HELENA	6.86	1,008,904.95	40.00	403,561.98
TELFAIR	MILAN	1.16	170,602.00	40.00	68,240.80
TELFAIR	SCHOOL	38.24	5,623,983.30	40.00	2,249,593.32
TELFAIR	SCOTLAND	1.92	282,375.73	40.00	112,950.29
TERRELL	COUNTY INCORPORATED	6.30	926,545.37	40.00	370,618.15
TERRELL	COUNTY UNINCORPORATED	20.42	3,003,183.55	40.00	1,201,273.42
TERRELL	DAWSON	5.10	750,060.53	40.00	300,024.21
TERRELL	SASSER	1.20	176,484.83	40.00	70,593.93
TERRELL	SCHOOL	26.72	3,929,728.92	40.00	1,571,891.57
THOMAS	BOSTON	2.46	361,793.90	40.00	144,717.56
THOMAS	COOLIDGE	1.87	275,022.20	40.00	110,008.88
THOMAS	COUNTY FIRE DIST 1	5.27	775,062.55	40.00	310,025.02
THOMAS	COUNTY FIRE DIST 2	7.47	1,098,618.08	40.00	439,447.23
THOMAS	COUNTY INCORPORATED	29.66	4,362,116.76	40.00	1,744,846.70
THOMAS	COUNTY UNINCORPORATED	40.70	5,985,777.21	40.00	2,394,310.88
THOMAS	COUNTY WIDE EMS	70.36	10,347,893.96	40.00	4,139,157.58
THOMAS	IND SCHOOL THOMASVILLE	23.16	3,406,157.25	40.00	1,362,462.90
THOMAS	MEIGS	1.17	172,072.71	40.00	68,829.08
THOMAS	OCHLOCKNEE	1.00	147,070.69	40.00	58,828.28
THOMAS	SCHOOL	47.20	6,941,736.71	40.00	2,776,694.68
THOMAS	THOMASVILLE	23.16	3,406,157.25	40.00	1,362,462.90
TIFT	COUNTY FIRE DISTRICT	17.19	2,528,145.21	40.00	1,011,258.08

**RAILROAD EQUIPMENT CAR COMPANY**  
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Name	District	Tmiles	100% FMV	ER	Assessed Value
TIFT	COUNTY INCORPORATED	14.22	2,091,345.25	40.00	836,538.10
TIFT	COUNTY UNINCORPORATED	17.19	2,528,145.21	40.00	1,011,258.08
TIFT	SCHOOL	31.41	4,619,490.47	40.00	1,847,796.19
TIFT	TIFTON	14.22	2,091,345.25	40.00	836,538.10
TOOMBS	COUNTY INCORPORATED	6.52	958,900.92	40.00	383,560.37
TOOMBS	COUNTY UNINCORPORATED	23.30	3,426,747.15	40.00	1,370,698.86
TOOMBS	COUNTY WIDE DEVELOPMENT AUTH	29.82	4,385,648.07	40.00	1,754,259.23
TOOMBS	IND SCHOOL VIDALIA	4.12	605,931.26	40.00	242,372.50
TOOMBS	LYONS	2.40	352,969.66	40.00	141,187.86
TOOMBS	SCHOOL	25.70	3,779,716.81	40.00	1,511,886.72
TOOMBS	VIDALIA - TOOMBS	4.12	605,931.26	40.00	242,372.50
TOWNS	COUNTY FIRE - COUNTY WIDE	0.00	0.00	40.00	0.00
TOWNS	COUNTY INCORPORATED	0.00	0.00	40.00	0.00
TOWNS	SCHOOL	0.00	0.00	40.00	0.00
TREUTLEN	COUNTY INCORPORATED	1.29	189,721.19	40.00	75,888.48
TREUTLEN	COUNTY UNINCORPORATED	11.46	1,685,430.14	40.00	674,172.06
TREUTLEN	SCHOOL	12.75	1,875,151.34	40.00	750,060.54
TREUTLEN	SOPERTON	1.29	189,721.19	40.00	75,888.48
TROUP	COUNTY INCORPORATED	5.65	830,949.42	40.00	332,379.77
TROUP	COUNTY UNINCORPORATED	52.11	7,663,853.81	40.00	3,065,541.52
TROUP	COUNTY WIDE SANITATION BOND	57.76	8,494,803.23	40.00	3,397,921.29
TROUP	HOGANSVILLE	2.96	435,329.25	40.00	174,131.70
TROUP	LAGRANGE D/T DEV AUTH	12.79	1,881,034.16	40.00	752,413.66
TROUP	SCHOOL	57.76	8,494,803.23	40.00	3,397,921.29
TROUP	WEST POINT	2.69	395,620.16	40.00	158,248.06
TURNER	ASHBURN	4.14	608,872.67	40.00	243,549.07
TURNER	COUNTY INCORPORATED	9.69	1,425,115.02	40.00	570,046.01
TURNER	COUNTY UNINCORPORATED	21.99	3,234,084.54	40.00	1,293,633.82
TURNER	REBECCA	3.13	460,331.27	40.00	184,132.51
TURNER	SCHOOL	31.68	4,659,199.56	40.00	1,863,679.82
TURNER	SYCAMORE	2.42	355,911.08	40.00	142,364.43
TWIGGS	COUNTY INCORPORATED	0.20	29,414.14	40.00	11,765.66
TWIGGS	COUNTY UNINCORPORATED	49.72	7,312,354.86	40.00	2,924,941.94
TWIGGS	DANVILLE	0.10	14,707.07	40.00	5,882.83
TWIGGS	JEFFERSONVILLE	0.10	14,707.07	40.00	5,882.83
TWIGGS	SCHOOL	49.92	7,341,769.00	40.00	2,936,707.60
UNION	COUNTY INCORPORATED	0.00	0.00	37.85	0.00
UNION	SCHOOL	0.00	0.00	37.85	0.00
UPSON	COUNTY INCORPORATED	0.16	23,531.31	40.00	9,412.52
UPSON	COUNTY SSD	14.05	2,066,343.24	40.00	826,537.30
UPSON	COUNTY UNINCORPORATED	14.05	2,066,343.24	40.00	826,537.30
UPSON	COUNTY WIDE JOINT PROJECTS	14.21	2,089,874.55	40.00	835,949.82
UPSON	SCHOOL	14.21	2,089,874.55	40.00	835,949.82
UPSON	THOMASTON	0.16	23,531.31	40.00	9,412.52
WALKER	CHICKAMAUGA	2.30	338,262.59	36.94	124,954.20

**RAILROAD EQUIPMENT CAR COMPANY**  
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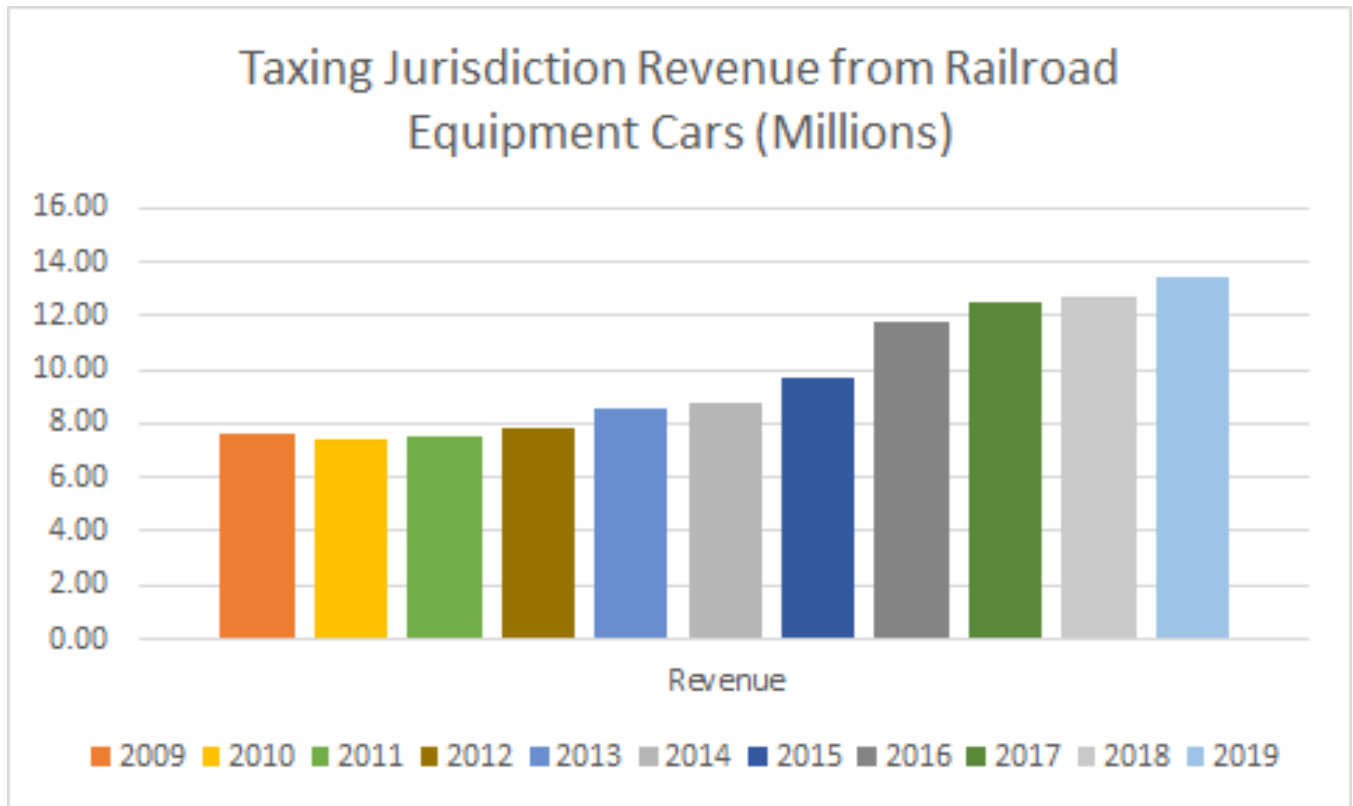
Name	District	Tmiles	100% FMV	ER	Assessed Value
WALKER	COUNTY INCORPORATED	5.60	823,595.88	36.94	304,236.32
WALKER	COUNTY UNINCORPORATED	28.80	4,235,635.96	36.94	1,564,643.92
WALKER	IND SCHOOL CHICKAMAUGA	2.30	338,262.59	36.94	124,954.20
WALKER	LAFAYETTE	2.30	338,262.59	36.94	124,954.20
WALKER	ROSSVILLE	1.00	147,070.69	36.94	54,327.91
WALKER	SCHOOL	32.10	4,720,969.25	36.94	1,743,926.04
WALTON	COUNTY FIRE DISTRICT	13.08	1,923,684.66	40.00	769,473.86
WALTON	COUNTY INCORPORATED	5.35	786,828.21	40.00	314,731.28
WALTON	COUNTY UNINCORPORATED	13.08	1,923,684.66	40.00	769,473.86
WALTON	IND SCHOOL SOCIAL CIRCLE	3.85	566,222.17	40.00	226,488.87
WALTON	MONROE	1.50	220,606.04	40.00	88,242.42
WALTON	SCHOOL	14.58	2,144,290.70	40.00	857,716.28
WALTON	SOCIAL CIRCLE	3.85	566,222.17	40.00	226,488.87
WARE	COUNTY INCORPORATED	174.56	25,672,660.17	40.00	10,269,064.07
WARE	COUNTY UNINCORPORATED	116.08	17,071,966.05	40.00	6,828,786.42
WARE	SCHOOL	290.64	42,744,626.22	40.00	17,097,850.49
WARE	WAYCROSS	174.56	25,672,660.17	40.00	10,269,064.07
WARREN	CAMAK	4.66	685,349.43	40.00	274,139.77
WARREN	COUNTY INCORPORATED	6.79	998,610.01	40.00	399,444.00
WARREN	COUNTY UNINCORPORATED	47.20	6,941,736.71	40.00	2,776,694.68
WARREN	NORWOOD	1.00	147,070.69	40.00	58,828.28
WARREN	SCHOOL	53.99	7,940,346.72	40.00	3,176,138.69
WARREN	WARRENTON	1.13	166,189.88	40.00	66,475.95
WASHINGTON	COUNTY INCORPORATED	32.29	4,748,912.68	40.00	1,899,565.07
WASHINGTON	COUNTY UNINCORPORATED	59.00	8,677,170.89	40.00	3,470,868.36
WASHINGTON	COUNTY WIDE DEVELOPMENT AUTH	91.29	13,426,083.57	40.00	5,370,433.43
WASHINGTON	COUNTY WIDE HOSPITAL BOND	91.29	13,426,083.57	40.00	5,370,433.43
WASHINGTON	DAVISBORO	1.67	245,608.06	40.00	98,243.22
WASHINGTON	HARRISON	1.10	161,777.76	40.00	64,711.10
WASHINGTON	OCONEE	2.47	363,264.61	40.00	145,305.84
WASHINGTON	SANDERSVILLE	20.22	2,973,769.41	40.00	1,189,507.76
WASHINGTON	SCHOOL	91.29	13,426,083.57	40.00	5,370,433.43
WASHINGTON	TENNILLE	6.83	1,004,492.83	40.00	401,797.13
WAYNE	COUNTY INCORPORATED	16.57	2,436,961.38	40.00	974,784.55
WAYNE	COUNTY UNINCORPORATED	77.84	11,447,982.75	40.00	4,579,193.10
WAYNE	JESUP	12.91	1,898,682.65	40.00	759,473.06
WAYNE	ODUM	1.66	244,137.35	40.00	97,654.94
WAYNE	SCHOOL	94.41	13,884,944.13	40.00	5,553,977.65
WAYNE	SCREVEN	2.00	294,141.39	40.00	117,656.56
WEBSTER	COUNTY INCORPORATED	0.00	0.00	40.00	0.00
WEBSTER	COUNTY UNINCORPORATED	4.65	683,878.72	40.00	273,551.49
WEBSTER	SCHOOL	4.65	683,878.72	40.00	273,551.49
WHEELER	ALAMO	1.56	229,430.28	37.60	86,265.79
WHEELER	COUNTY INCORPORATED	3.59	527,983.79	37.60	198,521.91
WHEELER	COUNTY UNINCORPORATED	13.50	1,985,454.36	37.60	746,530.84

**RAILROAD EQUIPMENT CAR COMPANY**  
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Name	District	Tmiles	100% FMV	ER	Assessed Value
WHEELER	GLENWOOD	2.03	298,553.51	37.60	112,256.12
WHEELER	SCHOOL	17.09	2,513,438.14	37.60	945,052.74
WHITE	COUNTY INCORPORATED	0.00	0.00	40.00	0.00
WHITE	SCHOOL	0.00	0.00	40.00	0.00
WHITFIELD	COUNTY FIRE DISTRICT	58.77	8,643,344.63	40.00	3,457,337.85
WHITFIELD	COUNTY INCORPORATED	13.64	2,006,044.25	40.00	802,417.70
WHITFIELD	COUNTY SOLID WASTE	58.77	8,643,344.63	40.00	3,457,337.85
WHITFIELD	COUNTY SSD	58.77	8,643,344.63	40.00	3,457,337.85
WHITFIELD	COUNTY UNINCORPORATED	57.31	8,428,621.42	40.00	3,371,448.57
WHITFIELD	DALTON 100%	12.18	1,791,321.04	100.00	1,791,321.04
WHITFIELD	IND SCHOOL DALTON 100%	12.18	1,791,321.04	40.00	716,528.42
WHITFIELD	SCHOOL	58.77	8,643,344.63	40.00	3,457,337.85
WHITFIELD	TUNNEL HILL	0.44	64,711.10	40.00	25,884.44
WHITFIELD	VARNELL	1.02	150,012.11	40.00	60,004.84
WILCOX	ABBEVILLE	2.75	404,444.41	37.26	150,695.99
WILCOX	COUNTY INCORPORATED	6.20	911,838.30	37.26	339,750.95
WILCOX	COUNTY UNINCORPORATED	20.49	3,013,478.50	37.26	1,122,822.09
WILCOX	PITTS	1.19	175,014.12	37.26	65,210.26
WILCOX	ROCHELLE	2.26	332,379.77	37.26	123,844.70
WILCOX	SCHOOL	26.69	3,925,316.80	37.26	1,462,573.04
WILKES	COUNTY INCORPORATED	1.63	239,725.23	40.00	95,890.09
WILKES	COUNTY UNINCORPORATED	6.50	955,959.50	40.00	382,383.80
WILKES	SCHOOL	8.13	1,195,684.73	40.00	478,273.89
WILKES	WASHINGTON	1.63	239,725.23	40.00	95,890.09
WILKINSON	ALLENTOWN	2.06	302,965.63	40.00	121,186.25
WILKINSON	COUNTY INCORPORATED	31.29	4,601,841.98	40.00	1,840,736.79
WILKINSON	COUNTY UNINCORPORATED	34.51	5,075,409.62	40.00	2,030,163.85
WILKINSON	GORDON	19.69	2,895,821.95	40.00	1,158,328.78
WILKINSON	IVEY	2.39	351,498.96	40.00	140,599.58
WILKINSON	MCINTYRE	4.38	644,169.64	40.00	257,667.86
WILKINSON	SCHOOL	65.80	9,677,251.60	40.00	3,870,900.64
WILKINSON	TOOMSBORO	2.77	407,385.82	40.00	162,954.33
WORTH	COUNTY INCORPORATED	2.73	401,502.99	40.00	160,601.20
WORTH	COUNTY UNINCORPORATED	18.56	2,729,632.06	40.00	1,091,852.82
WORTH	COUNTY WIDE INDUSTRIAL AUTH	21.29	3,131,135.05	40.00	1,252,454.02
WORTH	SCHOOL	21.29	3,131,135.05	40.00	1,252,454.02
WORTH	SYLVESTER	2.73	401,502.99	40.00	160,601.20
<b>Totals</b>		7,066.20	1,039,230,930.95		417,216,867.02

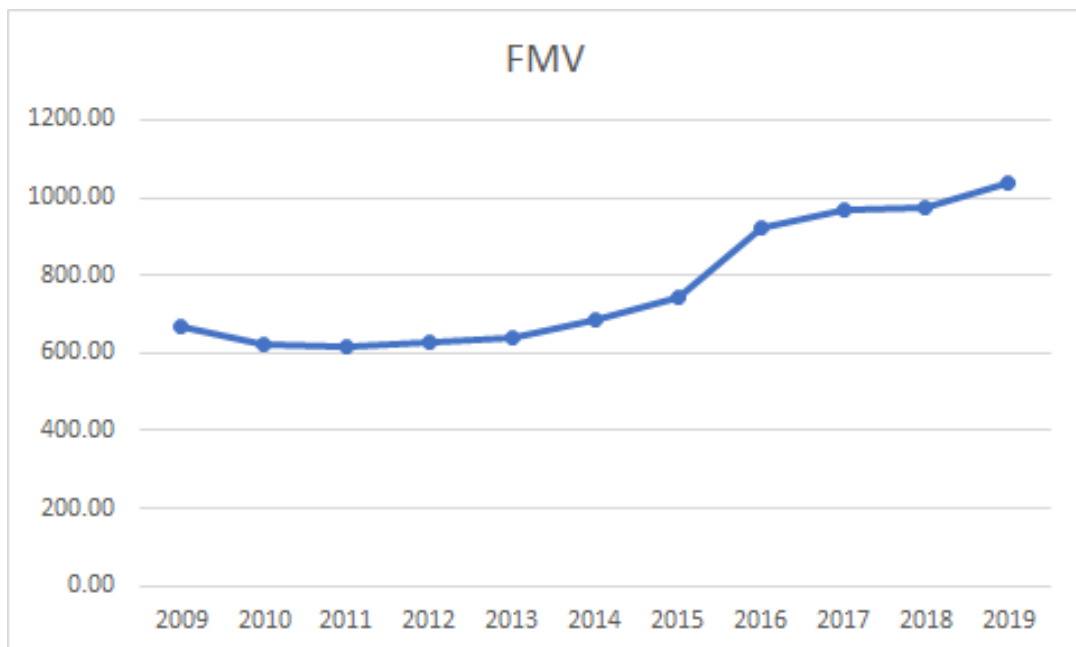
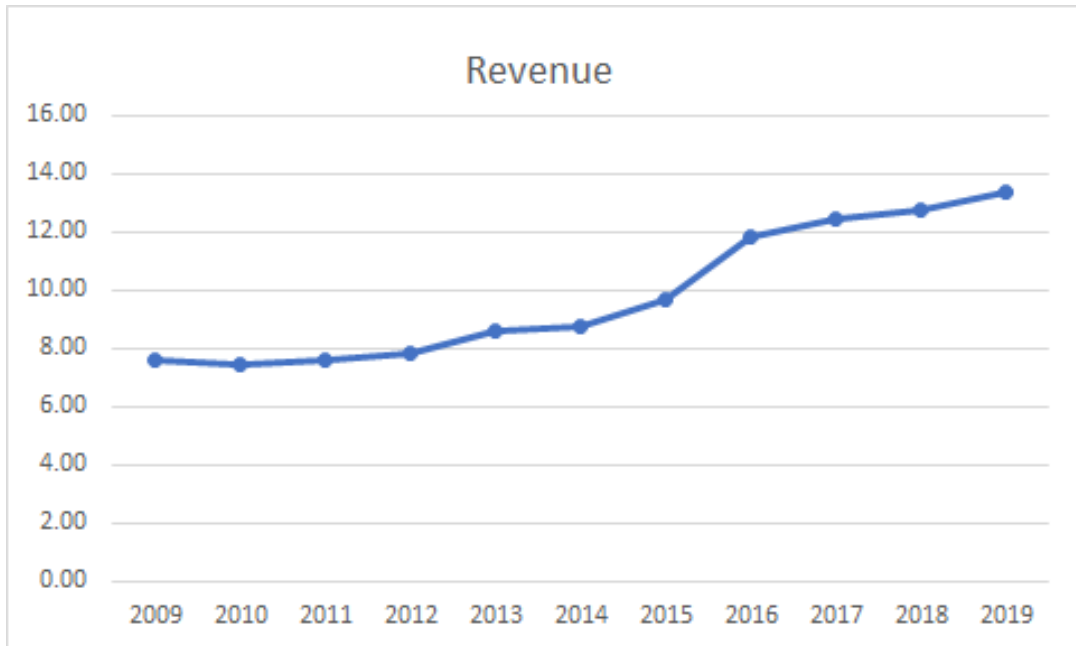
**Taxing Jurisdiction Revenue from  
Railroad Equipment Cars  
(Millions)**

<b>Tax Year</b>	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>Revenue</b>	7.59	7.43	7.56	7.82	8.56	8.74	9.67	11.81	12.45	12.75	13.39



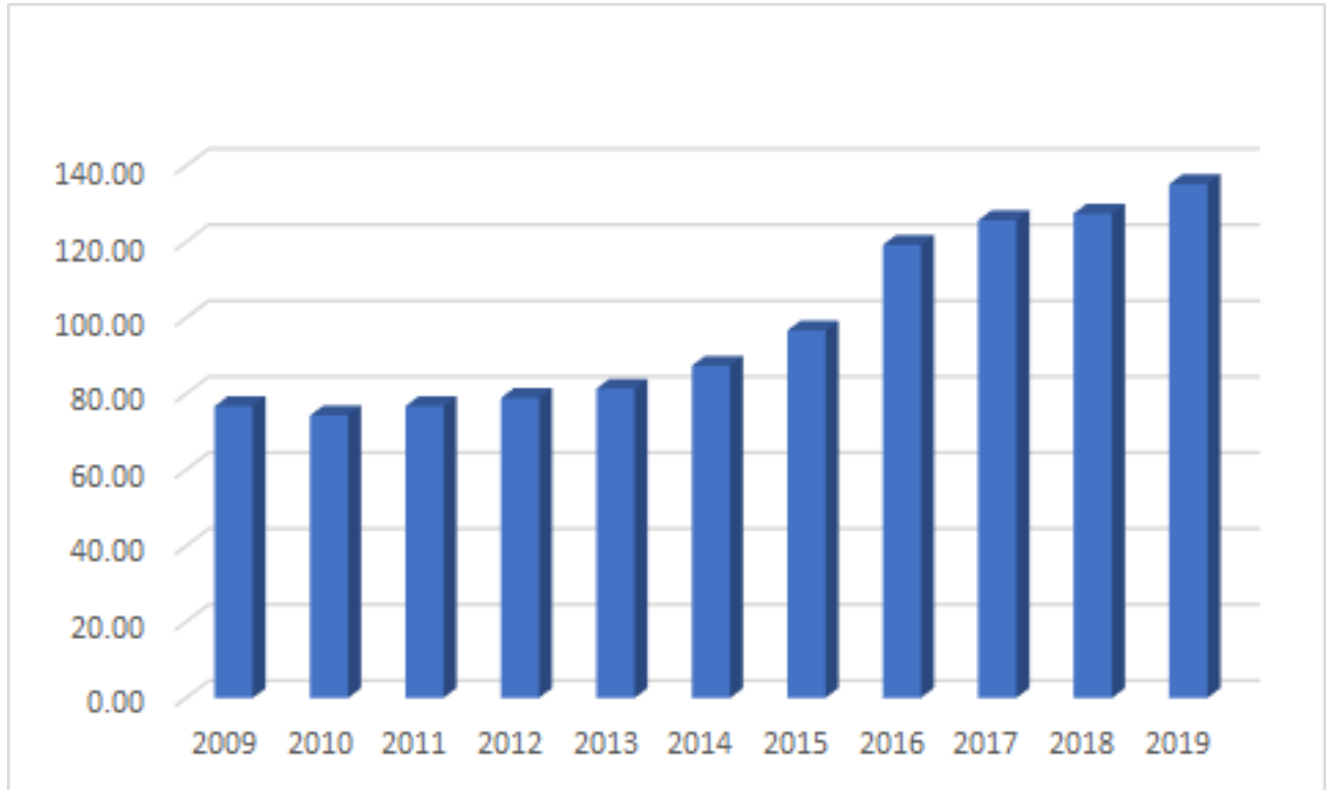
**Railroad Equipment Cars -  
Georgia Fair Market Value/County Actual Revenue  
(Millions)**

<b>Tax Year</b>	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>Revenue</b>	7.59	7.43	7.56	7.82	8.56	8.74	9.67	11.81	12.45	12.75	13.39
<b>Fair Market Value</b>	668.76	623.28	616.96	625.28	636.26	685.52	740.95	922.63	968.62	975.60	1039.23



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

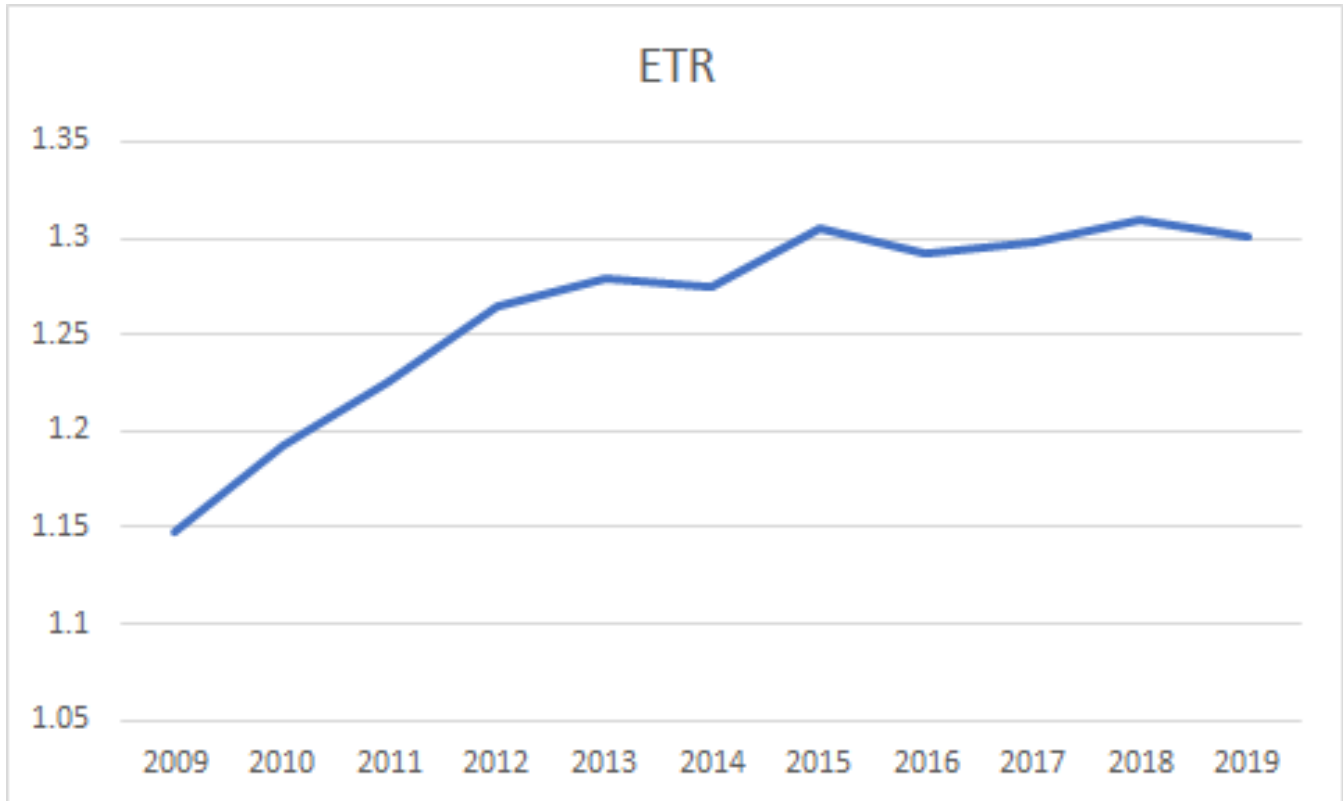
<b>Tax Year</b>	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>State 1% Fee</b>	76.78	74.33	76.85	78.95	81.38	87.4	96.7	119.25	125.72	127.5	135.28



## RAILROAD EQUIPMENT CARS

### Effective Tax Rate

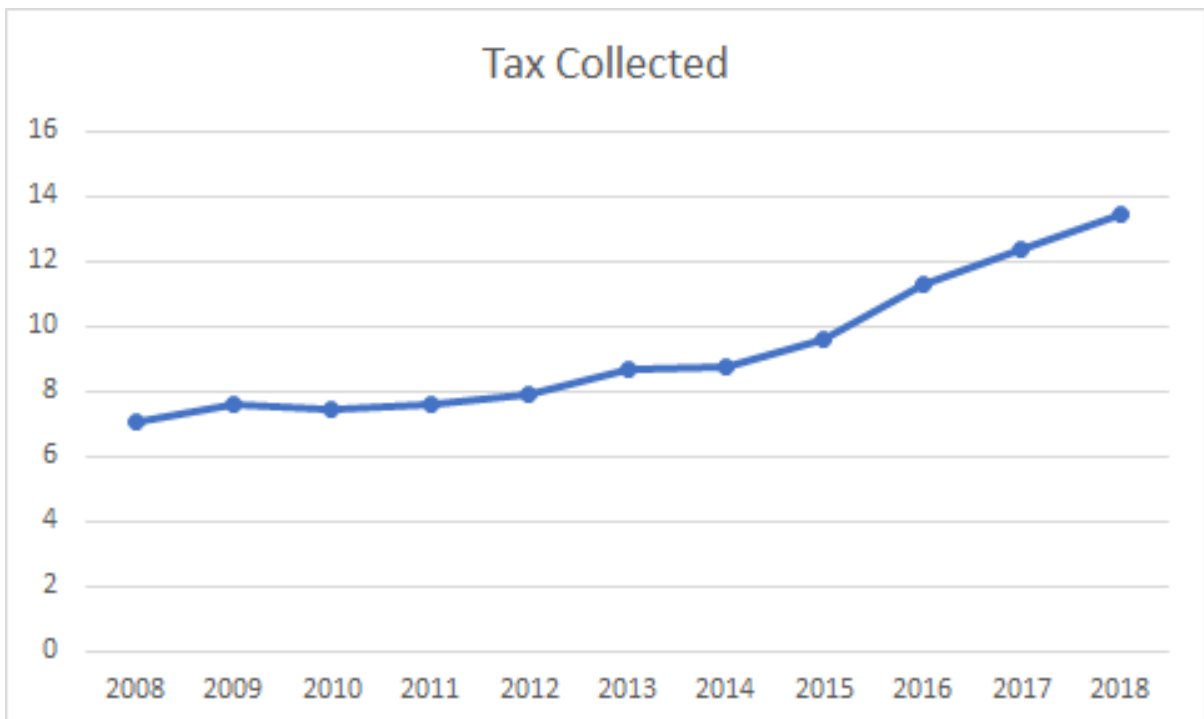
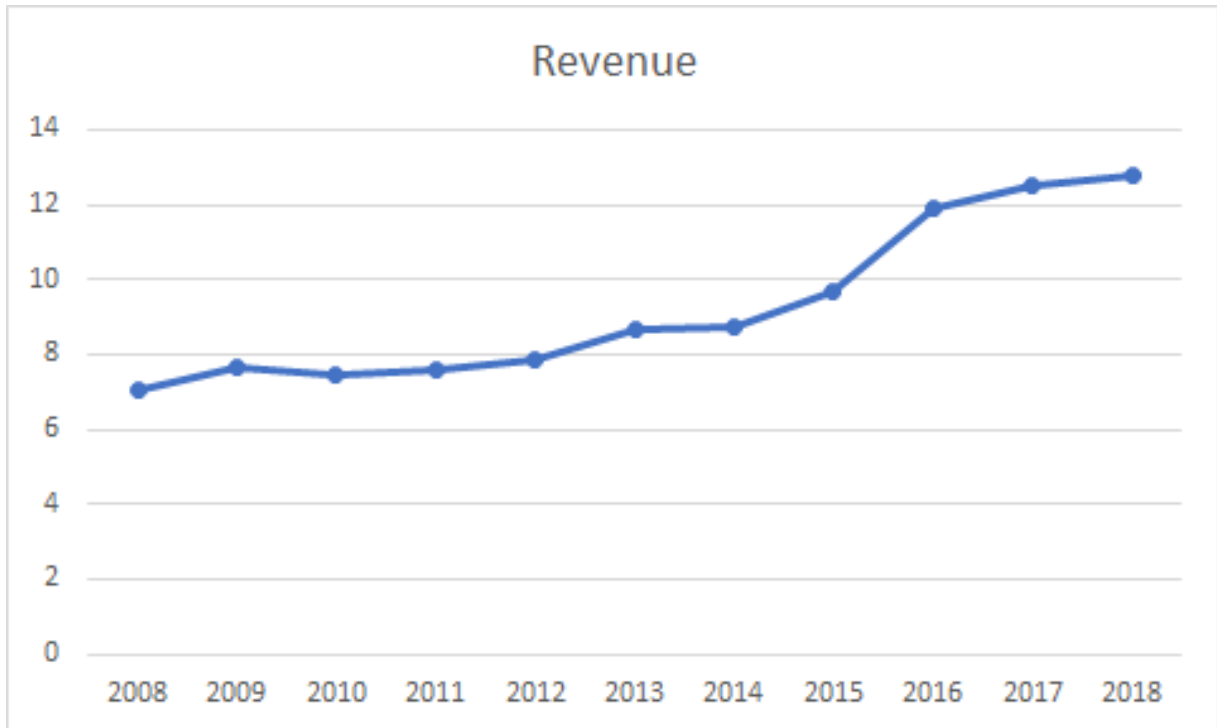
Tax Year	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Effective Tax Rate	1.148	1.193	1.225	1.264	1.279	1.275	1.305	1.292	1.298	1.310	1.302





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

<b>Tax Year</b>	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<b>Revenue</b>	7.08	7.68	7.43	7.62	7.89	8.65	8.74	9.67	11.92	12.5	12.75
<b>Tax Collected</b>	7.05	7.59	7.43	7.56	7.89	8.65	8.74	9.6	11.33	12.35	13.42



# EQUALIZATION RATIOS

### Railroad Equipment Car Company Assessment Ratios

Co #	County	Assessment Ratio	Co #	County	Assessment Ratio	Co #	County	Assessment Ratio
001	APPLING	40.00	057	FLOYD	40.00	112	PICKENS	40.00
002	ATKINSON	40.00	058	FORSYTH	40.00	113	PIERCE	40.00
003	BACON	40.00	059	FRANKLIN	40.00	114	PIKE	36.03
004	BAKER	40.00	060	FULTON	40.00	115	POLK	37.75
005	BALDWIN	40.00	061	GILMER	40.00	116	PULASKI	40.00
006	BANKS	40.00	062	GLASCOCK	40.00	117	PUTNAM	40.00
007	BARROW	40.00	063	GLYNN	40.00	118	QUITMAN	40.00
008	BARTOW	40.00	064	GORDON	40.00	119	RABUN	40.00
009	BEN HILL	40.00	065	GRADY	40.00	120	RANDOLPH	40.00
010	BERRIEN	40.00	066	GREENE	40.00	121	RICHMOND	40.00
011	BIBB	40.00	067	GWINNETT	40.00	122	ROCKDALE	37.33
012	BLECKLEY	40.00	068	HABERSHAM	40.00	123	SCHLEY	40.00
013	BRANTLEY	40.00	069	HALL	100.00	124	SCREVEN	40.00
014	BROOKS	40.00	069	HALL	40.00	125	SEMINOLE	40.00
015	BRYAN	40.00	070	HANCOCK	40.00	126	SPALDING	40.00
016	BULLOCH	40.00	071	HARALSON	40.00	127	STEPHENS	40.00
017	BURKE	40.00	071	HARALSON	100.00	128	STEWART	40.00
018	BUTTS	37.07	072	HARRIS	40.00	129	SUMTER	50.00
019	CALHOUN	40.00	073	HART	37.48	129	SUMTER	40.00
020	CAMDEN	40.00	074	HEARD	40.00	130	TALBOT	40.00
021	CANDLER	40.00	075	HENRY	40.00	131	TALIAFERRO	40.00
022	CARROLL	37.60	076	HOUSTON	40.00	132	TATNALL	40.00
023	CATOOSA	40.00	077	IRWIN	40.00	133	TAYLOR	40.00
024	CHARLTON	40.00	078	JACKSON	40.00	134	TELFAIR	40.00
025	CHATHAM	40.00	079	JASPER	40.00	135	TERRELL	40.00
026	CHATTAHOOCHEE	40.00	080	JEFF DAVIS	40.00	136	THOMAS	40.00
027	CHATTOOGA	100.00	081	JEFFERSON	40.00	137	TIFT	40.00
027	CHATTOOGA	40.00	082	JENKINS	40.00	138	TOOMBS	40.00
028	CHEROKEE	40.00	083	JOHNSON	40.00	139	TOWNS	40.00
029	CLARKE	40.00	084	JONES	40.00	140	TREUTLEN	40.00
030	CLAY	40.00	085	LAMAR	40.00	141	TROUP	40.00
031	CLAYTON	40.00	086	LANIER	40.00	142	TURNER	40.00
032	CLINCH	40.00	087	LAURENS	47.00	143	TWIGGS	40.00
033	COBB	40.00	087	LAURENS	40.00	144	UNION	37.85
034	COFFEE	40.00	088	LEE	37.85	145	UPSON	40.00
035	COLQUITT	40.00	089	LIBERTY	40.00	146	WALKER	36.94
036	COLUMBIA	40.00	090	LINCOLN	40.00	147	WALTON	40.00
037	COOK	40.00	091	LONG	40.00	148	WARE	40.00
038	COWETA	40.00	092	LOWNDES	40.00	149	WARREN	40.00
039	CRAWFORD	40.00	093	LUMPKIN	40.00	150	WASHINGTON	40.00
040	CRISP	40.00	094	MACON	40.00	151	WAYNE	40.00

Co #	County	Assessment Ratio
041	DADE	40.00
042	DAWSON	40.00
043	DECATUR	40.00
044	DEKALB	40.00
044	DEKALB	50.00
045	DODGE	40.00
046	DOOLY	40.00
047	DOUGHERTY	40.00
048	DOUGLAS	40.00
049	EARLY	40.00
050	ECHOLS	40.00
051	EFFINGHAM	40.00
052	ELBERT	40.00
053	EMANUEL	40.00
054	EVANS	40.00
055	FANNIN	40.00
056	FAYETTE	40.00

Co #	County	Assessment Ratio
095	MADISON	40.00
096	MARION	40.00
097	MCDUFFIE	40.00
098	MCINTOSH	40.00
099	MERIWETHER	40.00
100	MILLER	40.00
101	MITCHELL	40.00
102	MONROE	40.00
103	MONTGOMERY	40.00
104	MORGAN	40.00
105	MURRAY	75.00
105	MURRAY	40.00
106	MUSCOGEE	40.00
107	NEWTON	40.00
108	OCONEE	40.00
109	OGLETHORPE	40.00
110	PAULDING	40.00
111	PEACH	40.00

Co #	County	Assessment Ratio
152	WEBSTER	40.00
153	WHEELER	37.60
154	WHITE	40.00
155	WHITFIELD	40.00
155	WHITFIELD	100.00
156	WILCOX	37.26
157	WILKES	40.00
158	WILKINSON	40.00
159	WORTH	40.00