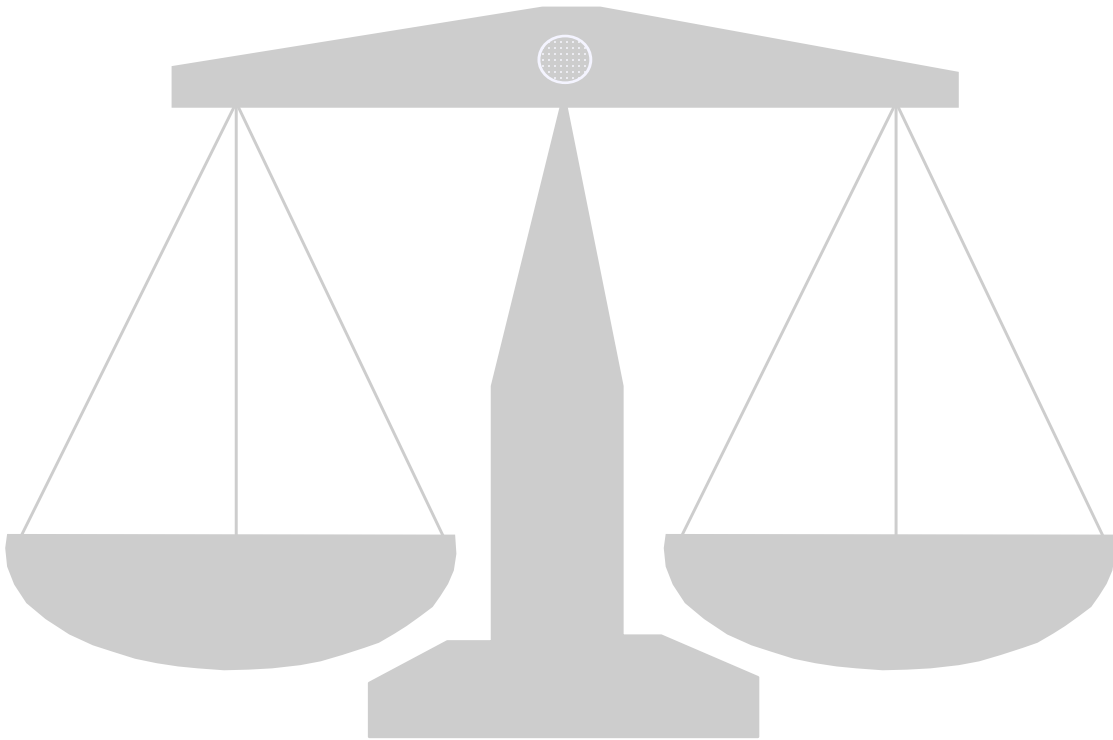


STATE BOARD OF EQUALIZATION



2025

**PUBLIC UTILITY AND AIRLINE
FLIGHT EQUIPMENT DIGEST**

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NOTICE TO THE PUBLIC
MEETING OF THE STATE BOARD OF EQUALIZATION ON
DECEMBER 22, 2025 AT 10:00 A.M.
THIS INFORMATION WILL BE POSTED AT THE OFFICES OF THE
STATE REVENUE COMMISSIONER
2595 CENTURY PARKWAY NE ATLANTA, GEORGIA. THE AGENDA FOR THE MEETING IS
SHOWN BELOW. THIS IS A VIRTUAL MEETING AND IS OPEN TO THE PUBLIC BY THE
TELECONFERENCE NUMBER LISTED BELOW.

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

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

Agenda - State Board of Equalization

- I. Call the meeting of the State Board of Equalization to order
- II. Introduction of parties
 - A. Greg S. Griffin, State Auditor, Department of Audits
 - B. Marty W. Smith, Executive Director, State Properties Commission
 - C. Frank M. O'Connell, State Revenue Commissioner, Department of Revenue
- III. Reading and Approval of Minutes of July 25, 2025 and November 21, 2025 State BOE Meetings
- IV. Presentation of the 2025 Public Utility and Airline Flight Equipment Digest
 - A. Review of duties of State Board of Equalization by Frances Mulderig, Attorney General's Office, Georgia Department of Law
 - B. Mr. Cody Martin, Central Assessment Manager to present the following:

Comparison of the 2025 Digest to the 2024 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 2025 Public Utility and Airline Flight Equipment Digest as presented
- V. Any Other Business
- VI. Adjournment

SUMMARY

Georgia Department of Revenue Local Government Services Division Public Utility Section		Public Utility and Airline Flight Equipment Valuation for 2025 Changes From Previous Year							Prepared November 2025
Type of Company	Electric	EMC	Flight Equipment	Gas Municipal	Gas Private	Pipeline	Railroads	Telephones	Total
PY Number of Companies	6	49	31	23	3	11	30	67	220
CY Number of Companies	6	49	29	23	3	11	29	64	214
PY Unit Value	136,999,659,385	27,798,752,387	0	45,140,800	2,277,593,444	18,012,993,218	39,145,169,693	33,395,201,252	257,674,510,179
CY Unit Value	120,286,670,171	29,322,763,282	0	46,250,205	2,394,776,881	19,201,574,558	42,225,495,157	44,571,289,404	258,048,819,658
% Change	-12.20%	5.48%	N/A	2.46%	5.15%	6.60%	7.87%	33.47%	0.14%
PY Georgia FMV Operating	31,581,133,133	23,994,810,742	3,364,812,791	45,140,631	2,154,366,084	3,058,910,688	3,734,253,263	2,846,854,574	70,780,281,906
CY Georgia FMV Operating	34,309,543,433	25,329,898,444	3,177,795,872	46,250,205	2,409,609,105	3,192,069,045	4,240,516,196	2,503,380,757	75,209,063,057
% Change	8.64%	5.56%	-5.56%	2.46%	11.85%	4.35%	13.56%	-12.07%	6.25%
PY Georgia FMV Non-OP	1,788,331,607	33,330,122	0	46,359	802,900	6,652,898	39,508,398	3,483,675	1,872,155,959
CY Georgia FMV Non-OP	1,854,869,078	45,284,361	0	46,359	802,900	6,675,073	39,360,613	3,775,384	1,950,813,768
% Change	3.72%	35.87%	N/A	0%	0%	0.33%	-0.37%	8.37%	4.20%
PY Georgia FMV Total	33,369,464,740	24,028,140,864	3,364,812,791	45,186,990	2,155,168,984	3,065,563,586	3,773,761,661	2,850,338,249	72,652,437,865
CY Georgia FMV Total	36,164,412,511	25,375,182,805	3,177,795,872	46,296,564	2,410,412,005	3,198,744,118	4,279,876,809	2,507,156,141	77,159,876,825
% Change	8.38%	5.61%	-5.56%	2.46%	11.84%	4.34%	13.41%	-12.04%	6.20%
CY Georgia Return	36,164,412,511	25,344,914,716	2,951,267,309	46,296,564	2,260,858,843	3,117,988,957	3,340,602,743	2,178,822,789	75,405,164,432
CY Georgia FMV Total	36,164,412,511	25,375,182,805	3,177,795,872	46,296,564	2,410,412,005	3,198,744,118	4,279,876,809	2,507,156,141	77,159,876,825
% Difference	0%	0.12%	7.68%	0%	6.61%	2.59%	28.12%	15.07%	2.32%

The values of the operating properties of electric, private gas, pipeline, railroad, and telephone companies are estimated by the unit-rule method if adequate data is obtained. Under the unit-rule method, the value of the operating business is estimated utilizing the income approach and a cost approach to value. In the valuation the income approach is initially given 80% weight and the cost is given 20%. The income approach is a capitalized earnings method in which an estimate of free cash flow for the tax year is divided by an estimated after-tax weighted average cost of capital ("WACC") minus an estimated future growth rate in free cash flows. Should there be instances where the income approach either cannot be applied or produces unreasonable results, alternate approaches will be used. (For example, a company may not have or might not furnish sufficient historical cost or income data needed to properly apply both the cost and income approaches described herein.) In those circumstances the Department will use the most reliable information reasonably available and its best appraisal judgment in estimating the utility's unit value, including but not limited to the use of the market multiples or any other accepted valuation method.

The values of the operating properties of electric membership corporations and municipally owned gas systems, the flight equipment of airlines, and all non-operating properties are estimated utilizing standard real and personal property appraisal methods.

Georgia Department of Revenue											Prepared November 2025	
Local Government Services Division												
Public Utility Section												
Electric and Power Valuations 2025												
-												
Electric and Power	Unit Value	Gross Return	Deductions	Net Return	Indicated FMV	Deductions	Net Indicated FMV	DOR FMV	Indicated Factor	DOR Factor	Non-Op Return	Non-Op DOR FMV
ALABAMA POWER COMPANY	148,794	148,794	0	148,794	148,794	0	148,794	148,794	1.00000000	1.00000000	0	0
DOMINION ENERGY SOUTH CAROLINA	7,580,712,534	29,710,336	0	29,710,336	29,710,336	0	29,710,336	29,710,336	1.00000000	1.00000000	0	0
DUKE ENERGY CORPORATION	265,803	265,803	0	265,803	265,803	0	265,803	265,803	1.00000000	1.00000000	0	0
ELECTRIC POWER BOARD OF CHATTANOOGA	820,276,373	25,640,474	0	25,640,474	25,640,474	0	25,640,474	25,640,474	1.00000000	1.00000000	0	0
FLORIDA POWER AND LIGHT COMPANY	72,300,000,000	227,580,617	166,055,345	61,525,272	227,580,617	166,055,345	61,525,272	61,525,272	1.00000000	1.00000000	0	0
GEORGIA POWER COMPANY	39,585,266,667	39,169,587,780	4,977,335,026	34,192,252,754	39,169,587,780	4,977,335,026	34,192,252,754	34,192,252,754	1.00000000	1.00000000	1,854,869,078	1,854,869,078
Total	120,286,670,171	39,452,933,804	5,143,390,371	34,309,543,433	39,452,933,804	5,143,390,371	34,309,543,433	34,309,543,433			1,854,869,078	1,854,869,078

Georgia Department of Revenue Local Government Services Division Public Utility Section											Prepared November 2025	
Electric Membership Corporation Valuations 2025												
Electric Membership Corporation	Unit Value	Gross Return	Deductions	Net Return	Indicated FMV	Deductions	Net Indicated FMV	DOR FMV	Indicated Factor	DOR Factor	Non-Op Return	Non-Op DOR FMV
3 NOTCH ELEC MEMBERSHIP COP	50,862,238	50,862,238	729,755	50,132,483	50,862,238	729,755	50,132,483	50,132,483	1.00000000	1.00000000	0	0
ALTAMAHA EMC	124,624,722	124,624,722	2,456,780	122,167,942	124,624,722	2,456,780	122,167,942	122,167,942	1.00000000	1.00000000	0	0
AMICALOLA ELEC MBRSHIP CORP	154,346,688	154,346,688	940,728	153,405,960	154,346,688	940,728	153,405,960	153,405,960	0.09466734	1.00000000	0	0
BLUE RIDGE MTN ELECT EMC CORP	237,496,989	163,860,424	369,545	163,490,879	163,860,424	369,545	163,490,879	163,490,879	1.00000000	1.00000000	852,930	852,930
CANOOCHEE E M C	108,807,986	108,807,986	5,526,721	103,281,265	108,807,986	5,526,721	103,281,265	103,281,265	1.00000000	1.00000000	61,277	61,277
CARROLL ELECTRIC MEMBERSHIP CORPORATION	222,529,475	222,529,475	4,566,670	217,962,805	222,529,475	4,566,670	217,962,805	217,962,805	1.00000000	1.00000000	0	0
CENTRAL GEORGIA E M C	319,835,357	319,835,357	3,294,342	316,541,015	319,835,357	3,294,342	316,541,015	316,541,015	1.00000000	1.00000000	1,710	1,710
COASTAL ELEC MEMBERSHIP CORP	115,893,399	115,893,399	1,479,199	114,414,200	118,073,199	1,479,199	116,594,000	116,594,000	0.00000000	1.01905183	0	0
COBB ELECTRIC MEMBERSHIP CORPORATION	514,178,945	514,178,945	6,293,031	507,885,914	514,178,945	6,293,031	507,885,914	507,885,914	0.03221745	1.00000000	1,100,698	1,100,698
COLQUITT EMC	210,802,047	210,802,047	7,618,450	203,183,597	210,802,047	7,618,450	203,183,597	203,183,597	1.00000000	1.00000000	0	0
COWETA FAYETTE ELEC CORP	257,688,836	257,688,836	3,679,475	254,009,361	257,688,836	3,679,475	254,009,361	254,009,361	1.00000000	1.00000000	0	0
DALTON UTILITIES	441,647,113	441,647,113	0	441,647,113	441,647,113	0	441,647,113	441,647,113	1.00000000	1.00000000	0	0
DIVERSE POWER INCORPORATED	207,259,209	207,259,209	7,547,065	199,712,144	207,259,209	7,547,065	199,712,144	199,712,144	0.04350582	1.00000000	484,205	484,205
EXCELSIOR ELEC MEMSCORP	64,388,191	64,388,191	1,749,657	62,638,534	64,388,191	1,749,657	62,638,534	62,638,534	-0.00211787	1.00000000	345,000	345,000
FLINT ELEC MEMBERSHIP CORP	320,966,980	320,966,980	5,062,468	315,904,512	320,966,980	5,062,468	315,904,512	315,904,512	1.00000000	1.00000000	2,190,251	2,190,251
GEORGIA TRANSMISSION CORP	2,802,013,625	2,789,111,368	9,321,047	2,779,790,321	2,789,111,368	9,321,047	2,779,790,321	2,779,790,321	1.00000000	1.00000000	21,464,958	21,464,958
GRADY EMC	102,214,258	102,214,258	1,851,291	100,362,967	102,214,258	1,851,291	100,362,967	100,362,967	1.00000000	1.00000000	0	0
GREYSTONE POWER CORPORATION	466,724,484	466,724,484	6,617,264	460,107,220	466,724,484	6,617,264	460,107,220	460,107,220	1.00000000	1.00000000	0	0
HABERSHAM ELECTRIC MEMBERSHIP	167,839,298	167,839,298	2,654,623	165,184,675	167,839,298	2,654,623	165,184,675	165,184,675	1.00000000	1.00000000	0	0
HART CO ELECT MEM CORP	102,635,239	102,635,239	4,033,164	98,602,075	102,635,239	4,033,164	98,602,075	98,602,075	1.00000000	1.00000000	0	0
HAYWOOD E M C	210,037,740	2,296,036	0	2,296,036	2,296,036	0	2,296,036	2,296,036	0.00000000	1.00000000	0	0

IRWIN ELECTRIC MEMBERSHIP CORPORATION	102,353,710	102,353,709	2,767,096	99,586,613	102,353,709	2,767,096	99,586,613	99,586,613	1.00000000	1.00000000	0	0
JACKSON ELECTRIC MEMBERSHIP CORPORATION	831,657,737	831,657,737	8,881,512	822,776,225	831,657,737	8,881,512	822,776,225	822,776,225	1.00000000	1.00000000	156,220	156,220
JEA	0	0	0	0	0	0	0	0	1.00000000	1.00000000	3	3
JEFFERSON ENERGY COOPERATIVE	121,556,620	121,556,620	2,378,064	119,178,556	121,556,620	2,378,064	119,178,556	119,178,556	1.00000000	1.00000000	0	0
LITTLE OCMULGEE EMC	44,085,097	44,085,094	846,412	43,238,682	44,085,094	846,412	43,238,682	43,238,682	1.00000000	1.00000000	234,202	234,202
MIDDLE GA EMC	82,659,275	82,659,275	2,070,007	80,589,268	82,659,275	2,070,007	80,589,268	80,589,268	1.00000000	1.00000000	0	0
MITCHELL ELEC MEM CORP	147,758,212	147,758,212	5,874,624	141,883,588	147,758,212	5,874,624	141,883,588	141,883,588	1.00000000	1.00000000	0	0
MUNICIPAL ELECTRIC AUTH OF GA	6,759,723,852	6,759,723,850	513,987,991	6,245,735,859	6,759,723,850	513,987,991	6,245,735,859	6,245,735,859	1.00000000	1.00000000	3,169,031	3,169,031
NORTH GEORGIA EMC	302,961,026	302,961,026	6,289,671	296,671,355	302,961,026	6,289,671	296,671,355	296,671,355	0.02713914	1.00000000	582,718	582,718
OCMULGEE ELECT MEMBERSHIP CORP	49,801,072	49,801,072	1,655,489	48,145,583	51,829,488	1,655,489	50,173,999	50,173,999	1.04481898	1.04213091	0	0
OCONEE ELECTRIC MEMBERSHIP CORP	44,478,775	44,478,775	272,411	44,206,364	52,927,412	272,411	52,655,001	52,655,001	0.00000000	1.19111809	395,000	395,000
OGLETHORPE POWER	9,649,147,290	9,649,147,290	1,177,576,586	8,471,570,704	9,649,147,290	1,177,576,586	8,471,570,704	8,471,570,704	1.00000000	1.00000000	11,239,109	11,239,109
OKEFENOKE RURAL EMC	145,475,004	105,754,788	3,084,699	102,670,089	105,754,788	3,084,699	102,670,089	102,670,089	1.00000000	1.00000000	20,000	20,000
PLANTERS ELEC MEM CORP	51,436,311	51,435,881	2,307,526	49,128,355	51,435,881	2,307,526	49,128,355	49,128,355	1.00000000	1.00000000	0	0
POWERSOUTH ENERGY COOPERATIVE INC	1,820,366,084	44,465	0	44,465	44,465	0	44,465	44,465	1.00000000	1.00000000	0	0
RAYLE ELECTRIC MEMBERSHIP CORP	63,835,892	63,835,892	3,080,820	60,755,072	63,835,892	3,080,820	60,755,072	60,755,072	1.00000000	1.00000000	0	0
SATILLA RURAL ELEC MEMB CORP	274,104,104	258,824,067	427,350	258,396,717	258,824,067	427,350	258,396,717	258,396,717	-0.00165385	1.00000000	0	0
SAWNEE ELECTRIC MEM CORP	498,936,542	498,936,542	7,826,594	491,109,948	508,192,594	7,826,594	500,366,000	500,366,000	0.00000000	1.01884721	0	0
SLASH PINE ELEC MEM CORP	57,022,277	52,968,450	1,200,437	51,768,013	54,827,436	1,200,437	53,626,999	53,626,999	0.00000000	1.03590995	0	0
SMARR EMC	93,804,867	93,804,867	594,796	93,210,071	93,804,867	594,796	93,210,071	93,210,071	0.00830952	1.00000000	0	0
SNAPPING SHOAL ELECTRIC MEMBERSHIP CORP	182,886,203	182,886,202	4,490,132	178,396,070	182,886,202	4,490,132	178,396,070	178,396,070	0.41545280	1.00000000	2,302,221	2,302,221
SOUTHERN RIVERS ENERGY	128,135,670	128,135,670	3,163,439	124,972,231	133,260,439	3,163,439	130,097,000	130,097,000	0.00000000	1.04100726	0	0
SUMTER E M C	83,726,217	83,726,217	50,646	83,675,571	85,097,646	50,646	85,047,000	85,047,000	0.00000000	1.01638984	661,828	661,828
TRI COUNTY E M C	120,856,967	120,856,967	2,583,297	118,273,670	120,856,967	2,583,297	118,273,670	118,273,670	1.00000000	1.00000000	0	0

TRI STATE ELEC MEMBER CORP	60,150,426	48,276,407	2,453,160	45,823,247	48,276,407	2,453,160	45,823,247	45,823,247	1.00000000	1.00000000	0	0
UPSON COUNTY ELEC MEM CORP	15,130,604	15,130,604	1,005,910	14,124,694	15,130,604	1,005,910	14,124,694	14,124,694	1.00000000	1.00000000	23,000	23,000
WALTON ELECTRIC MEMBERSHIP CORP	293,760,287	293,760,287	5,140,792	288,619,495	293,760,287	5,140,792	288,619,495	288,619,495	1.00000000	1.00000000	0	0
WASHINGTON ELECTRIC MEMBERSHIP	94,160,342	94,160,342	1,801,510	92,358,832	94,160,342	1,801,510	92,358,832	92,358,832	1.00000000	1.00000000	0	0
Total	29,322,763,282	27,137,232,601	1,837,602,246	25,299,630,355	27,167,500,690	1,837,602,246	25,329,898,444	25,329,898,444			45,284,361	45,284,361

Georgia Department of Revenue											Prepared November 2025	
Local Government Services Division												
Public Utility Section												
Gas Valuations 2025												
-												
Gas	Unit Value	Gross Return	Deductions	Net Return	Indicated FMV	Deductions	Net Indicated FMV	DOR FMV	Indicated Factor	DOR Factor	Non-Op Return	Non-Op DOR FMV
ATLANTA GAS LIGHT COMPANY	2,311,000,000	2,272,940,775	80,820,368	2,192,120,407	2,391,250,164	80,820,368	2,310,429,796	2,310,429,796	1.05397029	1.05397029	802,900	802,900
LIBERTY UTILITIES	82,000,000	82,000,000	15,841,345	66,158,655	113,243,773	15,841,345	97,402,428	97,402,428	1.47225526	1.47225526	0	0
MUNICIPAL GAS AUTHORITY/GA	1,776,881	1,776,881	0	1,776,881	1,776,881	0	1,776,881	1,776,881	1.00000000	1.00000000	0	0
Total	2,394,776,881	2,356,717,656	96,661,713	2,260,055,943	2,506,270,818	96,661,713	2,409,609,105	2,409,609,105			802,900	802,900

Georgia Department of Revenue Local Government Services Division Public Utility Section											Prepared November 2025	
Municipal Gas Valuations 2025												
Municipal Gas	Unit Value	Gross Return	Deductions	Net Return	Indicated FMV	Deductions	Net Indicated FMV	DOR FMV	Indicated Factor	DOR Factor	Non-Op Return	Non-Op DOR FMV
ADAIRSVILLE CITY OF GEORGIA	549,249	549,249	0	549,249	549,249	0	549,249	549,249	1.00000000	1.00000000	0	0
BUFORD CITY GAS COMPANY	4,189,789	4,189,789	0	4,189,789	4,189,789	0	4,189,789	4,189,789	1.00000000	1.00000000	0	0
CARTERSVILLE CITY OF	582,917	582,917	0	582,917	582,917	0	582,917	582,917	1.00000000	1.00000000	0	0
CITY OF COMMERCE	428,395	428,395	0	428,395	428,395	0	428,395	428,395	1.00000000	1.00000000	0	0
CITY OF COVINGTON GA	615,169	615,169	0	615,169	615,169	0	615,169	615,169	1.00000000	1.00000000	0	0
CITY OF EATONTON	867,658	867,658	0	867,658	867,658	0	867,658	867,658	1.00000000	1.00000000	900	900
CITY OF LOUISVILLE	62,400	62,400	0	62,400	62,400	0	62,400	62,400	1.00000000	1.00000000	0	0
CITY OF THOMSON GAS DEPT	253,240	253,240	0	253,240	253,240	0	253,240	253,240	1.00000000	1.00000000	0	0
CITY OF TOCCOA	4,949,011	4,949,011	0	4,949,011	4,949,011	0	4,949,011	4,949,011	1.00000000	1.00000000	7,055	7,055
CITY OF WINDER	1,675,927	1,675,927	0	1,675,927	1,675,927	0	1,675,927	1,675,927	1.00000000	1.00000000	0	0
CLAXTON CITY GAS COMPANY	301,832	301,832	0	301,832	301,832	0	301,832	301,832	1.00000000	1.00000000	0	0
COCHRAN CITY GAS COMPANY	18,986	18,986	0	18,986	18,986	0	18,986	18,986	1.00000000	1.00000000	0	0
DALTON UTILITIES GAS CO	571,316	571,316	0	571,316	571,316	0	571,316	571,316	1.00000000	1.00000000	0	0
DUBLIN CITY GAS COMPANY	809,780	809,780	0	809,780	809,780	0	809,780	809,780	1.00000000	1.00000000	0	0
FORT VALLEY UTILITIES COMM	223,395	223,395	0	223,395	223,395	0	223,395	223,395	1.00000000	1.00000000	0	0
LAWRENCEVILLE CITY GAS	12,325,044	12,325,044	0	12,325,044	12,325,044	0	12,325,044	12,325,044	1.00000000	1.00000000	0	0
MID-STATE ENERGY COMMISSION	8,955,867	8,955,867	0	8,955,867	8,955,867	0	8,955,867	8,955,867	1.00000000	1.00000000	0	0
MONTICELLO CITY GAS CO	333,758	333,758	0	333,758	333,758	0	333,758	333,758	1.00000000	1.00000000	0	0
SPARTA GA CITY OF	25,590	25,590	0	25,590	25,590	0	25,590	25,590	1.00000000	1.00000000	0	0
STATESBORO CITY OF	67,377	67,377	0	67,377	67,377	0	67,377	67,377	1.00000000	1.00000000	0	0
SUMMERVILLE CITY GAS CO	233,752	233,752	0	233,752	233,752	0	233,752	233,752	1.00000000	1.00000000	38,404	38,404

TRI-COUNTY NATURAL GAS AUTHORITY	6,893,807	6,893,807	0	6,893,807	6,893,807	0	6,893,807	6,893,807	1.00000000	1.00000000	0	0
WARNER ROBINS CITY OF	1,315,946	1,315,946	0	1,315,946	1,315,946	0	1,315,946	1,315,946	1.00000000	1.00000000	0	0
Total	46,250,205	46,250,205	0	46,250,205	46,250,205	0	46,250,205	46,250,205			46,359	46,359

Georgia Department of Revenue											Prepared November 2025	
Local Government Services Division												
Public Utility Section												
Pipeline Valuations 2025												
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Pipeline	Unit Value	Gross Return	Deductions	Net Return	Indicated FMV	Deductions	Net Indicated FMV	DOR FMV	Indicated Factor	DOR Factor	Non-Op Return	Non-Op DOR FMV
CAROLINA GAS TRANSMISSION, LLC	641,332,807	19,354,422	0	19,354,422	19,354,422	0	19,354,422	19,354,422	1.00000000	1.00000000	533,686	533,686
COLONIAL PIPELINE CO	2,498,000,000	456,840,963	1,249,651	455,591,312	456,840,963	1,249,651	455,591,312	455,591,312	1.00000000	1.00000000	5,618,164	5,618,164
DIXIE PIPELINE CO	64,000,000	11,429,389	90,095	11,339,294	12,846,160	90,095	12,756,065	12,756,065	1.12494332	1.12494332	0	0
DOGWOOD ENTERPRISE HOLDINGS INC	199,463,217	199,463,217	0	199,463,217	199,463,217	0	199,463,217	199,463,217	1.00000000	1.00000000	0	0
EAST TENNESSEE NATURAL GAS COMPANY	499,255,120	11,265,685	0	11,265,685	15,217,556	0	15,217,556	15,217,556	1.35078843	1.35078843	0	0
ELBA EXPRESS COMPANY LLC	644,509,000	623,704,250	336,728	623,367,522	623,704,250	336,728	623,367,522	623,367,522	1.00000000	1.00000000	0	0
MAGNOLIA ENTERPRISES HOLDINGS INC	44,721,969	44,721,969	0	44,721,969	44,721,969	0	44,721,969	44,721,969	1.00000000	1.00000000	0	0
PRODUCTS (SE) PIPE LINE CORPORATION	487,392,445	93,360,019	1,631,572	91,728,447	105,725,818	1,631,572	104,094,246	104,094,246	1.13480878	1.13480878	523,223	523,223
SABAL TRAIL TRANSMISSION LLC	1,908,900,000	465,408,000	0	465,408,000	528,428,720	0	528,428,720	528,428,720	1.13540962	1.13540962	0	0
SOUTHERN NATURAL GAS COMPANY AND AFFILIATES	2,014,000,000	574,119,173	633,173	573,486,000	574,119,173	633,173	573,486,000	573,486,000	1.00000000	1.00000000	0	0
TRANSCONTINENTAL GAS PIPE LINE CORPORATION	10,200,000,000	638,102,440	22,514,424	615,588,016	638,102,440	22,514,424	615,588,016	615,588,016	1.00000000	1.00000000	0	0
Total	19,201,574,558	3,137,769,527	26,455,643	3,111,313,884	3,218,524,688	26,455,643	3,192,069,045	3,192,069,045			6,675,073	6,675,073

Georgia Department of Revenue Local Government Services Division Public Utility Section											Prepared November 2025	
Railroad Valuations 2025												
Railroad	Unit Value	Gross Return	Deductions	Net Return	Indicated FMV	Deductions	Net Indicated FMV	DOR FMV	Indicated Factor	DOR Factor	Non-Op Return	Non-Op DOR FMV
AUGUSTA AND SUMMERVILLE RAILROAD	16,430	16,430	0	16,430	86,260	0	86,260	86,260	5.25015216	5.25015216	5,200	5,200
CATERPARROT RAILNET LLC	3,204,623	3,204,623	86,313	3,118,310	8,697,622	86,313	8,611,309	8,611,309	2.76153077	2.76153077	157,894	157,894
CHATTAHOOCHEE INDUSTRIAL RAILROAD	7,084,378	7,084,378	27,700	7,056,678	11,857,539	27,700	11,829,839	11,829,839	1.67640340	1.67640340	0	0
CHATTOOGA & CHICKAMAUGA RAILWAY	1,174,031	1,071,316	43,481	1,027,835	5,707,346	43,481	5,663,865	5,663,865	5.51048077	5.51048077	92,350	92,350
COLUMBUS & CHATTAHOOCHEE RR INC	5,843,925	180,881	39,233	141,648	480,391	39,233	441,158	441,158	3.11446685	3.11446685	0	0
CSX TRANSPORTATION INC	20,503,063,716	1,594,789,805	151,948,864	1,442,840,941	1,986,755,616	151,948,864	1,834,806,752	1,834,806,752	1.27166252	1.27166252	11,954,821	11,954,821
FIRST COAST RAILROAD INC	6,249,712	1,069,014	167,313	901,701	2,689,365	167,313	2,522,052	2,522,052	2.79699368	2.79699368	20,075	20,075
FULTON COUNTY TERMINAL RAILWAY LLC	6,277,467	6,277,467	95,978	6,181,489	6,277,467	95,978	6,181,489	6,181,489	1.00000000	1.00000000	0	0
GA NORTHEASTERN RAILROAD CO INC	18,812,161	18,812,161	499,664	18,312,497	18,812,161	499,664	18,312,497	18,312,497	1.00000000	1.00000000	0	0
GA SOUTHWESTERN RAILROAD INC	21,559,434	20,722,362	274,723	20,447,639	20,722,362	274,723	20,447,639	20,447,639	1.00000000	1.00000000	684,323	684,323
GEORGIA & FLORIDA RAILWAY LLC	5,704,545	4,649,204	237,935	4,411,269	17,965,009	237,935	17,727,074	17,727,074	4.01858808	4.01858808	184,088	184,088
GEORGIA CENTRAL RAILWAY, L.P.	51,036,181	51,036,181	137,793	50,898,388	51,036,181	137,793	50,898,388	50,898,388	1.00000000	1.00000000	892,455	892,455
GEORGIA SOUTHERN RAILWAY CO	4,253,973	4,253,973	91,445	4,162,528	6,590,433	91,445	6,498,988	6,498,988	1.56130794	1.56130794	0	0
GEORGIA WOODLANDS RAILROAD	3,832,894	3,578,686	0	3,578,686	3,825,995	0	3,825,995	3,825,995	1.06910609	1.06910609	0	0
GOLDEN ISLES TERMINAL RAILROAD INC	5,168,086	5,168,085	133,719	5,034,366	5,168,085	133,719	5,034,366	5,034,366	1.00000000	1.00000000	2	2
GREAT WALTON RAILROAD CO, INC	1,500,000	1,500,000	0	1,500,000	2,601,707	0	2,601,707	2,601,707	1.73447200	1.73447200	0	0
HARTWELL RAILROAD CO, INC	1,350,001	1,350,001	0	1,350,001	9,343,150	0	9,343,150	9,343,150	6.92084821	6.92084821	47,585	47,585
HEART OF GEORGIA RAILROAD INC	5,034,690	5,034,688	224,258	4,810,430	11,441,736	224,258	11,217,478	11,217,478	2.33190754	2.33190754	0	0
HILTON & ALBANY RAILROAD INC	6,669,199	6,669,199	7,514	6,661,685	6,669,199	7,514	6,661,685	6,661,685	1.00000000	1.00000000	0	0
LOUISVILLE & WADLEY RAILWAY CO INC	111,010	111,010	40	110,970	111,010	40	110,970	110,970	1.00000000	1.00000000	35,794	35,794
NORFOLK SOUTHERN RAILWAY COMPANY	21,492,698,997	1,700,183,056	56,068,921	1,644,114,135	2,189,352,261	56,068,921	2,133,283,340	2,133,283,340	1.29752752	1.29752752	25,246,532	25,246,532

RICEBORO SOUTHERN RWY LLC	5,903,697	5,903,697	0	5,903,697	5,903,697	0	5,903,697	5,903,697	1.00000000	1.00000000	39,494	39,494
SANDERSVILLE RAILROAD CO	45,289,122	45,289,122	0	45,289,122	45,289,122	0	45,289,122	45,289,122	1.00000000	1.00000000	0	0
SAVANNAH & OLD FORT RAILROAD LLC	2,759,551	2,759,551	88,200	2,671,351	3,709,998	88,200	3,621,798	3,621,798	1.35579263	1.35579263	0	0
SAVANNAH PORT TERMINAL RAILROAD	3,040,346	3,040,346	107,323	2,933,023	7,550,959	107,323	7,443,636	7,443,636	2.53787168	2.53787168	0	0
ST MARY RAILROAD CORP	2,298,898	2,298,898	0	2,298,898	2,298,898	0	2,298,898	2,298,898	1.00000000	1.00000000	0	0
ST MARYS RAILWAY WEST LLC	4,300,000	4,300,000	0	4,300,000	4,300,000	0	4,300,000	4,300,000	1.00000000	1.00000000	0	0
THE ATHENS LINE LLC	1,365,000	1,365,000	0	1,365,000	5,749,631	0	5,749,631	5,749,631	4.21218462	4.21218462	0	0
VALDOSTA RAILWAY LP	9,893,090	9,893,090	89,677	9,803,413	9,893,090	89,677	9,803,413	9,803,413	1.00000000	1.00000000	0	0
Total	42,225,495,157	3,511,612,224	210,370,094	3,301,242,130	4,450,886,290	210,370,094	4,240,516,196	4,240,516,196			39,360,613	39,360,613

Georgia Department of Revenue Local Government Services Division Public Utility Section											Prepared November 2025	
Telephone Valuations 2025												
Telephone	Unit Value	Gross Return	Deductions	Net Return	Indicated FMV	Deductions	Net Indicated FMV	DOR FMV	Indicated Factor	DOR Factor	Non-Op Return	Non-Op DOR FMV
ALMA TELEPHONE COMPANY	35,330,398	35,330,398	0	35,330,398	35,330,398	0	35,330,398	35,330,398	1.00000000	1.00000000	0	0
AT&T WIRELINE HOLDINGS LLC	17,500,000,000	1,088,300,000	322,206,104	766,093,896	1,088,300,000	322,206,104	766,093,896	766,093,896	1.00000000	1.00000000	64,552	64,552
BALSAMWEST FIBERNET	10,000,000	1,000,000	0	1,000,000	1,292,857	0	1,292,857	1,292,857	1.29285700	1.29285700	0	0
BLUE RIDGE TELEPHONE COMPANY	6,278,111	6,278,111	1,176,763	5,101,348	18,896,797	1,176,763	17,720,034	17,720,034	3.47359835	3.47359835	0	0
BRANTLEY TELEPHONE CO INC	9,115,580	9,115,580	87,749	9,027,831	9,115,580	87,749	9,027,831	9,027,831	1.00000000	1.00000000	0	0
BRIGHTSPEED OF GEORGIA, LLC	14,846,591	14,846,591	40,613	14,805,978	14,846,591	40,613	14,805,978	14,805,978	1.00000000	1.00000000	68,533	68,533
BULLOCH CTY RURAL TEL COOP	38,702,242	38,561,929	177,899	38,384,030	46,289,192	177,899	46,111,293	46,111,293	1.20131456	1.20131456	0	0
CALLTOWER	0	0	0	0	0	0	0	0	1.00000000	1.00000000	259,044	259,044
CAMDEN TELEPHONE AND TELEGRAPH CO	11,191,683	11,191,683	1,010,283	10,181,400	26,315,256	1,010,283	25,304,973	25,304,973	2.48541193	2.48541193	0	0
CBTS TECHNOLOGY SOLUTIONS LLC	86,074,543	1,842,580	0	1,842,580	1,842,580	0	1,842,580	1,842,580	1.00000000	1.00000000	0	0
CENTURYLINK COMMUNICATIONS LLC FKA QCCLLC	2,187,187,531	59,361,293	0	59,361,293	228,601,012	0	228,601,012	228,601,012	3.85101137	3.85101137	0	0
CHICKAMAUGA TELEPHONE CORP DBA ARRIVA	7,025,944	7,025,944	0	7,025,944	7,025,944	0	7,025,944	7,025,944	1.00000000	1.00000000	64,820	64,820
CITIZENS TELEPHONE CO INC	8,099,196	8,099,196	0	8,099,196	9,830,500	0	9,830,500	9,830,500	1.21376245	1.21376245	2,238,957	2,238,957
COMSOUTH TELECOMMUNICATIONS	11,346,821	11,346,821	286,970	11,059,851	14,687,260	286,970	14,400,290	14,400,290	1.30203291	1.30203291	0	0
CONSOLIDATED COMMUNICATIONS OF FLORIDA COMPANY	172,114,366	417,635	0	417,635	417,635	0	417,635	417,635	1.00000000	1.00000000	0	0
COX GEORGIA TELCOM LLC	4,137,900	4,137,900	0	4,137,900	33,517,089	0	33,517,089	33,517,089	8.10002368	8.10002368	0	0
DARIEN TELEPHONE COMPANY INC	9,296,586	9,296,586	0	9,296,586	9,296,586	0	9,296,586	9,296,586	1.00000000	1.00000000	0	0
DOVETEL COMMUNICATIONS, LLC DBA SYNCGLOBAL TELECOM	16,213,787	16,213,787	0	16,213,787	17,123,824	0	17,123,824	17,123,824	1.05612742	1.05612742	0	0
DUKENET COMMUNICATIONS LLC	64,377,510	210,607	0	210,607	210,607	0	210,607	210,607	1.00000000	1.00000000	0	0
ECOMMUNITY HOLDINGS LLC	14,434,491	9,622,686	361,009	9,261,677	9,622,686	361,009	9,261,677	9,261,677	1.00000000	1.00000000	0	0
ELLIJAY TELEPHONE COMPANY	57,539,446	57,539,446	0	57,539,446	57,539,446	0	57,539,446	57,539,446	1.00000000	1.00000000	0	0

FIBERLIGHT LLC	835,616,000	29,177,370	0	29,177,370	29,177,370	0	29,177,370	29,177,370	1.00000000	1.00000000	0	0
FRONTIER COMMUNICATIONS OF AMERICA	35,158,587	35,158,587	35,120,592	37,995	35,272,623	35,120,592	152,031	152,031	4.00134228	4.00134228	0	0
FRONTIER COMMUNICATIONS OF GEORGIA INC	10,878,382	10,874,482	90,476	10,784,006	10,874,482	90,476	10,784,006	10,784,006	1.00000000	1.00000000	0	0
FUSION CLOUD SERVICES	21,435,787	1,519,370	0	1,519,370	17,359,010	0	17,359,010	17,359,010	11.42513673	11.42513673	0	0
GC PIVOTAL	308,180	308,180	0	308,180	1,365,540	0	1,365,540	1,365,540	4.43097540	4.43097540	0	0
GEORGIA WINDSTREAM INC	42,695,033	39,071,799	383,185	38,688,614	39,071,799	383,185	38,688,614	38,688,614	1.00000000	1.00000000	56,717	56,717
GLENWOOD TELEPHONE COMPANY	3,604,394	3,604,394	0	3,604,394	3,604,394	0	3,604,394	3,604,394	1.00000000	1.00000000	0	0
HART TELEPHONE COMPANY	32,686,859	32,686,859	76,316	32,610,543	32,686,859	76,316	32,610,543	32,610,543	1.00000000	1.00000000	0	0
INTELLIFIBER NETWORKS, LLC.	606	606	0	606	2,327	0	2,327	2,327	3.83993399	3.83993399	0	0
INTRADO COMMUNICATIONS, LLC (FORMERLY KNOWN AS WEST TELECOM HOLDINGS LLC)	1,728,375	1,728,375	1,583,398	144,977	3,694,712	1,583,398	2,111,314	2,111,314	14.56309622	14.56309622	0	0
KNOLOGY OF THE VALLEY INC	1,622,563	1,622,563	43,658	1,578,905	1,622,563	43,658	1,578,905	1,578,905	1.00000000	1.00000000	0	0
NELSON-BALL GROUND TELEPHONE COMPANY	3,189,200	3,189,200	377,161	2,812,039	4,042,911	377,161	3,665,750	3,665,750	1.30359110	1.30359110	0	0
NETWORK TELEPHONE, LLC	216,736	166,330	0	166,330	198,270	0	198,270	198,270	1.19203391	1.19203391	0	0
NEUTRAL TANDEM GEORGIA LLC	149,842,700	3,151,310	0	3,151,310	3,151,310	0	3,151,310	3,151,310	1.00000000	1.00000000	0	0
PEERLESS NETWORK INC	10,648,081	942,503	0	942,503	1,039,413	0	1,039,413	1,039,413	1.10282195	1.10282195	0	0
PEMBROKE TELEPHONE COMPANY INC	17,069,388	17,069,388	115,543	16,953,845	17,069,388	115,543	16,953,845	16,953,845	1.00000000	1.00000000	0	0
PINELAND TELEPHONE COMMUNICATIONS, INC	45,119,276	45,119,276	0	45,119,276	45,119,276	0	45,119,276	45,119,276	1.00000000	1.00000000	0	0
PINELAND TELEPHONE COOPERATIVE INC	32,864,736	32,864,736	381,900	32,482,836	32,864,736	381,900	32,482,836	32,482,836	1.00000000	1.00000000	0	0
PLANT TELEPHONE CO	41,792,462	41,792,462	1,520,748	40,271,714	41,792,462	1,520,748	40,271,714	40,271,714	1.00000000	1.00000000	2,800	2,800
PLANTERS RURAL TELEPHONE CO-OP	34,507,087	34,507,087	0	34,507,087	49,600,758	0	49,600,758	49,600,758	1.43740786	1.43740786	0	0
PROGRESSIVE RURAL TELEPHONE CO OP	26,078,902	26,078,902	298,119	25,780,783	26,078,902	298,119	25,780,783	25,780,783	1.00000000	1.00000000	0	0
PUBLIC SERVICE TELEPHONE COMPANY INC	55,072,610	55,072,610	461,936	54,610,674	55,072,610	461,936	54,610,674	54,610,674	1.00000000	1.00000000	0	0
QUINCY TELEPHONE COMPANY	495,835	495,835	0	495,835	495,835	0	495,835	495,835	1.00000000	1.00000000	0	0
RINGGOLD TELEPHONE	20,653,109	20,653,109	132,196	20,520,913	20,653,109	132,196	20,520,913	20,520,913	1.00000000	1.00000000	900,321	900,321

T CUBED OF NORTH AMERICA INC	2,836,566	2,836,566	0	2,836,566	9,216,410	0	9,216,410	9,216,410	3.24914315	3.24914315	0	0
TRENTON TELEPHONE COMPANY	11,897,020	11,897,020	64,404	11,832,616	11,897,020	64,404	11,832,616	11,832,616	1.00000000	1.00000000	119,640	119,640
US LEC OF GEORGIA INC	2,563,710	2,563,710	0	2,563,710	3,753,623	0	3,753,623	3,753,623	1.46413713	1.46413713	0	0
VERIZON ACCESS TRANSMISSION SERVICES	6,961,255,141	195,106,938	0	195,106,938	195,106,938	0	195,106,938	195,106,938	1.00000000	1.00000000	0	0
VERIZON BUSINESS SERVICES	8,647,372,238	202,878,904	0	202,878,904	202,878,904	0	202,878,904	202,878,904	1.00000000	1.00000000	0	0
VERO FIBER NETWORKS LLC	230,363,433	4,433,891	0	4,433,891	4,433,891	0	4,433,891	4,433,891	1.00000000	1.00000000	0	0
WAVERLY HALL TELEPHONE LLC	3,144,518	3,144,518	0	3,144,518	5,239,544	0	5,239,544	5,239,544	1.66624710	1.66624710	0	0
WILKES TELEPHONE AND ELECTRIC CO	13,642,426	13,642,426	34,638	13,607,788	13,642,426	34,638	13,607,788	13,607,788	1.00000000	1.00000000	0	0
WINDSTREAM ACCUCOMM TELECOM INC	2,429,717	2,429,717	26,144	2,403,573	2,429,717	26,144	2,403,573	2,403,573	1.00000000	1.00000000	0	0
WINDSTREAM COMMUNICATIONS, LLC	77,885	77,885	0	77,885	282,673	0	282,673	282,673	3.62936381	3.62936381	0	0
WINDSTREAM GA COMMUNICATIONS	113,092,337	113,092,337	3,850,808	109,241,529	122,838,653	3,850,808	118,987,845	118,987,845	1.08921802	1.08921802	0	0
WINDSTREAM GEORGIA LLC	40,841,547	40,841,547	299,817	40,541,730	53,146,409	299,817	52,846,592	52,846,592	1.30351102	1.30351102	0	0
WINDSTREAM GEORGIA TELEPHONE	6,143,210	3,100,625	50,265	3,050,360	3,353,886	50,265	3,303,621	3,303,621	1.08302594	1.08302594	0	0
WINDSTREAM KDL, LLC	9,579,823	9,579,823	0	9,579,823	9,579,823	0	9,579,823	9,579,823	1.00000000	1.00000000	0	0
WINDSTREAM KINETIC FIBER, LLC	55,928,820	5,592,882	0	5,592,882	5,592,882	0	5,592,882	5,592,882	1.00000000	1.00000000	0	0
WINDSTREAM NEW EDGE LLC	4,142,873	4,142,873	0	4,142,873	7,393,070	0	7,393,070	7,393,070	1.78452707	1.78452707	0	0
WINDSTREAM NUVOX, LLC	2,475,657	2,475,657	0	2,475,657	3,038,617	0	3,038,617	3,038,617	1.22739822	1.22739822	0	0
WINDSTREAM STANDARD, INC.	43,935,639	39,315,380	201,007	39,114,373	56,243,172	201,007	56,042,165	56,042,165	1.43277680	1.43277680	0	0
ZAYO GROUP LLC	6,732,969,230	66,076,490	4,316,189	61,760,301	66,076,490	4,316,189	61,760,301	61,760,301	1.00000000	1.00000000	0	0
Total	44,571,289,404	2,549,823,295	374,775,890	2,175,047,405	2,878,156,647	374,775,890	2,503,380,757	2,503,380,757			3,775,384	3,775,384

Georgia Department of Revenue Local Government Services Division Public Utility Section				Prepared November 2025 Electric and Power Valuation Comparison - 2024 to 2025					
Electric and Power	PY Unit Value	CY Unit Value	% Chg	PY Georgia FMV	CY Georgia FMV	% Chg	PY Non-Op FMV	CY Non-Op FMV	% Chg
ALABAMA POWER COMPANY	27,641,174,014	148,794	-100.00%	148,794	148,794	0%	0	0	N/A
DOMINION ENERGY SOUTH CAROLINA	7,081,311,291	7,580,712,534	7.05%	23,682,858	29,710,336	25.45%	0	0	N/A
DUKE ENERGY CORPORATION	252,100	265,803	5.44%	252,100	265,803	5.44%	0	0	N/A
ELECTRIC POWER BOARD OF CHATTANOOGA	777,288,647	820,276,373	5.53%	24,568,965	25,640,474	4.36%	0	0	N/A
FLORIDA POWER AND LIGHT COMPANY	65,000,000,000	72,300,000,000	11.23%	56,064,349	61,525,272	9.74%	0	0	N/A
GEORGIA POWER COMPANY	36,499,633,333	39,585,266,667	8.45%	31,476,416,067	34,192,252,754	8.63%	1,788,331,607	1,854,869,078	3.72%
Total	136,999,659,385	120,286,670,171	-12.20%	31,581,133,133	34,309,543,433	8.64%	1,788,331,607	1,854,869,078	3.72%

Georgia Department of Revenue Local Government Services Division Public Utility Section							Prepared November 2025		
Electric Membership Valuation Comparison - 2024 to 2025 Corporation									
Electric Membership Corporation	PY Unit Value	CY Unit Value	% Chg	PY Georgia FMV	CY Georgia FMV	% Chg	PY Non-Op FMV	CY Non-Op FMV	% Chg
3 NOTCH ELEC MEMBERSHIP COP	48,463,740	50,862,238	4.95%	48,463,740	50,132,483	3.44%	0	0	N/A
ALTAMAHA EMC	108,016,761	124,624,722	15.38%	105,454,300	122,167,942	15.85%	0	0	N/A
AMICALOLA ELEC MBRSHIP CORP	141,603,001	154,346,688	9.00%	142,344,997	153,405,960	7.77%	0	0	N/A
BLUE RIDGE MTN ELECT EMC CORP	228,843,133	237,496,989	3.78%	160,907,297	163,490,879	1.61%	1,059,812	852,930	-19.52%
CANOOCHEE E M C	99,915,228	108,807,986	8.90%	95,604,790	103,281,265	8.03%	61,277	61,277	0%
CARROLL ELECTRIC MEMBERSHIP CORPORATION	188,825,738	222,529,475	17.85%	181,359,000	217,962,805	20.18%	0	0	N/A
CENTRAL GEORGIA E M C	277,146,166	319,835,357	15.40%	273,972,787	316,541,015	15.54%	1,710	1,710	0%
COASTAL ELEC MEMBERSHIP CORP	102,352,497	115,893,399	13.23%	101,392,466	116,594,000	14.99%	0	0	N/A
COBB ELECTRIC MEMBERSHIP CORPORATION	482,666,854	514,178,945	6.53%	487,373,001	507,885,914	4.21%	970,765	1,100,698	13.38%
COLQUITT EMC	193,861,093	210,802,047	8.74%	187,471,861	203,183,597	8.38%	0	0	N/A
COWETA FAYETTE ELEC CORP	237,323,495	257,688,836	8.58%	233,597,903	254,009,361	8.74%	0	0	N/A
DALTON UTILITIES	578,878,683	441,647,113	-23.71%	578,878,683	441,647,113	-23.71%	0	0	N/A
DIVERSE POWER INCORPORATED	187,526,283	207,259,209	10.52%	180,399,812	199,712,144	10.71%	559,130	484,205	-13.40%
EXCELSIOR ELEC MEMSCORP	59,915,457	64,388,191	7.47%	58,713,837	62,638,534	6.68%	345,000	345,000	0%
FLINT ELEC MEMBERSHIP CORP	286,409,286	320,966,980	12.07%	281,907,507	315,904,512	12.06%	2,190,251	2,190,251	0%
GEORGIA TRANSMISSION CORP	2,494,753,588	2,802,013,625	12.32%	2,462,027,147	2,779,790,321	12.91%	10,966,744	21,464,958	95.73%
GRADY EMC	71,575,025	102,214,258	42.81%	70,656,068	100,362,967	42.04%	0	0	N/A
GREYSTONE POWER CORPORATION	401,428,278	466,724,484	16.27%	394,463,694	460,107,220	16.64%	0	0	N/A
HABERSHAM ELECTRIC MEMBERSHIP	143,447,542	167,839,298	17.00%	140,348,348	165,184,675	17.70%	0	0	N/A
HART CO ELECT MEM CORP	97,534,954	102,635,239	5.23%	93,507,579	98,602,075	5.45%	0	0	N/A

HAYWOOD E M C	210,037,740	210,037,740	0%	2,187,541	2,296,036	4.96%	0	0	N/A
IRWIN ELECTRIC MEMEBERSHIP CORPORATION	77,007,429	102,353,710	32.91%	74,270,096	99,586,613	34.09%	0	0	N/A
JACKSON ELECTRIC MEMBERSHIP CORPORATION	747,955,835	831,657,737	11.19%	740,337,135	822,776,225	11.14%	156,220	156,220	0%
JEA	0	0	N/A	0	0	N/A	3	3	0%
JEFFERSON ENERGY COOPERATIVE	108,437,879	121,556,620	12.10%	106,086,653	119,178,556	12.34%	0	0	N/A
LITTLE OCMULGEE EMC	41,244,397	44,085,097	6.89%	40,257,768	43,238,682	7.40%	234,202	234,202	0%
MIDDLE GA EMC	70,692,399	82,659,275	16.93%	69,152,970	80,589,268	16.54%	0	0	N/A
MITCHELL ELEC MEM CORP	116,370,600	147,758,212	26.97%	112,298,370	141,883,588	26.35%	0	0	N/A
MUNICIPAL ELECTRIC AUTH OF GA	6,595,447,813	6,759,723,852	2.49%	6,005,229,638	6,245,735,859	4.00%	3,169,031	3,169,031	0%
NORTH GEORGIA EMC	271,874,063	302,961,026	11.43%	274,458,001	296,671,355	8.09%	582,718	582,718	0%
OCMULGEE ELECT MEMBERSHIP CORP	43,762,247	49,801,072	13.80%	45,803,001	50,173,999	9.54%	0	0	N/A
OCONEE ELECTRIC MEMBERSHIP CORP	40,119,831	44,478,775	10.86%	39,849,248	52,655,001	32.14%	395,000	395,000	0%
OGLETHORPE POWER	9,343,215,035	9,649,147,290	3.27%	8,344,735,313	8,471,570,704	1.52%	11,242,918	11,239,109	-0.03%
OKEFENOKE RURAL EMC	134,622,186	145,475,004	8.06%	95,226,051	102,670,089	7.82%	20,000	20,000	0%
PLANTERS ELEC MEM CORP	50,147,242	51,436,311	2.57%	48,121,940	49,128,355	2.09%	0	0	N/A
POWERSOUTH ENERGY COOPERATIVE INC	1,755,332,696	1,820,366,084	3.70%	45,166	44,465	-1.55%	0	0	N/A
RAYLE ELECTRIC MEMBERSHIP CORP	57,643,785	63,835,892	10.74%	55,094,342	60,755,072	10.27%	0	0	N/A
SATILLA RURAL ELEC MEMB CORP	243,545,240	274,104,104	12.55%	243,117,890	258,396,717	6.28%	0	0	N/A
SAWNEE ELECTRIC MEM CORP	451,763,270	498,936,542	10.44%	443,761,889	500,366,000	12.76%	0	0	N/A
SLASH PINE ELEC MEM CORP	39,047,015	57,022,277	46.03%	35,870,321	53,626,999	49.50%	0	0	N/A
SMARR EMC	95,240,005	93,804,867	-1.51%	94,645,209	93,210,071	-1.52%	0	0	N/A
SNAPPING SHOAL ELECTRIC MEMBERSHIP CORP	166,839,769	182,886,203	9.62%	163,161,892	178,396,070	9.34%	690,513	2,302,221	233.41%
SOUTHERN RIVERS ENERGY	112,089,803	128,135,670	14.32%	109,160,403	130,097,000	19.18%	0	0	N/A
SUMTER E M C	75,895,371	83,726,217	10.32%	75,854,421	85,047,000	12.12%	661,828	661,828	0%

TRI COUNTY E M C	110,007,282	120,856,967	9.86%	107,819,514	118,273,670	9.70%	0	0	N/A
TRI STATE ELEC MEMBER CORP	57,215,172	60,150,426	5.13%	43,571,693	45,823,247	5.17%	0	0	N/A
UPSON COUNTY ELEC MEM CORP	14,205,658	15,130,604	6.51%	13,844,855	14,124,694	2.02%	23,000	23,000	0%
WALTON ELECTRIC MEMBERSHIP CORP	270,324,267	293,760,287	8.67%	265,472,580	288,619,495	8.72%	0	0	N/A
WASHINGTON ELECTRIC MEMBERSHIP	68,181,556	94,160,342	38.10%	66,532,025	92,358,832	38.82%	0	0	N/A
Total	27,798,752,387	29,322,763,282	5.48%	23,994,810,742	25,329,898,444	5.56%	33,330,122	45,284,361	35.87%

Georgia Department of Revenue Local Government Services Division Public Utility Section				Prepared November 2025 Gas Valuation Comparison - 2024 to 2025					
Gas	PY Unit Value	CY Unit Value	% Chg	PY Georgia FMV	CY Georgia FMV	% Chg	PY Non-Op FMV	CY Non-Op FMV	% Chg
ATLANTA GAS LIGHT COMPANY	2,184,000,000	2,311,000,000	5.82%	2,069,960,254	2,310,429,796	11.62%	802,900	802,900	0%
LIBERTY UTILITIES	91,750,000	82,000,000	-10.63%	82,562,386	97,402,428	17.97%	0	0	N/A
MUNICIPAL GAS AUTHORITY/GA	1,843,444	1,776,881	-3.61%	1,843,444	1,776,881	-3.61%	0	0	N/A
Total	2,277,593,444	2,394,776,881	5.15%	2,154,366,084	2,409,609,105	11.85%	802,900	802,900	0%

Georgia Department of Revenue							Prepared November 2025		
Local Government Services Division									
Public Utility Section									
Municipal Gas Valuation Comparison - 2024 to 2025									
Municipal Gas	PY Unit Value	CY Unit Value	% Chg	PY Georgia FMV	CY Georgia FMV	% Chg	PY Non-Op FMV	CY Non-Op FMV	% Chg
ADAIRSVILLE CITY OF GEORGIA	469,272	549,249	17.04%	469,272	549,249	17.04%	0	0	N/A
BUFORD CITY GAS COMPANY	4,229,391	4,189,789	-0.94%	4,229,391	4,189,789	-0.94%	0	0	N/A
CARTERSVILLE CITY OF	582,645	582,917	0.05%	582,645	582,917	0.05%	0	0	N/A
CITY OF COMMERCE	429,570	428,395	-0.27%	429,570	428,395	-0.27%	0	0	N/A
CITY OF COVINGTON GA	510,919	615,169	20.40%	510,919	615,169	20.40%	0	0	N/A
CITY OF EATONTON	845,886	867,658	2.57%	845,886	867,658	2.57%	900	900	0%
CITY OF LOUISVILLE	62,400	62,400	0%	62,400	62,400	0%	0	0	N/A
CITY OF THOMSON GAS DEPT	254,783	253,240	-0.61%	254,783	253,240	-0.61%	0	0	N/A
CITY OF TOCCOA	4,949,011	4,949,011	0%	4,949,011	4,949,011	0%	7,055	7,055	0%
CITY OF WINDER	1,696,968	1,675,927	-1.24%	1,696,968	1,675,927	-1.24%	0	0	N/A
CLAXTON CITY GAS COMPANY	301,832	301,832	0%	301,832	301,832	0%	0	0	N/A
COCHRAN CITY GAS COMPANY	18,986	18,986	0%	18,986	18,986	0%	0	0	N/A
DALTON UTILITIES GAS CO	571,316	571,316	0%	571,316	571,316	0%	0	0	N/A
DUBLIN CITY GAS COMPANY	809,780	809,780	0%	809,780	809,780	0%	0	0	N/A
FORT VALLEY UTILITIES COMM	223,754	223,395	-0.16%	223,585	223,395	-0.08%	0	0	N/A
LAWRENCEVILLE CITY GAS	12,197,327	12,325,044	1.05%	12,197,327	12,325,044	1.05%	0	0	N/A
MID-STATE ENERGY COMMISSION	9,024,694	8,955,867	-0.76%	9,024,694	8,955,867	-0.76%	0	0	N/A
MONTICELLO CITY GAS CO	333,768	333,758	0.00%	333,768	333,758	0.00%	0	0	N/A
SPARTA GA CITY OF	25,590	25,590	0%	25,590	25,590	0%	0	0	N/A
STATESBORO CITY OF	67,377	67,377	0%	67,377	67,377	0%	0	0	N/A

SUMMERVILLE CITY GAS CO	233,752	233,752	0%	233,752	233,752	0%	38,404	38,404	0%
TRI-COUNTY NATURAL GAS AUTHORITY	5,987,159	6,893,807	15.14%	5,987,159	6,893,807	15.14%	0	0	N/A
WARNER ROBINS CITY OF	1,314,620	1,315,946	0.10%	1,314,620	1,315,946	0.10%	0	0	N/A
Total	45,140,800	46,250,205	2.46%	45,140,631	46,250,205	2.46%	46,359	46,359	0%

Georgia Department of Revenue Local Government Services Division Public Utility Section				Prepared November 2025 Pipeline Valuation Comparison - 2024 to 2025					
Pipeline	PY Unit Value	CY Unit Value	% Chg	PY Georgia FMV	CY Georgia FMV	% Chg	PY Non-Op FMV	CY Non-Op FMV	% Chg
CAROLINA GAS TRANSMISSION, LLC	602,039,685	641,332,807	6.53%	19,424,840	19,354,422	-0.36%	533,686	533,686	0%
COLONIAL PIPELINE CO	2,273,000,000	2,498,000,000	9.90%	407,259,341	455,591,312	11.87%	5,618,164	5,618,164	0%
DIXIE PIPELINE CO	64,000,000	64,000,000	0%	10,941,257	12,756,065	16.59%	0	0	N/A
DOGWOOD ENTERPRISE HOLDINGS INC	199,293,798	199,463,217	0.09%	199,293,798	199,463,217	0.09%	0	0	N/A
EAST TENNESSEE NATURAL GAS COMPANY	514,696,000	499,255,120	-3.00%	13,386,717	15,217,556	13.68%	0	0	N/A
ELBA EXPRESS COMPANY LLC	636,783,000	644,509,000	1.21%	615,623,470	623,367,522	1.26%	0	0	N/A
MAGNOLIA ENTERPRISES HOLDINGS INC	45,634,662	44,721,969	-2.00%	45,634,662	44,721,969	-2.00%	0	0	N/A
PRODUCTS (SE) PIPE LINE CORPORATION	461,646,073	487,392,445	5.58%	96,361,789	104,094,246	8.02%	501,048	523,223	4.43%
SABAL TRAIL TRANSMISSION LLC	1,908,900,000	1,908,900,000	0%	520,648,447	528,428,720	1.49%	0	0	N/A
SOUTHERN NATURAL GAS COMPANY AND AFFILIATES	2,007,000,000	2,014,000,000	0.35%	594,380,001	573,486,000	-3.52%	0	0	N/A
TRANSCONTINENTAL GAS PIPE LINE CORPORATION	9,300,000,000	10,200,000,000	9.68%	535,956,366	615,588,016	14.86%	0	0	N/A
Total	18,012,993,218	19,201,574,558	6.60%	3,058,910,688	3,192,069,045	4.35%	6,652,898	6,675,073	0.33%

Georgia Department of Revenue							Prepared November 2025		
Local Government Services Division									
Public Utility Section				Railroad Valuation Comparison - 2024 to 2025					
Railroad	PY Unit Value	CY Unit Value	% Chg	PY Georgia FMV	CY Georgia FMV	% Chg	PY Non-Op FMV	CY Non-Op FMV	% Chg
AUGUSTA AND SUMMERVILLE RAILROAD	16,430	16,430	0%	86,260	86,260	0%	5,200	5,200	0%
CATERPARROT RAILNET LLC	3,204,623	3,204,623	0%	7,176,091	8,611,309	20.00%	157,894	157,894	0%
CHATTAHOOCHEE INDUSTRIAL RAILROAD	6,168,919	7,084,378	14.84%	11,569,850	11,829,839	2.25%	0	0	N/A
CHATTOOGA & CHICKAMAUGA RAILWAY	1,365,737	1,174,031	-14.04%	5,242,260	5,663,865	8.04%	92,350	92,350	0%
COLUMBUS & CHATTAHOOCHEE RR INC	5,838,000	5,843,925	0.10%	361,228	441,158	22.13%	0	0	N/A
CSX TRANSPORTATION INC	18,572,832,813	20,503,063,716	10.39%	1,594,789,805	1,834,806,752	15.05%	11,954,821	11,954,821	0%
FIRST COAST RAILROAD INC	6,176,791	6,249,712	1.18%	3,039,770	2,522,052	-17.03%	20,075	20,075	0%
FULTON COUNTY TERMINAL RAILWAY LLC	5,688,840	6,277,467	10.35%	6,076,214	6,181,489	1.73%	0	0	N/A
GA NORTHEASTERN RAILROAD CO INC	18,828,298	18,812,161	-0.09%	18,351,548	18,312,497	-0.21%	0	0	N/A
GA SOUTHWESTERN RAILROAD INC	21,849,572	21,559,434	-1.33%	21,281,899	20,447,639	-3.92%	684,323	684,323	0%
GEORGIA & FLORIDA RAILWAY LLC	9,952,703	5,704,545	-42.68%	26,636,185	17,727,074	-33.45%	331,871	184,088	-44.53%
GEORGIA CENTRAL RAILWAY,L.P.	40,739,580	51,036,181	25.27%	40,566,304	50,898,388	25.47%	892,455	892,455	0%
GEORGIA SOUTHERN RAILWAY CO	3,884,631	4,253,973	9.51%	6,887,563	6,498,988	-5.64%	0	0	N/A
GEORGIA WOODLANDS RAILROAD	3,466,019	3,832,894	10.58%	3,435,959	3,825,995	11.35%	0	0	N/A
GOLDEN ISLES TERMINAL RAILROAD INC	4,850,501	5,168,086	6.55%	6,052,021	5,034,366	-16.82%	4	2	-50.0%
GREAT WALTON RAILROAD CO, INC	1,500,000	1,500,000	0%	2,168,090	2,601,707	20.00%	0	0	N/A
HARTWELL RAILROAD CO, INC	1,350,001	1,350,001	0%	7,785,960	9,343,150	20.00%	47,585	47,585	0%
HEART OF GEORGIA RAILROAD INC	5,576,448	5,034,690	-9.72%	12,424,796	11,217,478	-9.72%	0	0	N/A
HILTON & ALBANY RAILROAD INC	6,396,630	6,669,199	4.26%	7,442,613	6,661,685	-10.49%	0	0	N/A
LOUISVILLE & WADLEY RAILWAY CO INC	112,590	111,010	-1.40%	110,970	110,970	0%	35,794	35,794	0%

NORFOLK SOUTHERN RAILWAY COMPANY	20,342,234,696	21,492,698,997	5.66%	1,858,750,086	2,133,283,340	14.77%	25,246,532	25,246,532	0%
RICEBORO SOUTHERN RWY LLC	3,585,820	5,903,697	64.64%	5,269,611	5,903,697	12.03%	39,494	39,494	0%
SANDERSVILLE RAILROAD CO	44,784,073	45,289,122	1.13%	44,784,073	45,289,122	1.13%	0	0	N/A
SAVANNAH & OLD FORT RAILROAD LLC	2,909,326	2,759,551	-5.15%	3,178,401	3,621,798	13.95%	0	0	N/A
SAVANNAH PORT TERMINAL RAILROAD	3,376,710	3,040,346	-9.96%	8,710,852	7,443,636	-14.55%	0	0	N/A
ST MARY RAILROAD CORP	2,007,383	2,298,898	14.52%	2,298,898	2,298,898	0%	0	0	N/A
ST MARYS RAILWAY WEST LLC	4,300,000	4,300,000	0%	4,300,000	4,300,000	0%	0	0	N/A
THE ATHENS LINE LLC	1,365,000	1,365,000	0%	4,791,360	5,749,631	20.00%	0	0	N/A
VALDOSTA RAILWAY LP	9,783,390	9,893,090	1.12%	9,660,427	9,803,413	1.48%	0	0	N/A
Total	39,134,145,524	42,225,495,157	7.90%	3,723,229,094	4,240,516,196	13.89%	39,508,398	39,360,613	-0.37%

Georgia Department of Revenue				Prepared November 2025					
Local Government Services Division									
Public Utility Section				Telephone Valuation Comparison - 2024 to 2025					
Telephone	PY Unit Value	CY Unit Value	% Chg	PY Georgia FMV	CY Georgia FMV	% Chg	PY Non-Op FMV	CY Non-Op FMV	% Chg
ALMA TELEPHONE COMPANY	32,453,024	35,330,398	8.87%	32,303,297	35,330,398	9.37%	0	0	N/A
AT&T WIRELINE HOLDINGS LLC	0	17,500,000,000	N/A	0	766,093,896	N/A	0	64,552	N/A
BALSAMWEST FIBERNET	8,400,000	10,000,000	19.05%	1,589,317	1,292,857	-18.65%	0	0	N/A
BLUE RIDGE TELEPHONE COMPANY	6,200,000	6,278,111	1.26%	16,149,583	17,720,034	9.72%	0	0	N/A
BRANTLEY TELEPHONE CO INC	10,331,270	9,115,580	-11.77%	10,270,414	9,027,831	-12.10%	0	0	N/A
BRIGHTSPEED OF GEORGIA, LLC	5,955,554	14,846,591	149.29%	14,846,597	14,805,978	-0.27%	68,533	68,533	0%
BULLOCH CTY RURAL TEL COOP	38,702,433	38,702,242	0.00%	38,426,078	46,111,293	20.00%	0	0	N/A
CALLTOWER	0	0	N/A	0	0	N/A	0	259,044	N/A
CAMDEN TELEPHONE AND TELEGRAPH CO	11,100,010	11,191,683	0.83%	21,301,684	25,304,973	18.79%	0	0	N/A
CBTS TECHNOLOGY SOLUTIONS LLC	175,120,236	86,074,543	-50.85%	1,519,541	1,842,580	21.26%	0	0	N/A
CENTURYLINK COMMUNICATIONS LLC FKA QCCLLC	2,090,291,667	2,187,187,531	4.64%	228,603,252	228,601,012	0.00%	0	0	N/A
CHICKAMAUGA TELEPHONE CORP DBA ARRIVA	6,176,526	7,025,944	13.75%	7,666,176	7,025,944	-8.35%	64,820	64,820	0%
CITIZENS TELEPHONE CO INC	8,635,661	8,099,196	-6.21%	8,301,762	9,830,500	18.41%	2,198,989	2,238,957	1.82%
COMSOUTH TELECOMMUNICATIONS	12,865,414	11,346,821	-11.80%	16,287,923	14,400,290	-11.59%	0	0	N/A
CONSOLIDATED COMMUNICATIONS OF FLORIDA COMPANY	110,145,613	172,114,366	56.26%	403,378	417,635	3.53%	0	0	N/A
COX GEORGIA TELCOM LLC	5,011,881	4,137,900	-17.44%	33,764,994	33,517,089	-0.73%	0	0	N/A
DARIEN TELEPHONE COMPANY INC	9,630,015	9,296,586	-3.46%	9,630,015	9,296,586	-3.46%	0	0	N/A
DOVETEL COMMUNICATIONS, LLC DBA SYNCGLOBAL TELECOM	14,269,854	16,213,787	13.62%	14,269,854	17,123,824	20.00%	0	0	N/A
DUKENET COMMUNICATIONS LLC	83,809,030	64,377,510	-23.19%	2,257,261	210,607	-90.67%	0	0	N/A
ECOMMUNITY HOLDINGS LLC	9,322,878	14,434,491	54.83%	8,983,231	9,261,677	3.10%	0	0	N/A

ELLIJAY TELEPHONE COMPANY	53,237,380	57,539,446	8.08%	53,237,380	57,539,446	8.08%	0	0	N/A
FIBERLIGHT LLC	796,228,000	835,616,000	4.95%	60,981,403	29,177,370	-52.15%	0	0	N/A
FRONTIER COMMUNICATIONS OF AMERICA	36,452,848	35,158,587	-3.55%	112,782	152,031	34.80%	0	0	N/A
FRONTIER COMMUNICATIONS OF GEORGIA INC	11,552,381	10,878,382	-5.83%	11,502,451	10,784,006	-6.25%	0	0	N/A
FUSION CLOUD SERVICES	17,849,443	21,435,787	20.09%	17,598,432	17,359,010	-1.36%	0	0	N/A
GC PIVOTAL	308,180	308,180	0%	1,137,947	1,365,540	20.00%	0	0	N/A
GEORGIA WINDSTREAM INC	45,167,000	42,695,033	-5.47%	40,871,494	38,688,614	-5.34%	60,001	56,717	-5.47%
GLENWOOD TELEPHONE COMPANY	2,620,481	3,604,394	37.55%	2,596,456	3,604,394	38.82%	0	0	N/A
HART TELEPHONE COMPANY	25,024,193	32,686,859	30.62%	25,011,917	32,610,543	30.38%	0	0	N/A
INTELLIFIBER NETWORKS, LLC.	606	606	0%	26,019	2,327	-91.06%	0	0	N/A
INTRADO COMMUNICATIONS, LLC (FORMERLY KNOWN AS WEST TELECOM HOLDINGS LLC)	1,728,375	1,728,375	0%	1,759,428	2,111,314	20.00%	0	0	N/A
KNOLOGY OF THE VALLEY INC	1,866,173	1,622,563	-13.05%	1,834,251	1,578,905	-13.92%	0	0	N/A
NELSON-BALL GROUND TELEPHONE COMPANY	3,150,000	3,189,200	1.24%	3,449,033	3,665,750	6.28%	0	0	N/A
NETWORK TELEPHONE, LLC	23,862,710	216,736	-99.09%	418,183	198,270	-52.59%	0	0	N/A
NEUTRAL TANDEM GEORGIA LLC	79,860,711	149,842,700	87.63%	4,028,616	3,151,310	-21.78%	0	0	N/A
PEERLESS NETWORK INC	11,058,015	10,648,081	-3.71%	1,422,535	1,039,413	-26.93%	0	0	N/A
PEMBROKE TELEPHONE COMPANY INC	15,857,406	17,069,388	7.64%	15,680,175	16,953,845	8.12%	0	0	N/A
PINELAND TELEPHONE COMMUNICATIONS, INC	41,099,668	45,119,276	9.78%	41,099,668	45,119,276	9.78%	0	0	N/A
PINELAND TELEPHONE COOPERATIVE INC	30,987,016	32,864,736	6.06%	30,608,897	32,482,836	6.12%	0	0	N/A
PLANT TELEPHONE CO	39,942,447	41,792,462	4.63%	38,820,173	40,271,714	3.74%	2,800	2,800	0%
PLANTERS RURAL TELEPHONE CO-OP	34,507,087	34,507,087	0%	41,333,964	49,600,758	20.00%	0	0	N/A
PROGRESSIVE RURAL TELEPHONE CO OP	25,006,457	26,078,902	4.29%	24,989,557	25,780,783	3.17%	0	0	N/A
PUBLIC SERVICE TELEPHONE COMPANY INC	44,968,918	55,072,610	22.47%	44,473,332	54,610,674	22.79%	0	0	N/A
QUINCY TELEPHONE COMPANY	428,209	495,835	15.79%	428,209	495,835	15.79%	0	0	N/A

RINGGOLD TELEPHONE	20,235,536	20,653,109	2.06%	20,104,649	20,520,913	2.07%	900,321	900,321	0%
T CUBED OF NORTH AMERICA INC	2,836,566	2,836,566	0%	8,547,253	9,216,410	7.83%	0	0	N/A
TRENTON TELEPHONE COMPANY	11,534,891	11,897,020	3.14%	11,471,750	11,832,616	3.15%	119,640	119,640	0%
US LEC OF GEORGIA INC	2,640,000	2,563,710	-2.89%	4,096,184	3,753,623	-8.36%	0	0	N/A
VERIZON ACCESS TRANSMISSION SERVICES	6,927,924,701	6,961,255,141	0.48%	192,197,082	195,106,938	1.51%	0	0	N/A
VERIZON BUSINESS SERVICES	7,492,090,033	8,647,372,238	15.42%	167,084,076	202,878,904	21.42%	0	0	N/A
VERO FIBER NETWORKS LLC	140,350,757	230,363,433	64.13%	4,318,360	4,433,891	2.68%	0	0	N/A
WAVERLY HALL TELEPHONE LLC	3,144,518	3,144,518	0%	4,366,288	5,239,544	20.00%	0	0	N/A
WILKES TELEPHONE AND ELECTRIC CO	14,864,514	13,642,426	-8.22%	14,802,473	13,607,788	-8.07%	0	0	N/A
WINDSTREAM ACCUCOMM TELECOM INC	2,617,927	2,429,717	-7.19%	2,888,425	2,403,573	-16.79%	0	0	N/A
WINDSTREAM COMMUNICATIONS, LLC	81,000	77,885	-3.85%	274,505	282,673	2.98%	0	0	N/A
WINDSTREAM GA COMMUNICATIONS	124,314,000	113,092,337	-9.03%	137,108,491	118,987,845	-13.22%	0	0	N/A
WINDSTREAM GEORGIA LLC	42,206,000	40,841,547	-3.23%	49,695,344	52,846,592	6.34%	0	0	N/A
WINDSTREAM GEORGIA TELEPHONE	2,970,677	6,143,210	106.79%	3,429,340	3,303,621	-3.67%	0	0	N/A
WINDSTREAM KDL, LLC	8,662,000	9,579,823	10.60%	12,251,589	9,579,823	-21.81%	0	0	N/A
WINDSTREAM KINETIC FIBER, LLC	0	55,928,820	N/A	0	5,592,882	N/A	0	0	N/A
WINDSTREAM NEW EDGE LLC	4,100,000	4,142,873	1.05%	8,108,688	7,393,070	-8.83%	0	0	N/A
WINDSTREAM NUVOX, LLC	2,240,472	2,475,657	10.50%	2,960,036	3,038,617	2.65%	0	0	N/A
WINDSTREAM STANDARD, INC.	46,563,996	43,935,639	-5.64%	55,232,516	56,042,165	1.47%	0	0	N/A
ZAYO GROUP LLC	6,660,532,031	6,732,969,230	1.09%	66,301,642	61,760,301	-6.85%	0	0	N/A
Total	25,491,094,389	44,571,289,404	74.85%	1,695,235,350	2,503,380,757	47.67%	3,415,104	3,775,384	10.55%

Georgia Department of Revenue								Prepared November 2025		
Local Government Services Division										
Public Utility Section										
Airline Flight Equipment Valuation Comparison - 2024 to 2025										
Flight Equipment	PY Fleet Value	CY Fleet Value	% Chg	PY Georgia FMV	CY Indicated Georgia FMV	CY Georgia FMV	% Chg	PY Returned FMV	CY Returned FMV	% Chg
ABX AIR INC	152,090,500	228,634,325	50.33%	5,472,861	10,876,450	10,876,450	98.73%	4,187,961	13,548,379	223.51%
AIR TRANSPORT INTERNATIONAL LLC	323,072,469	314,645,101	-2.61%	6,013,118	8,924,321	8,924,321	48.41%	4,587,382	11,187,374	143.87%
AIR WISCONSIN AIRLINES LLC	59,850,000	56,700,000	-5.26%	121,895	3,376	3,376	-97.23%	36,720	391	-98.94%
ALASKA AIR	6,078,196,733	6,357,274,903	4.59%	14,284,622	14,784,269	14,784,269	3.50%	14,973,329	15,655,323	4.55%
ALLEGiant AIR LLC	1,624,509,404	1,693,188,999	4.23%	9,727,816	8,516,551	8,516,551	-12.45%	5,365,694	4,692,523	-12.55%
AMERICAN AIRLINES	15,899,973,797	16,133,283,093	1.47%	79,255,058	81,577,290	81,577,290	2.93%	45,281,486	49,355,378	9.00%
ATLAS AIR INC	2,714,497,130	3,755,256,250	38.34%	1,188,174	13,641,162	13,641,162	1048.08%	949,493	13,673,123	1340.04%
AVELO AIRLINES	217,200,000	263,178,504	21.17%	393,190	931,158	931,158	136.82%	180,735	562,595	211.28%
BREEZE AVIATION GROUP, INC.	686,614,000	1,020,674,286	48.65%	5,869,336	2,960,119	2,960,119	-49.57%	4,302,102	1,863,108	-56.69%
COMMUTEAIR LLC	71,800,965	98,865,000	37.69%	105,527	12,132	12,132	-88.50%	92,552	16,478	-82.20%
DELTA AIRLINES INC	18,329,167,799	20,596,073,438	12.37%	1,907,192,795	2,155,156,592	2,155,156,592	13.00%	1,907,228,399	2,155,013,157	12.99%
ENDEAVOR AIR	843,084,469	812,615,564	-3.61%	62,310,026	88,558,096	88,558,096	42.12%	62,316,075	88,569,086	42.13%
ENVOY AIR INC.	1,547,000,000	1,955,712,000	26.42%	22,230,802	21,493,587	21,493,587	-3.32%	16,358,149	13,889,772	-15.09%
FEDERAL EXPRESS CORPORATION	12,998,293,792	13,014,160,856	0.12%	43,020,013	22,652,523	22,652,523	-47.34%	54,527,160	25,462,440	-53.30%
FRONTIER AIRLINES	4,727,234,881	5,893,420,310	24.67%	182,432,838	182,280,430	182,280,430	-0.08%	114,020,526	113,925,270	-0.08%
GO JET AIRLINES LLC	140,610,000	158,955,880	13.05%	439,441	65,331	65,331	-85.13%	257,473	31,532	-87.75%
JETBLUE AIRWAYS CORPORATION	5,035,036,000	5,763,648,042	14.47%	35,119,093	50,018,934	50,018,934	42.43%	19,844,771	29,792,213	50.13%
MARTINARE PARTNERS LP	19,050,000	17,000,000	-10.76%	618,956	659,727	659,727	6.59%	491,674	558,683	13.63%
MESA AIRLINES	860,980,000	575,608,000	-33.15%	20,935,854	16,426,607	16,426,607	-21.54%	13,372,314	11,366,336	-15.00%
PHOENIX AIR GROUP INC	2,640,000	36,620,000	1287.12%	14,130,923	27,406,920	27,406,920	93.95%	12,936,426	22,681,133	75.33%

PIEDMONT AIR LINES INC	74,310,000	100,800,000	35.65%	549,733	476,137	476,137	-13.39%	126,799	89,540	-29.38%
PSA AIRLINES INC	1,245,108,714	1,330,686,129	6.87%	17,728,299	24,130,481	24,130,481	36.11%	10,277,073	12,383,409	20.50%
REPUBLIC AIRLINE INC	1,808,190,000	1,904,672,000	5.34%	12,093,884	11,294,371	11,294,371	-6.61%	7,558,676	7,123,143	-5.76%
SKYWEST AIRLINES	4,004,150,909	4,459,937,267	11.38%	25,273,574	20,206,556	20,206,556	-20.05%	25,274,392	20,208,627	-20.04%
SOUTHWEST AIRLINES	17,090,804,795	16,946,032,808	-0.85%	687,835,459	184,649,613	184,649,613	-73.15%	558,917,581	149,986,314	-73.16%
SPIRIT AIRLINES LLC	5,492,417,663	6,008,921,234	9.40%	93,914,930	103,146,839	103,146,839	9.83%	93,914,015	103,137,498	9.82%
SUN COUNTRY AIRLINES	689,232,000	675,272,000	-2.03%	266,011	846,192	846,192	218.10%	190,510	756,560	297.12%
UNITED AIRLINES	14,429,550,693	17,962,372,908	24.48%	59,935,974	63,167,044	63,167,044	5.39%	30,133,713	35,572,533	18.05%
UNITED PARCEL SERVICE CO	3,974,263,831	4,127,517,078	3.86%	56,345,547	62,933,064	62,933,064	11.69%	40,888,050	50,165,391	22.69%
Total	121,138,930,544	132,261,725,975	9.13%	3,364,805,749	3,177,795,872	3,177,795,872	-5.56%	3,048,591,230	2,951,267,309	-3.19%

COMPANY VALUATION

Company Name: **Example Comapny**
Company Number: 0
Industry: Electric Utility
Market Cap: Large-Cap
Tax year: 2025

INCOME FROM OPERATIONS

	Year ended December 31,				
	2024	2023	2022	2021	2020
Operating Revenues	12,150,000,000	11,575,000,000	11,025,000,000	10,500,000,000	10,000,000,000
Operating Expenses	8,150,000,000	7,775,000,000	7,425,000,000	7,075,000,000	6,750,000,000
Taxes other than Income Tax	60,500,000	57,750,000	55,125,000	52,500,000	50,000,000
Adjustment for Extraordinary Items	-	-	-	-	-
Earnings Before Interest and Tax	3,939,500,000	3,742,250,000	3,544,875,000	3,372,500,000	3,200,000,000
Income Taxes (Imputed)	1,039,634,050	1,001,051,875	948,254,063	902,143,750	856,000,000
Net Operating Income	2,899,865,950	2,741,198,125	2,596,620,938	2,470,356,250	2,344,000,000

CASH FLOWS FROM OPERATIONS

	Year ended December 31,				
	2024	2023	2022	2021	2020
Net Operating Income	2,899,865,950	2,741,198,125	2,596,620,938	2,470,356,250	2,344,000,000
Adjusted For:					
+ Depreciation and Amortization: Operating	1,200,000,000	1,150,000,000	1,100,000,000	1,050,000,000	1,000,000,000
- Capital Expenditure	1,950,000,000	1,850,000,000	1,750,000,000	1,675,000,000	1,600,000,000
- Change in Working Capital	27,312,500	25,218,750	25,218,750	23,125,000	23,015,873
Cash from Operations	2,122,553,450	2,015,979,375	1,921,402,188	1,822,231,250	1,720,984,127

BALANCE SHEET OF OPERATING PROPERTY

	Year ended December 31,				
	2024	2023	2022	2021	2020
Materials & Supplies	320,000,000	305,000,000	290,000,000	275,500,000	262,500,000
Property, Plant and Equipment in Service	75,000,000,000	71,500,000,000	68,000,000,000	64,750,000,000	61,750,000,000
Construction Work in Progress	630,000,000	600,000,000	575,000,000	550,000,000	525,000,000
Original Cost	75,950,000,000	72,405,000,000	68,865,000,000	65,575,500,000	62,537,500,000
Depr. & Amort.	18,750,000,000	17,875,000,000	17,000,000,000	16,175,000,000	15,500,000,000
Net Book Value	57,200,000,000	54,530,000,000	51,865,000,000	49,400,500,000	47,037,500,000

Working Capital	584,208,333	556,895,833	531,677,083	506,458,333	483,333,333
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Revenues	12,150,000,000	11,575,000,000	11,025,000,000	10,500,000,000	10,000,000,000
Inflation Adjusted Revenues	12,150,000,000	11,907,476,396	11,718,471,644	11,875,926,796	12,120,170,200
Net Operating Income	2,899,865,950	2,741,198,125	2,596,620,938	2,470,356,250	2,344,000,000
Inflation Adjusted NOI	2,899,865,950	2,819,935,375	2,759,948,193	2,794,073,332	2,840,967,895
EBITDA	5,139,500,000	4,892,250,000	4,644,875,000	4,422,500,000	4,200,000,000
Inflation Adjusted EBITDA	5,139,500,000	5,032,773,339	4,937,037,277	5,002,027,263	5,090,471,484
Free Cash Flow	2,122,553,450	2,015,979,375	1,921,402,188	1,822,231,250	1,720,984,127
Inflation Adjusted FCF	2,122,553,450	2,073,885,687	2,042,258,236	2,061,017,612	2,085,862,053

DISCOUNTED CASH FLOW ANALYSIS

Inputs

Year 0 Free Cash Flow	2,122,553,450
Short Term Growth Rate (G)	5.00%
Terminal Growth Rate (G)	Projected GDP
Weighted Average Cost of Capital (K)	7.15%

Actual	Normalized	Estimated
2,122,553,450	2,077,115,408	
Historic	Industry Projection	Estimated
5.25%	5.00%	

Year	Cash Flow	Growth Rate	DCF
0	(1,622,906,210)		(1,622,906,210)
1	2,228,681,123	5.00%	2,079,963,717
2	2,340,115,179	5.00%	2,038,228,561
3	2,457,120,938	5.00%	1,997,330,834
4	2,579,976,984	5.00%	1,957,253,734
5	2,708,975,834	5.00%	1,917,980,794
6	2,838,047,696	4.76%	1,875,282,227
7	2,966,588,552	4.53%	1,829,414,382
8	3,093,967,932	4.29%	1,780,649,348
9	3,219,533,526	4.06%	1,729,272,255
10	3,342,616,293	3.82%	1,675,578,472
Reversion	100,469,380,613	3.82%	50,363,043,955
			67,621,092,067

DIRECT CAPITALIZATION

Inputs

Net Operating Income	2,899,865,950
Direct Cap Rate	4.25%
68,300,176,724	

Actual	Normalized	Estimated
2,899,865,950	2,822,958,149	

MARKET MULTIPLES

Inputs

Revenue	12,150,000,000
Market Multiplier	5.2
63,180,000,000	

Actual	Normalized	Estimated
12,150,000,000	11,954,409,007	

Inputs

EBITDA	5,139,500,000
Market Multiplier	13.0
66,813,500,000	

Actual	Normalized	Estimated
5,139,500,000	5,040,361,872	

VALUE INDICATORS

Discounted Cash Flow	67,621,092,067
Direct Capitalization	68,300,176,724
Market Multiple - Revenue	63,180,000,000
Market Multiple - EBITDA	66,813,500,000
Income Approach	67,000,000,000
Income Weight	80%

Net Book Value	57,200,000,000
Cost Approach	57,200,000,000
Cost Weight	20%

Previous Unit Value	62,000,000,000
Indicated Unit Value	65,040,000,000
Company Return Value	62,000,000,000
DOR Unit Value	65,000,000,000

TAXABLE UNIT

Intangibles

	Calculated	Company
Goodwill	1,985,289,954	
Working Capital	584,208,333	-
Software	-	-
Other	-	-
Other	-	-
Total	2,569,498,287	

Unit Value	65,000,000,000
Less Intangibles	2,569,498,287
Net Taxable Unit	62,430,501,713

ALLOCATION AND DEDUCTIONS

Returned Unit Value	62,000,000,000
Returned GA Value	24,000,000,000
Georgia Allocation	38.709677%

Net Taxable Calculations	DOR	Returned
Georgia Value Before Deductions	24,166,645,562	24,000,000,000

Deductions:

Motor Vehicles	100,000,000	100,000,000
Pollution Control Equipment	175,000,000	175,000,000
Other Deductions	-	-
Other	-	-
Other	-	-
Other	-	-
Taxable FMV of Operating Property in Georgia	23,891,645,562	23,725,000,000

GROUP	END OF YEAR	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008 and prior Additions (Computed)
	TOTAL																	
RE	Col. (e)	Additions Col. (b)	Additions Col. (b)	Additions Col. (b)	Additions Col. (b)	Additions Col. (b)	Additions Col. (b)	Additions Col. (b)	Additions Col. (b)	Additions Col. (b)	Additions Col. (b)	Additions Col. (b)	Additions Col. (b)	Additions Col. (b)	Additions Col. (b)	Additions Col. (b)	Additions Col. (b)	
RE	125,673	0	0			102,287								679	3,000			19,707
RE	0	0	0															0
3	7,173,362	375,525	107,558	322,243	605,313	258,244	11,036	88,070	11,807	659,283	58,561	132,367	710,492	70,749	584,349	8,888	138,673	3,030,204
3	0	0	0															0
3	32,263,160	1,509,106	1,362,904	1,219,766	1,492,772	1,548,434	943,304	951,494	1,242,412	1,389,998	1,190,340	675,038	1,928,657	999,910	1,356,622	1,053,876	1,047,673	12,350,855
3	38,663,189	2,372,676	1,611,116	1,457,813	2,074,009	2,372,388	1,225,304	1,380,356	2,123,988	1,462,040	1,719,178	815,588	3,156,987	1,626,122	1,199,715	1,212,394	1,242,913	11,610,603
3	4,009,231	368,950	640,780	554,492	348,940	206,414	205,071	211,310	169,858	46,875	61,870	66,300	33,878	53,493	28,860	54,057	58,646	899,439
3	16,170,154	479,583	691,922	603,110	446,627	487,330	435,574	683,374	765,979	247,126	519,766	402,925	607,497	1,247,666	132,384	148,435	736,300	7,534,556
3	25,907,522	1,853,258	1,700,638	1,006,384	462,078	632,105	517,408	598,924	603,335	998,718	594,158	464,224	1,235,215	890,148	785,081	1,103,883	865,780	11,596,185
3	8,838,519	482,117	613,981	495,363	454,578	342,787	316,132	260,304	180,831	130,742	190,527	143,874	90,504	118,705	88,700	197,969	175,113	4,556,292
3	6,978,114	756,998	66,512	463,851	58,882	301,107	1,479,970	2,065,519	42,015	93,336	169,316	181,658	150,310	263,788	153,982	190,103	540,768	0
3	3,739,416	311,565	307,981	330,040	283,866	460,300	553,657	585,591	372,547	205,315	95,035	91,380	141,767	371	0	0	0	0
3																		0
2																		0
RE	2,145,649	1,129,050	0													76,792		939,807
RE	5,228,177	3,390	90,964	140,033	216,320	182,014	481,230	13,712	82,118		84,104	49,112	8,671	6,256	93,409	34,043	72,360	3,670,441
2	1,553,993	189,141	219,467	89,254	82,896	226,527	94,917	96,277	101,700	111,430	86,483	76,622	179,279	0	0	0	0	0
1	2,077,454	437,873	369,813	439,660	286,312	110,818	220,410	210,746	1,822	0	0	0	0	0	0	0	0	0
3	602,607	27,721	66,727	183,141	16,269	9,494	33,627	23,419	9,428	23,940	3,268	14,666	10,845	2,894	42,967	21,635	43,478	69,088
1	3,775,449	600,298	198,345	61,108	361,162	293,154		731,818	289,180	525,576	104,946	388,352	24,309		197,200</			

GEORGIA DEPARTMENT OF REVENUE
EMC VALUATION WORKSHEET

PERSONAL PROPERTY

GROUP 1	5,852,902	1,038,170	568,159	500,768	647,474	403,972	220,410	942,564	291,002	525,576	104,946	388,352	24,309	0	197,200	0	0	0
GROUP 2	59,360,835	17,854,221	22,023,545	8,797,000	404,457	387,530	2,077,769	62,993	218,410	209,727	298,644	324,601	472,329	153,982	190,103	1,459,032	2,399,451	2,027,041
GROUP 3	133,627,745	7,468,937	6,862,137	5,842,312	5,900,584	6,315,507	3,655,564	6,806,346	5,428,864	5,088,057	4,420,361	2,837,710	7,802,364	5,119,864	4,182,557	2,532,208	2,462,825	50,901,548
GROUP 4	1,060,399	189,141	219,467	88,536	37,589	142,367	96,127	90,196	110,651	78,151	8,174	0	0	0	0	0	0	0
Licensed Motor Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
GROUP 1	5,852,902	1,038,170	568,159	500,768	647,474	403,972	220,410	942,564	291,002	525,576	104,946	388,352	24,309	0	197,200	0	0	0
GROUP 2	59,360,835	17,854,221	22,023,545	8,797,000	404,457	387,530	2,077,769	62,993	218,410	209,727	298,644	324,601	472,329	153,982	190,103	1,459,032	2,399,451	2,027,041
GROUP 3	133,627,745	7,468,937	6,862,137	5,842,312	5,900,584	6,315,507	3,655,564	6,806,346	5,428,864	5,088,057	4,420,361	2,837,710	7,802,364	5,119,864	4,182,557	2,532,208	2,462,825	50,901,548
GROUP 4	1,060,399	189,141	219,467	88,536	37,589	142,367	96,127	90,196	110,651	78,151	8,174	0	0	0	0	0	0	0
Licensed Motor Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
GROUP 3 ADJUSTMENT								0	0	0	0	0	0	0	0	Minimum Percentage	0	15%

COMPOSITE CONVERSION FACTOR

GROUP 1	0.84	0.68	0.60	0.43	0.22	0.20	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15
GROUP 2	0.91	0.82	0.80	0.78	0.66	0.54	0.42	0.29	0.21	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15
GROUP 3	0.95	0.90	0.89	0.87	0.86	0.84	0.83	0.76	0.67	0.59	0.51	0.43	0.36	0.28	0.23	0.15	0.15	0.15
GROUP 4	0.76	0.51	0.30	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10

INDICATED BASIC

COST APPROACH VALUE

TOTAL	2,341,334	872,063	386,348	300,461	278,414	88,874	44,082	141,385	43,650	78,836	15,742	58,253	3,646	0	29,580	0	0	0
GROUP 1	44,270,106	16,247,341	18,059,307	7,037,600	315,477	255,770	1,121,995	26,457	63,339	44,043	44,797	48,690	70,849	23,097	28,515	218,855	359,918	304,056
GROUP 2	64,302,383	7,095,490	6,175,923	5,199,658	5,133,508	5,431,336	3,070,673	5,649,267	4,125,937	3,408,998	2,608,013	1,447,232	3,355,017	1,843,151	1,171,116	582,408	369,424	7,635,232
GROUP 3	338,562	143,747	111,928	26,561	3,759	14,237	9,613	9,020	11,065	7,815	817	0	0	0	0	0	0	0
GROUP 4	3,401,888																	
CWIP (75% OF COST)	805,411																	
M&S	115,459,684																	
TOTAL PERSONAL PROPERTY	1,020,050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Licensed Motor Vehicles	2,583,297																	

Motor Vehicle Taxable Value

REAL ESTATE

REAL ESTATE COST (INCLUDING CWIP)

CWIP ADJUSTMENT (25%)

TOTAL COST FOR VALUATION PURPOSES

TOTAL RETURNED VALUE (PT42's)

DOR VALUE (DON Sheets)

Indicated FMV	Indicated Factor	DOR FMV	DOR Factor	Net Book Value
Fair Market Value for company - Operating Property Only	120,282,199	120,856,967		Net Utility Plant
Fair Market Value for Georgia - Operating Property Only	120,282,199	120,856,967		M&S
DEDUCT:				Total
Motor Vehicles locally assessed	1,020,050	2,583,297		
Pollution control equipment				Ratio of DOR
Other deductions				Company Value
Total taxable FMV of operating property in Georgia	119,262,000	118,273,670	1.00000000	to Net Book
Total FMV for all non-operating property in Georgia	0			69.93%

APPENDIX I

**DISTRIBUTION
OF VALUES**

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2025

County	District	100% FMV
APPLING	BAXLEY	12,587,550
	COUNTY UNINCORPORATED	2,098,398,965
	GRAHAM	685,761
	SURRENCY	255,585
	APPLING Total	2,111,927,861
ATKINSON	COUNTY UNINCORPORATED	23,245,514
	PEARSON	5,751,064
	WILLACOOCHEE	6,407,380
	ATKINSON Total	35,403,958
BACON	ALMA	66,216,939
	COUNTY UNINCORPORATED	48,475,637
	BACON Total	114,692,576
BAKER	COUNTY UNINCORPORATED	32,996,148
	NEWTON	2,267,127
	BAKER Total	35,263,275
BALDWIN	COUNTY UNINCORPORATED	216,687,624
	MILLEDGEVILLE	82,458,633
	BALDWIN Total	299,146,257
BANKS	ALTO - BANKS	1,377,500
	BALDWIN - BANKS	2,176,900
	COUNTY UNINCORPORATED	148,547,227
	GILLSVILLE	567,073
	HOMER	6,175,757
	LULA	2,353,594
	MAYSVILLE - BANKS	2,007,578
	BANKS Total	163,205,629
BARROW	AUBURN - BARROW	11,952,221
	BETHLEHEM	4,155,034
	BRASELTON	7,166,452
	CARL	2,711,949
	COUNTY UNINCORPORATED	175,652,819
	STATHAM	9,659,058
	WINDER	30,102,349
	BARROW Total	241,399,882
BARTOW	ADAIRSVILLE	18,265,183

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County	District	100% FMV
BARTOW	CARTERSVILLE	38,904,107
	COUNTY UNINCORPORATED	1,513,711,320
	EMERSON	8,083,691
	EUHARLEE	17,933,843
	KINGSTON	3,617,761
	TAYLORSVILLE	1,520,529
	WHITE	3,185,060
	BARTOW Total	1,605,221,494
BEN HILL	COUNTY UNINCORPORATED	90,371,707
	FITZGERALD	21,894,781
	BEN HILL Total	112,266,488
BERRIEN	ALAPAHA	3,479,569
	COUNTY UNINCORPORATED	48,725,388
	ENIGMA	1,659,309
	NASHVILLE	9,279,931
	RAY CITY	2,192,987
	BERRIEN Total	65,337,184
BIBB	COUNTY INCORPORATED	772,972,178
	BIBB Total	772,972,178
BLECKLEY	ALLENTOWN	2,348
	COCHRAN	12,375,770
	COUNTY UNINCORPORATED	28,568,231
	BLECKLEY Total	40,946,349
BRANTLEY	COUNTY FIRE -UNINC	79,958,654
	COUNTY FIRE -UNINC CALVARY VFD	10,454,173
	COUNTY FIRE -UNINC HOBOKEN VFD	250,570
	COUNTY FIRE -UNINC HRTNSE VFD	22,001
	COUNTY FIRE -UNINC NAHUNTA VFD	259,092
	COUNTY FIRE -UNINC WSVLLE VFD	11,161,262
	HOBOKEN	4,394,934
	NAHUNTA	24,448,217
	BRANTLEY Total	130,948,903
BROOKS	BARWICK	504,964
	COUNTY UNINCORPORATED	131,641,095
	MORVEN	1,380,483
	PAVO	420,888

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County	District	100% FMV
BROOKS		
	QUITMAN	2,977,208
	BROOKS Total	136,924,638
BRYAN		
	COUNTY UNINCORPORATED	165,214,948
	PEMBROKE	9,396,828
	RICHMOND HILL	25,805,976
	BRYAN Total	200,417,752
BULLOCH		
	BROOKLET	5,634,722
	COUNTY FIRE - UNINC STSBORO	50,916,669
	COUNTY UNINCORPORATED	130,141,805
	PORTAL	2,275,222
	STATESBORO	53,482,555
	BULLOCH Total	242,450,973
BURKE		
	BLYTHE	68,758
	COUNTY UNINCORPORATED	22,411,679,064
	GIRARD	721,907
	KEYSVILLE	599,947
	MIDVILLE	4,332,848
	SARDIS	3,153,682
	VIDETTE	252,408
	WAYNESBORO	22,449,994
	BURKE Total	22,443,258,608
BUTTS		
	COUNTY UNINCORPORATED	189,748,417
	FLOVILLA	2,901,222
	JACKSON	29,286,556
	JENKINSBURG	2,441,981
	BUTTS Total	224,378,176
CALHOUN		
	ARLINGTON - CALHOUN	5,183,024
	COUNTY UNINCORPORATED	45,735,727
	EDISON	3,643,953
	LEARY	1,565,942
	MORGAN	1,685,472
	CALHOUN Total	57,814,118
CAMDEN		
	COUNTY UNINCORPORATED	161,586,871
	KINGSLAND	50,708,781
	ST. MARYS	55,283,034
	WOODBINE	4,672,242

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County	District	100% FMV
CAMDEN Total		272,250,928
CANDLER		
	COUNTY UNINCORPORATED	36,070,828
	METTER	20,191,532
	PULASKI	492,885
CANDLER Total		56,755,245
CARROLL		
	BOWDON	11,365,596
	BREMEN 40% - CARROLL	1,008,691
	CARROLLTON	73,977,896
	COUNTY UNINCORPORATED	380,611,919
	MT ZION	10,868,964
	ROOPVILLE	1,209,948
	TEMPLE	9,496,821
	VILLA RICA	23,916,059
	WHITESBURG	4,109,369
CARROLL Total		516,565,263
CATOOSA		
	COUNTY UNINCORPORATED	135,426,350
	FORT OGLETHORPE	3,231,455
	RINGGOLD	15,193,180
CATOOSA Total		153,850,985
CHARLTON		
	COUNTY UNINCORPORATED	106,967,729
	FOLKSTON	20,616,088
	HOMELAND	7,285,714
CHARLTON Total		134,869,531
CHATHAM		
	BLOOMINGDALE	11,803,895
	COUNTY UNINCORPORATED	475,701,576
	GARDEN CITY	62,579,869
	POOLER	61,666,681
	PORT WENTWORTH	51,691,001
	SAVANNAH	448,422,670
	THUNDERBOLT	4,232,953
	TYBEE ISLAND	9,087,535
	VERNONBURG	359,016
CHATHAM Total		1,125,545,196
CHATTAHOOCHEE		
	COUNTY UNINCORPORATED	21,722,635
	CUSSETA	2,669,806
CHATTAHOOCHEE Total		24,392,441
CHATTOOGA		

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2025

County	District	100% FMV
CHATTOOGA		
	COUNTY UNINCORPORATED	79,739,820
	LYERLY	1,126,488
	MENLO	958,106
	SUMMERVILLE 100%	14,134,257
	TRION	6,098,258
	CHATTOOGA Total	102,056,929
CHEROKEE		
	BALL GROUND	9,540,695
	CANTON	70,848,299
	COUNTY UNINCORPORATED	518,211,641
	HOLLY SPRINGS	30,803,565
	NELSON - CHEROKEE	1,668,608
	WALESKA	1,866,251
	WOODSTOCK	78,021,601
	CHEROKEE Total	710,960,660
CLARKE		
	ATHENS D/T DEV AUTH	68,210,799
	BOGART	1,000,322
	COUNTY INCORPORATED	339,261,762
	WINTERVILLE	5,068,500
	CLARKE Total	413,541,383
CLAY		
	BLUFFTON	673,304
	COUNTY UNINCORPORATED	32,862,800
	FORT GAINES	4,060,888
	CLAY Total	37,596,992
CLAYTON		
	COLLEGE PARK	4,285,307
	COUNTY UNINCORPORATED	573,726,809
	FOREST PARK	383,855,117
	JONESBORO	26,593,541
	LAKE CITY	9,631,105
	LOVEJOY	12,705,105
	MORROW	32,895,195
	RIVERDALE	33,217,622
	UNINCORP. ATLANTA AIRPORT	52,683,088
	CLAYTON Total	1,129,592,889
CLINCH		
	COUNTY UNINCORPORATED	74,212,443
	HOMERVILLE	9,121,980
	CLINCH Total	83,334,423
COBB		

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County	District	100% FMV
COBB	ACWORTH	42,932,030
	AUSTELL	55,893,717
	COUNTY SSD CUMBERLAND 02	71,347,532
	COUNTY UNINCORPORATED	2,345,370,605
	KENNESAW	55,429,303
	MABLETON	11,740,864
	MARIETTA	94,181,683
	POWDER SPRINGS	20,663,302
	SMYRNA	128,165,369
	COBB Total	2,825,724,405
COFFEE	AMBROSE	6,195,516
	BROXTON	2,352,339
	COUNTY UNINCORPORATED	152,087,385
	DOUGLAS	7,510,026
	NICHOLLS	6,964,245
	COFFEE Total	175,109,511
COLQUITT	BERLIN	948,276
	COUNTY UNINCORPORATED	184,659,008
	DOERUN	621,511
	ELLENTON	419,036
	FUNSTON	1,017,860
	MOULTRIE	20,837,689
	NORMAN PARK	2,355,225
	RIVERSIDE	92,774
	COLQUITT Total	210,951,379
COLUMBIA	COUNTY UNINCORPORATED	356,267,057
	GROVETOWN	22,743,856
	HARLEM	8,211,103
	COLUMBIA Total	387,222,016
COOK	ADEL	5,483,270
	CECIL	1,224,104
	COUNTY UNINCORPORATED	65,406,356
	LENOX	4,977,499
	SPARKS	4,941,436
	COOK Total	82,032,665
COWETA	COUNTY UNINCORPORATED	1,068,683,410
	GRANTVILLE	3,676,278

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2025

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COWETA	HARALSON	1,332,328
	MORELAND	1,725,167
	NEWNAN	78,966,645
	PALMETTO	27,188,555
	SENOIA	20,110,138
	SHARPSBURG	1,792,173
	TURIN	1,579,097
	COWETA Total	1,205,053,791
CRAWFORD	COUNTY UNINCORPORATED	85,485,494
	ROBERTA	3,240,070
	CRAWFORD Total	88,725,564
CRISP	ARABI	1,418,222
	CORDELE	5,948,604
	COUNTY UNINCORPORATED	55,884,852
	CRISP Total	63,251,678
DADE	COUNTY UNINCORPORATED	80,834,386
	TRENTON	13,640,610
	DADE Total	94,474,996
DAWSON	COUNTY UNINCORPORATED	133,709,821
	DAWSONVILLE	9,926,811
	DAWSON Total	143,636,632
DECATUR	ATTAPULGUS	905,087
	BAINBRIDGE	54,613,567
	BRINSON	1,315,172
	CLIMAX	1,455,345
	COUNTY UNINCORPORATED	165,250,310
	DECATUR Total	223,539,481
DEKALB	ATLANTA	115,855,930
	AVONDALE ESTATES	6,122,089
	BROOKHAVEN	96,893,224
	CHAMBLEE	58,110,110
	CLARKSTON	17,611,632
	COUNTY UNINCORPORATED	750,917,163
	DECATUR 50%	41,285,119
	DORAVILLE	45,301,550
	DUNWOODY	103,920,838

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County	District	100% FMV
DEKALB	LITHONIA	15,618,408
	PINE LAKE	1,261,944
	STONE MOUNTAIN	29,433,937
	STONECREST	118,864,183
	TUCKER	180,754,632
	DEKALB Total	1,581,950,759
DODGE	CHAUNCEY	1,134,072
	CHESTER	1,425,416
	COUNTY UNINCORPORATED	73,548,991
	EASTMAN	17,333,716
	MILAN	745,465
	RHINE	1,148,767
	DODGE Total	95,336,427
DOOLY	BYROMVILLE	1,320,046
	COUNTY UNINCORPORATED	95,427,251
	DOOLING	144,346
	LILLY	2,194,744
	PINEHURST	2,777,623
	UNADILLA	7,505,321
	VIENNA	13,022,431
	DOOLY Total	122,391,762
DOUGHERTY	ALBANY	57,546,811
	COUNTY UNINCORPORATED	317,296,781
	DOUGHERTY Total	374,843,592
DOUGLAS	AUSTELL	576,749
	COUNTY UNINCORPORATED	518,451,046
	DOUGLASVILLE	96,363,972
	VILLA RICA	10,432,458
	DOUGLAS Total	625,824,225
EARLY	ARLINGTON - EARLY	958,297
	BLAKELY	11,513,347
	COUNTY UNINCORPORATED	97,018,961
	DAMASCUS	4,183,194
	JAKIN	1,558,043
	EARLY Total	115,231,842
ECHOLS	COUNTY UNINCORPORATED	36,011,985

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2025

County	District	100% FMV
ECHOLS Total		36,011,985
EFFINGHAM		
	COUNTY UNINCORPORATED	981,446,572
	GUYTON	5,081,986
	RINCON	23,758,645
	SPRINGFIELD	9,587,634
EFFINGHAM Total		1,019,874,837
ELBERT		
	BOWMAN	7,882,408
	COUNTY UNINCORPORATED	159,347,332
	ELBERTON	2,654,203
ELBERT Total		169,883,943
EMANUEL		
	ADRIAN	1,027,656
	COUNTY UNINCORPORATED	79,596,322
	GARFIELD	575,103
	NUNEZ	229,619
	OAK PARK	75,666
	STILLMORE	1,356,434
	SUMMERTOWN	12,904
	SWAINSBORO	41,281,465
	TWIN CITY	5,807,454
EMANUEL Total		129,962,623
EVANS		
	BELLVILLE	886,741
	CLAXTON	6,536,277
	COUNTY UNINCORPORATED	44,509,703
	DAISY	391,861
	HAGAN	2,121,167
EVANS Total		54,445,749
FANNIN		
	BLUE RIDGE	11,663,306
	COUNTY UNINCORPORATED	79,376,759
	MCCAYSVILLE	4,870,682
	MORGANTON	1,010,975
FANNIN Total		96,921,722
FAYETTE		
	BROOKS	1,148,157
	COUNTY UNINCORPORATED	166,217,441
	FAYETTEVILLE	58,891,351
	PEACHTREE CITY	81,843,836
	TYRONE	22,469,718
FAYETTE Total		330,570,503

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County	District	100% FMV
FLOYD	CAVE SPRINGS	6,124,453
	COUNTY UNINCORPORATED	885,728,149
	ROME	120,117,710
	FLOYD Total	1,011,970,312
FORSYTH	COUNTY UNINCORPORATED	476,414,890
	CUMMING	51,187,999
	FORSYTH Total	527,602,889
FRANKLIN	CANON	1,979,282
	CARNESVILLE	2,214,987
	COUNTY UNINCORPORATED	68,188,152
	FRANKLIN SPRINGS	1,901,162
	LAVONIA	7,016,254
	ROYSTON	4,738,898
	FRANKLIN Total	86,038,735
FULTON	ALPHARETTA	330,207,616
	ATLANTA	3,302,017,104
	CHATTAHOOCHEE HILLS	6,122,427
	COLLEGE PARK	26,892,383
	COUNTY UNINCORPORATED	198,512,827
	EAST POINT	53,454,688
	FAIRBURN	105,882,712
	HAPEVILLE	15,307,969
	JOHNS CREEK	135,455,203
	MILTON	90,116,799
	MOUNTAIN PARK	1,107,768
	PALMETTO	31,452,541
	ROSWELL	182,567,789
	SANDY SPRINGS	245,720,423
	SOUTH FULTON	416,030,861
	UNION CITY	55,601,925
	FULTON Total	5,196,451,035
GILMER	COUNTY UNINCORPORATED	146,358,446
	EAST ELLIJAY	5,259,045
	ELLIJAY	25,774,028
	GILMER Total	177,391,519
GLASCOCK	COUNTY UNINCORPORATED	37,267,239
	GIBSON	1,610,208

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County	District	100% FMV
GLASCOCK		
	MITCHELL	619,605
	GLASCOCK Total	39,497,052
GLYNN		
	BRUNSWICK	50,522,821
	COUNTY SSD - JEKYLL #6	105,941
	COUNTY SSD - SEA ISLAND #5	5,631,464
	COUNTY UNINCORPORATED	385,575,782
	COUNTY WIDE CAPITAL PROJECTS	1
	GLYNN Total	441,836,009
GORDON		
	CALHOUN	23,162,017
	COUNTY UNINCORPORATED	198,481,779
	FAIRMOUNT	4,867,978
	PLAINVILLE	1,064,937
	RESACA	561,650
	GORDON Total	228,138,361
GRADY		
	CAIRO	23,733,787
	COUNTY UNINCORPORATED	72,225,340
	WHIGHAM	2,072,275
	GRADY Total	98,031,402
GREENE		
	COUNTY FIRE - GREENSBORO	13,986,524
	COUNTY FIRE - GRESHAMVILLE	4,537,910
	COUNTY FIRE - LIBERTY	20,903,126
	COUNTY FIRE - OLD SALEM	33,432,801
	COUNTY FIRE - SILOAM	5,414,169
	COUNTY FIRE - UNION POINT	8,001,301
	COUNTY FIRE - WALKER CHURCH	7,106,403
	COUNTY FIRE - WHITE PLAINS	1,188,278
	COUNTY FIRE - WOODVILLE	2,611,610
	GREENSBORO	29,570,746
	SILOAM	587,238
	UNION POINT	8,867,020
	WHITE PLAINS	1,257,070
	WOODVILLE	2,624,708
	GREENE Total	140,088,904
GWINNETT		
	AUBURN - GWINNETT	197,868
	BERKELEY LAKE	5,022,857
	BRASELTON	5,376,401
	BUFORD	87,003,570

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GWINNETT	COUNTY UNINCORPORATED	1,027,591,552
	DACULA	11,064,297
	DULUTH	59,674,864
	GRAYSON	6,151,932
	LAWRENCEVILLE	79,630,631
	LILBURN	28,496,640
	LOGANVILLE	5,782,944
	NORCROSS	136,375,276
	PEACHTREE CORNERS	97,776,746
	REST HAVEN	798,513
	SNELLVILLE	22,876,998
	SUGAR HILL	29,254,553
	SUWANEE	65,231,167
	GWINNETT Total	1,668,306,809
HABERSHAM	ALTO - HABERSHAM	1,345,487
	BALDWIN - HABERSHAM	6,187,066
	CLARKESVILLE	6,187,885
	CORNELIA	21,585,011
	COUNTY UNINCORPORATED	219,327,586
	DEMOREST	5,096,481
	MOUNT AIRY	2,269,889
	TALLULAH FALLS	60,296,634
	HABERSHAM Total	322,296,039
HALL	BRASELTON	2,843,292
	BUFORD	6,274,680
	CLERMONT	5,159,035
	COUNTY UNINCORPORATED	408,501,880
	FLOWERY BRANCH	16,001,474
	GAINESVILLE 100%	109,040,316
	GILLSVILLE	639,334
	LULA	5,127,450
	OAKWOOD	35,939,566
	HALL Total	589,527,027
HANCOCK	COUNTY UNINCORPORATED	185,125,166
	SPARTA	3,925,205
	HANCOCK Total	189,050,371
HARALSON	BREMEN 40% - HARALSON	30,011,405
	BUCHANAN 100%	4,590,592

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HARALSON	COUNTY UNINCORPORATED	114,066,159
	TALLAPOOSA	13,844,714
	TEMPLE	20,996
	WACO	2,922,813
	HARALSON Total	165,456,679
HARRIS	COUNTY UNINCORPORATED	467,351,403
	HAMILTON	2,665,374
	PINE MOUNTAIN	5,002,661
	SHILOH	2,080,705
	WAVERLY HALL	3,561,997
	WEST POINT	1,517,882
	HARRIS Total	482,180,022
HART	BOWERSVILLE	1,238,859
	CANON	173,368
	COUNTY UNINCORPORATED	317,412,080
	HARTWELL	38,246,399
	ROYSTON	1,010,712
	HART Total	358,081,418
HEARD	CENTRALHATCHEE	1,207,105
	COUNTY UNINCORPORATED	556,636,778
	EPHESUS	1,183,601
	FRANKLIN	3,210,839
	HEARD Total	562,238,323
HENRY	COUNTY UNINCORPORATED	445,756,444
	HAMPTON	15,635,835
	LOCUST GROVE	27,806,420
	MCDONOUGH	44,493,840
	STOCKBRIDGE	46,907,769
	HENRY Total	580,600,308
HOUSTON	CENTERVILLE	12,166,484
	COUNTY SSD - ROBINS AFB	4,065,486
	COUNTY UNINCORPORATED	217,113,149
	PERRY - HOUSTON	31,812,076
	WARNER ROBINS - HOUSTON	131,520,783
	HOUSTON Total	396,677,978
IRWIN	COUNTY UNINCORPORATED	99,981,523

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County	District	100% FMV
IRWIN		
	OCILLA	7,263,382
	IRWIN Total	107,244,905
JACKSON		
	ARCADE	7,029,410
	BRASELTON	8,510,499
	COMMERCE	36,213,636
	COUNTY FIRE - ARCADE	9,690,198
	COUNTY FIRE - CENTRAL JACKSON	8,451,321
	COUNTY FIRE - EAST JACKSON	20,146,702
	COUNTY FIRE - HARRISBURG	13,705,044
	COUNTY FIRE - JACKSON TRAIL	27,017,674
	COUNTY FIRE - MAYSVILLE	7,007,262
	COUNTY FIRE - NICHOLSON/CENTER	33,234,176
	COUNTY FIRE - NORTH JACKSON	33,466,232
	COUNTY FIRE - PLAINVIEW	10,049,499
	COUNTY FIRE - SOUTH JACKSON	22,043,767
	COUNTY FIRE - WEST JACKSON	20,525,787
	COUNTY UNINCORPORATED	18,445,605
	HOSCHTON	10,232,284
	JEFFERSON	104,647,130
	MAYSVILLE - JACKSON	14,047,134
	NICHOLSON	7,613,981
	PENDERGRASS	6,542,947
	TALMO	1,452,064
	JACKSON Total	420,072,352
JASPER		
	COUNTY UNINCORPORATED	106,512,231
	MONTICELLO	2,299,263
	SHADY DALE	908,596
	JASPER Total	109,720,090
JEFF DAVIS		
	COUNTY UNINCORPORATED	64,299,181
	HAZLEHURST	12,140,363
	JEFF DAVIS Total	76,439,544
JEFFERSON		
	AVERA	704,458
	BARTOW	2,271,226
	COUNTY UNINCORPORATED	343,817,733
	LOUISVILLE	5,510,002
	STAPLETON	1,552,860
	WADLEY	12,330,389
	WRENS	7,775,679

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County	District	100% FMV
JEFFERSON Total		373,962,347
JENKINS		
	COUNTY UNINCORPORATED	82,802,271
	MILLEN	8,377,193
JENKINS Total		91,179,464
JOHNSON		
	ADRIAN	622,711
	COUNTY UNINCORPORATED	28,932,330
	KITE	1,326,883
	WRIGHTSVILLE	6,322,091
JOHNSON Total		37,204,015
JONES		
	COUNTY SSD - N RIVER BOND	4,928,665
	COUNTY UNINCORPORATED	191,639,498
	GRAY	11,322,014
JONES Total		207,890,177
LAMAR		
	BARNESVILLE	7,103,638
	COUNTY UNINCORPORATED	91,250,275
	MILNER	2,358,965
LAMAR Total		100,712,878
LANIER		
	COUNTY UNINCORPORATED	34,518,693
	LAKELAND	5,761,603
LANIER Total		40,280,296
LAURENS		
	CADWELL	2,312,986
	COUNTY UNINCORPORATED	150,686,990
	DEXTER	2,939,532
	DUBLIN 40%	47,401,873
	DUDLEY	7,552,988
	EAST DUBLIN 47%	6,169,059
	MONTROSE	673,297
	RENTZ	8,730,582
LAURENS Total		226,467,307
LEE		
	COUNTY UNINCORPORATED	100,255,921
	LEESBURG	6,353,888
	SMITHVILLE	2,554,257
LEE Total		109,164,066
LIBERTY		
	ALLENHURST	1,420,595
	COUNTY UNINCORPORATED	225,493,299

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County	District	100% FMV
LIBERTY	FLEMINGTON	3,638,174
	GUMBRANCH	94,075
	HINESVILLE	62,424,565
	MIDWAY	14,827,752
	RICEBORO	9,592,129
	WALTHOURVILLE	3,569,147
	LIBERTY Total	321,059,736
LINCOLN	COUNTY UNINCORPORATED	48,462,821
	LINCOLNTON	7,542,214
	LINCOLN Total	56,005,035
LONG	COUNTY UNINCORPORATED	53,048,895
	LUDOWICI	10,046,516
	LONG Total	63,095,411
LOWNDES	COUNTY UNINCORPORATED	331,432,623
	DASHER	7,297,343
	HAHIRA	7,513,946
	LAKE PARK	2,920,214
	REMERTON	1,854,277
	VALDOSTA	140,729,225
	LOWNDES Total	491,747,628
LUMPKIN	COUNTY UNINCORPORATED	91,362,743
	DAHLONEGA	14,108,168
	LUMPKIN Total	105,470,911
MACON	COUNTY UNINCORPORATED	101,899,352
	IDEAL	2,596,699
	MARSHALLVILLE	4,743,782
	MONTEZUMA	15,005,163
	OGLETHORPE	9,363,347
	MACON Total	133,608,343
MADISON	CARLTON	2,629,320
	COLBERT	3,239,774
	COMER	8,223,831
	COUNTY UNINCORPORATED	220,990,949
	DANIELSVILLE	3,116,423
	HULL	1,143,711
	ILA	1,144,116

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County	District	100% FMV
MADISON	ROYSTON	957
	MADISON Total	240,489,081
MARION	BUENA VISTA	5,682,406
	COUNTY UNINCORPORATED	32,764,235
	MARION Total	38,446,641
MCDUFFIE	COUNTY UNINCORPORATED	159,339,679
	DEARING	2,190,516
	THOMSON	18,148,811
	MCDUFFIE Total	179,679,006
MCINTOSH	COUNTY UNINCORPORATED	63,898,669
	DARIEN 100%	9,149,616
	MCINTOSH Total	73,048,285
MERIWETHER	COUNTY UNINCORPORATED	118,867,971
	GAY	1,371,730
	GREENVILLE	4,278,886
	HARALSON	13,624
	LONE OAK	293,729
	LUTHERSVILLE	1,905,152
	MANCHESTER	16,395,007
	SPRINGDALE/PINE MOUNTAIN	178,917
	WARM SPRINGS	2,912,946
	WOODBURY	3,786,606
	MERIWETHER Total	150,004,568
MILLER	COLQUITT	6,902,355
	COUNTY UNINCORPORATED	27,298,187
	MILLER Total	34,200,542
MITCHELL	BACONTON	1,526,160
	CAMILLA	1,347,088
	COUNTY UNINCORPORATED	160,478,568
	MEIGS	522,205
	PELHAM	6,668,264
	SALE CITY	2,292,593
	MITCHELL Total	172,834,878
MONROE	COUNTY UNINCORPORATED	1,441,488,977
	CULLODEN	647,651

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County	District	100% FMV
MONROE		
	FORSYTH	8,944,759
	MONROE Total	1,451,081,387
MONTGOMERY		
	AILEY	1,502,580
	ALSTON	1,953,133
	COUNTY UNINCORPORATED	38,734,021
	HIGGSTON	997,810
	MT VERNON	5,398,409
	TARRYTOWN	341,543
	UVALDA	2,304,268
	VIDALIA - MONTGOMERY	90,718
	MONTGOMERY Total	51,322,482
MORGAN		
	BOSTWICK	673,498
	BUCKHEAD	1,485,406
	COUNTY UNINCORPORATED	172,065,994
	MADISON	27,470,027
	RUTLEDGE	4,168,159
	MORGAN Total	205,863,084
MURRAY		
	CHATSWORTH 75%	17,654,582
	COUNTY UNINCORPORATED	477,054,297
	ETON	4,518,492
	MURRAY Total	499,227,371
MUSCOGEE		
	COUNTY USD 1 - URBAN	452,979,688
	COUNTY USD 2 - RURAL	36,615,844
	COUNTY USD 4 - FTBENNING	13,780,383
	COUNTY USD 5 - DOWNTOWN	7,083,767
	COUNTY USD 6 - DOWNTOWN	3,797,770
	COUNTY USD 7 - DOWNTOWN	74,206
	MUSCOGEE Total	514,331,658
NEWTON		
	COUNTY UNINCORPORATED	226,849,414
	COVINGTON	26,410,124
	MANSFIELD	1,842,281
	NEWBORN	1,168,516
	OXFORD	242,804
	PORTERDALE	4,267,873
	SOCIAL CIRCLE	330,672
	NEWTON Total	261,111,684
OCONEE		

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County	District	100% FMV
OCONEE	BISHOP	856,724
	BOGART	5,511,171
	COUNTY UNINCORPORATED	108,130,357
	NORTH HIGH SHOALS	1,386,043
	WATKINSVILLE	10,479,845
	OCONEE Total	126,364,140
OGLETHORPE	ARNOLDSVILLE	1,102,245
	COUNTY UNINCORPORATED	58,439,544
	CRAWFORD	1,424,097
	LEXINGTON	2,155,346
	OGLETHORPE Total	63,121,232
PAULDING	BRASWELL	595,790
	COUNTY UNINCORPORATED	451,791,639
	DALLAS	27,816,853
	HIRAM	12,789,730
	PAULDING Total	492,994,012
PEACH	BYRON	13,727,444
	COUNTY UNINCORPORATED	81,472,146
	FORT VALLEY	2,069,492
	PERRY - PEACH	284,081
	WARNER ROBINS - PEACH	1,861,485
	PEACH Total	99,414,648
PICKENS	COUNTY UNINCORPORATED	99,252,620
	JASPER	22,720,067
	NELSON - PICKENS	2,281,441
	TALKING ROCK	683,918
	PICKENS Total	124,938,046
PIERCE	BLACKSHEAR	11,860,255
	COUNTY UNINCORPORATED	110,198,065
	PATTERSON	8,608,498
	WAYCROSS	75,441
	PIERCE Total	130,742,259
PIKE	CONCORD	1,324,812
	COUNTY UNINCORPORATED	58,762,565
	MEANSVILLE	606,453
	MOLENA	2,212,315

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PIKE		
	WILLIAMSON	1,368,474
	ZEBULON	4,085,955
	PIKE Total	68,360,574
POLK		
	ARAGON	3,557,890
	BRASWELL	265,146
	CEDARTOWN	22,155,560
	COUNTY UNINCORPORATED	222,972,861
	ROCKMART	16,843,082
	TAYLORSVILLE	36,317
	POLK Total	265,830,856
PULASKI		
	COUNTY UNINCORPORATED	44,577,946
	HAWKINSVILLE	19,000,582
	PULASKI Total	63,578,528
PUTNAM		
	COUNTY UNINCORPORATED	286,188,778
	EATONTON	57,557,492
	PUTNAM Total	343,746,270
QUITMAN		
	COUNTY UNINCORPORATED	11,864,980
	GEORGETOWN	3,094,659
	QUITMAN Total	14,959,639
RABUN		
	CLAYTON	9,719,710
	COUNTY UNINCORPORATED	1,527,519,455
	DILLARD	6,096,213
	MOUNTAIN CITY	2,720,727
	SKY VALLEY	4,298,287
	TALLULAH FALLS	33,741,929
	TIGER	1,281,261
	RABUN Total	1,585,377,582
RANDOLPH		
	COUNTY UNINCORPORATED	51,160,386
	CUTHBERT	9,471,085
	SHELLMAN	3,089,980
	RANDOLPH Total	63,721,451
RICHMOND		
	AUGUSTA URBAN SERVICE	292,383,564
	BLYTHE	1,693,035
	COUNTY UNINCORPORATED	410,640,833
	HEPHZIBAH	10,113,120

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RICHMOND Total		714,830,552
ROCKDALE		
	CONYERS	58,135,362
	COUNTY UNINCORPORATED	151,300,201
ROCKDALE Total		209,435,563
SCHLEY		
	COUNTY UNINCORPORATED	18,983,084
	ELLAVILLE	1,269,340
SCHLEY Total		20,252,424
SCREVEN		
	COUNTY UNINCORPORATED	165,719,227
	HILTONIA	1,456,227
	NEWINGTON	11,226,240
	OLIVER	2,435,400
	ROCKY FORD	3,293,275
	SYLVANIA	1,949,455
SCREVEN Total		186,079,824
SEMINOLE		
	COUNTY UNINCORPORATED	37,506,668
	DONALSONVILLE	16,208,486
	IRON CITY	1,391,593
SEMINOLE Total		55,106,747
SPALDING		
	COUNTY UNINCORPORATED	133,663,579
	GRIFFIN	17,427,098
	ORCHARD HILL	394,335
	SUNNY SIDE	493,821
SPALDING Total		151,978,833
STEPHENS		
	AVALON	2,176,161
	COUNTY UNINCORPORATED	92,023,768
	MARTIN	1,164,736
	TOCCOA	18,652,266
STEPHENS Total		114,016,931
STEWART		
	COUNTY UNINCORPORATED	134,363,368
	LUMPKIN	1,648,839
	RICHLAND	2,938,158
STEWART Total		138,950,365
SUMTER		
	AMERICUS 50%	56,411,013
	ANDERSONVILLE	2,396,095
	COUNTY UNINCORPORATED	142,861,990

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County	District	100% FMV
SUMTER	DESOTO	529,570
	LESLIE	4,920,514
	PLAINS	3,199,835
	SUMTER Total	210,319,017
TALBOT	COUNTY UNINCORPORATED	310,542,380
	GENEVA	2,474,388
	JUNCTION CITY	10,757,968
	MANCHESTER	164,778
	TALBOTTON	7,324,775
	WOODLAND	2,807,326
	TALBOT Total	334,071,615
TALIAFERRO	COUNTY UNINCORPORATED	27,543,432
	CRAWFORDVILLE	2,932,916
	SHARON	698,926
	TALIAFERRO Total	31,175,274
TATTNALL	COBBTOWN	1,514,646
	COLLINS	1,236,790
	COUNTY UNINCORPORATED	84,922,865
	GLENNVILLE	10,392,783
	MANASSAS	278,221
	REIDSVILLE	9,297,487
	TATTNALL Total	107,642,792
TAYLOR	BUTLER	6,251,417
	COUNTY UNINCORPORATED	106,140,154
	REYNOLDS	40,767,705
	TAYLOR Total	153,159,276
TELFAIR	COUNTY UNINCORPORATED	25,285,343
	JACKSONVILLE	299,771
	LUMBER CITY	3,880,632
	MCRAE - HELENA	18,651,691
	MILAN	1,003,254
	SCOTLAND	1,016,876
	TELFAIR Total	50,137,567
TERRELL	BRONWOOD	751,704
	COUNTY UNINCORPORATED	133,911,340
	DAWSON	10,727,279

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2025

County	District	100% FMV
TERRELL		
	PARROTT	679,464
	SASSER	1,483,931
	TERRELL Total	147,553,718
THOMAS		
	BARWICK	403,863
	BOSTON	4,681,361
	COOLIDGE	1,218,942
	COUNTY FIRE DIST 1	2,650,899
	COUNTY FIRE DIST 2	3,290,729
	COUNTY FIRE DIST 3	18,563,674
	COUNTY UNINCORPORATED	83,500,789
	MEIGS	1,309,827
	OCHLOCKNEE	1,690,296
	PAVO	792,505
	THOMASVILLE	9,518,941
	THOMAS Total	127,621,826
TIFT		
	COUNTY UNINCORPORATED	185,410,360
	OMEGA	3,711,424
	TIFTON	48,333,698
	TY TY	1,686,263
	TIFT Total	239,141,745
TOOMBS		
	COUNTY UNINCORPORATED	100,043,032
	LYONS	18,099,197
	SANTA CLAUS	1,237
	VIDALIA - TOOMBS	49,516,122
	TOOMBS Total	167,659,588
TOWNS		
	COUNTY UNINCORPORATED	69,313,034
	HIAWASSEE	4,761,246
	YOUNG HARRIS	2,183,877
	TOWNS Total	76,258,157
TREUTLEN		
	COUNTY UNINCORPORATED	34,496,093
	SOPERTON	13,648,669
	TREUTLEN Total	48,144,762
TROUP		
	COUNTY UNINCORPORATED	167,362,579
	HOGANSVILLE	5,211,702
	LAGRANGE	32,007,970
	LAGRANGE D/T DEV AUTH	446,138

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2025

County	District	100% FMV
TROUP	WEST POINT	16,241,217
	TROUP Total	221,269,606
TURNER	ASHBURN	8,295,825
	COUNTY UNINCORPORATED	71,005,089
	REBECCA	2,991,575
	SYCAMORE	1,998,782
	TURNER Total	84,291,271
TWIGGS	COUNTY UNINCORPORATED	76,262,717
	DANVILLE	1,038,677
	JEFFERSONVILLE	3,722,871
	TWIGGS Total	81,024,265
UNION	BLAIRSVILLE	8,932,587
	COUNTY UNINCORPORATED	75,519,919
	UNION Total	84,452,506
UPSON	COUNTY UNINCORPORATED	116,334,837
	THOMASTON	22,634,364
	YATESVILLE	715,776
	UPSON Total	139,684,977
WALKER	CHICKAMAUGA	10,227,854
	COUNTY UNINCORPORATED	135,713,341
	FORT OGLETHORPE	750,782
	LAFAYETTE	3,859,650
	LOOKOUT MOUNTAIN	2,460,673
	ROSSVILLE	5,771,528
	WALKER Total	158,783,828
WALTON	BETWEEN	57,287
	COUNTY UNINCORPORATED	390,668,203
	GOODHOPE	92,924
	JERSEY	14,266
	LOGANVILLE	10,777,839
	MONROE	23,265,186
	SOCIAL CIRCLE	13,863,961
	WALNUT GROVE	5,074,850
	WALTON Total	443,814,516
WARE	COUNTY UNINCORPORATED	244,519,227

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County	District	100% FMV
WARE	WAYCROSS	141,638,382
	WAYCROSS D/T DEV AUTH #21	1,272,626
	WAYCROSS D/T DEV AUTH #22	1,038,507
	WAYCROSS D/T DEV AUTH #23	1,585,067
	WAYCROSS D/T DEV AUTH #24	112,402
	WARE Total	390,166,211
WARREN	CAMAK	2,313,561
	COUNTY UNINCORPORATED	105,339,011
	NORWOOD	2,131,679
	WARRENTON	8,763,703
	WARREN Total	118,547,954
WASHINGTON	COUNTY UNINCORPORATED	249,420,328
	DAVISBORO	3,149,361
	DEEPSTEP	73,660
	HARRISON	888,171
	OCONEE	1,702,296
	SANDERSVILLE	39,280,662
	TENNILLE	6,089,272
	WASHINGTON Total	300,603,750
WAYNE	COUNTY UNINCORPORATED	116,802,058
	JESUP	40,138,914
	ODUM	1,998,318
	SCREVEN	5,780,087
	WAYNE Total	164,719,377
WEBSTER	COUNTY UNINCORPORATED	54,049,612
	PRESTON	2,189,631
	WESTON	10,817
	WEBSTER Total	56,250,060
WHEELER	ALAMO	4,108,037
	COUNTY UNINCORPORATED	39,535,365
	GLENWOOD	3,991,115
	WHEELER Total	47,634,517
WHITE	CLEVELAND	12,486,445
	COUNTY UNINCORPORATED	96,492,933
	HELEN	2,085,605
	WHITE Total	111,064,983

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County	District	100% FMV
WHITFIELD	COHUTTA	2,172,381
	COUNTY UNINCORPORATED	192,734,056
	DALTON 100%	18,193,958
	TUNNEL HILL	2,614,441
	VARNELL	2,678,110
	WHITFIELD Total	218,392,946
WILCOX	ABBEVILLE	2,950,979
	COUNTY UNINCORPORATED	63,037,703
	PINEVIEW	2,398,013
	PITTS	942,732
	ROCHELLE	4,064,998
	WILCOX Total	73,394,425
WILKES	COUNTY UNINCORPORATED	96,942,699
	RAYLE	100,436
	TIGNALL	1,646,131
	WASHINGTON	12,280,836
	WILKES Total	110,970,102
WILKINSON	ALLENTOWN	6,267,361
	COUNTY UNINCORPORATED	62,012,955
	DANVILLE	124,355
	GORDON	20,897,385
	IRWINTON	1,527,285
	IVEY	1,698,718
	MCINTYRE	6,634,695
	TOOMSBORO	1,808,232
	WILKINSON Total	100,970,986
WORTH	COUNTY UNINCORPORATED	89,552,775
	POULAN	1,506,271
	SUMNER	839,362
	SYLVESTER	1,331,645
	WARWICK	3,441,192
	WORTH Total	96,671,245
STATE TOTAL:		73,982,080,953

APPENDIX II

**EQUALIZATION
RATIOS**



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

001-APPLING COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	241,374,633	39.26	M	614,862,399
AGRICULTURAL	128,911,376	30.31	M	425,327,966
COMMERCIAL	114,640,993	38.60	M	296,982,452
INDUSTRIAL	48,132,401	38.60	M	124,689,067
TOTAL	533,059,403	36.46		1,461,861,884



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

002-ATKINSON COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	46,965,378	36.91	M	127,257,507
AGRICULTURAL	71,587,694	36.81	M	194,453,093
COMMERCIAL	20,737,453	36.81	M	56,328,981
INDUSTRIAL	45,414,784	36.81	M	123,359,822
TOTAL	184,705,309	36.84		501,399,403



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

003-BACON COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	150,705,093	39.97	M	377,036,854
AGRICULTURAL	146,145,817	37.63	M	388,427,421
COMMERCIAL	51,293,392	37.42	M	137,073,436
INDUSTRIAL	39,132,499	37.41	M	104,611,800
TOTAL	387,342,895	38.46		1,007,149,511



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

004-BAKER COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	29,891,149	39.01	M	76,625,419
AGRICULTURAL	156,130,370	37.88	M	412,133,566
COMMERCIAL	11,495,773	37.88	M	30,345,114
INDUSTRIAL	0	37.88	M	0
TOTAL	197,517,292	38.05		519,104,099



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

005-BALDWIN COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	1,177,795,187	39.61	M	2,973,298,202
AGRICULTURAL	130,106,015	23.43	M	555,178,756
COMMERCIAL	371,759,287	37.67	M	986,780,805
INDUSTRIAL	62,224,271	37.06	M	167,912,565
TOTAL	1,742,342,838	37.20		4,683,170,328



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

006-BANKS COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	590,178,935	39.40	M	1,498,000,265
AGRICULTURAL	455,432,222	39.37	M	1,156,875,187
COMMERCIAL	184,068,174	39.43	M	466,785,783
INDUSTRIAL	70,255,454	39.43	M	178,163,592
TOTAL	1,299,934,785	39.39		3,299,824,827



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

007-BARROW COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	3,519,015,825	37.39	M	9,411,077,803
AGRICULTURAL	273,114,392	35.31	M	773,459,197
COMMERCIAL	595,022,468	36.95	M	1,610,408,754
INDUSTRIAL	492,544,247	36.95	M	1,333,054,817
TOTAL	4,879,696,932	37.17		13,128,000,571



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

008-BARTOW COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	4,005,635,922	39.99	M	10,016,999,154
AGRICULTURAL	1,028,768,217	39.93	M	2,576,528,509
COMMERCIAL	1,482,240,619	38.53	M	3,847,450,810
INDUSTRIAL	1,579,577,252	38.90	M	4,060,978,186
TOTAL	8,100,970,482	39.51		20,501,956,659



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

009-BEN HILL COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	236,489,126	39.87	M	593,207,736
AGRICULTURAL	105,080,301	39.85	M	263,684,788
COMMERCIAL	109,610,227	39.85	M	275,052,024
INDUSTRIAL	96,477,467	39.85	M	242,097,141
TOTAL	547,657,121	39.86		1,374,041,689



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

010-BERRIEN COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	189,928,036	33.24	M	571,399,591
AGRICULTURAL	174,862,584	30.70	A	569,505,428
COMMERCIAL	93,759,947	37.88	M	247,539,268
INDUSTRIAL	7,822,253	37.88	M	20,651,833
TOTAL	466,372,820	33.10		1,409,096,120



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

011-BIBB COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	3,313,053,595	39.46	M	8,396,927,857
AGRICULTURAL	105,547,620	39.47	M	267,423,555
COMMERCIAL	2,169,919,436	39.98	M	5,427,635,763
INDUSTRIAL	636,316,725	40.00	M	1,590,791,813
TOTAL	6,224,837,376	39.69		15,682,778,988



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

012-BLECKLEY COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	225,770,422	37.61	M	600,243,480
AGRICULTURAL	106,092,386	37.36	M	283,973,196
COMMERCIAL	51,285,365	37.36	M	137,273,461
INDUSTRIAL	2,104,277	37.36	M	5,632,433
TOTAL	385,252,450	37.51		1,027,122,570



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

013-BRANTLEY COUNTY

(REVISED)

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	237,311,795	33.33	M	711,935,385
AGRICULTURAL	132,498,991	33.36	M	397,150,902
COMMERCIAL	57,251,927	33.67	M	170,055,229
INDUSTRIAL	709,678	33.67	M	2,107,954
TOTAL	428,541,934	33.45		1,281,249,470



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

014-BROOKS COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	249,538,863	40.00	M	623,847,158
AGRICULTURAL	539,846,203	40.00	M	1,349,615,508
COMMERCIAL	49,807,264	40.00	M	124,518,160
INDUSTRIAL	54,015,724	40.00	M	135,039,310
TOTAL	893,208,054	40.00		2,233,020,136



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

015-BRYAN COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	2,335,220,418	39.54	M	5,906,021,161
AGRICULTURAL	116,618,106	39.48	M	295,376,918
COMMERCIAL	338,948,464	29.48	M	1,149,895,418
INDUSTRIAL	582,298,650	29.48	M	1,975,470,080
TOTAL	3,373,085,638	36.17		9,326,763,577



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

016-BULLOCH COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	2,062,950,539	39.12	M	5,273,762,838
AGRICULTURAL	508,947,474	37.52	M	1,356,639,968
COMMERCIAL	898,855,781	39.79	M	2,258,848,421
INDUSTRIAL	320,780,897	39.79	M	806,130,903
TOTAL	3,791,534,691	39.11		9,695,382,130



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

017-BURKE COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	475,756,569	39.93	M	1,191,377,051
AGRICULTURAL	375,336,487	36.64	M	1,024,424,653
COMMERCIAL	166,421,333	39.04	M	426,265,512
INDUSTRIAL	33,793,451	39.04	M	86,557,309
TOTAL	1,051,307,840	38.53		2,728,624,525



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

018-BUTTS COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	881,472,450	40.00	M	2,203,681,125
AGRICULTURAL	240,799,273	40.00	M	602,002,483
COMMERCIAL	212,791,342	40.00	M	531,978,355
INDUSTRIAL	109,744,366	40.00	M	274,360,915
TOTAL	1,444,807,431	40.00		3,612,022,878



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

019-CALHOUN COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	36,245,931	32.73	M	110,726,072
AGRICULTURAL	111,844,146	42.81	M	261,270,305
COMMERCIAL	17,834,663	33.40	M	53,396,531
INDUSTRIAL	3,879,847	33.40	M	11,616,164
TOTAL	169,804,587	38.86		437,009,072



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

020-CAMDEN COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	2,240,235,231	39.51	M	5,669,862,716
AGRICULTURAL	188,179,150	39.53	M	476,100,442
COMMERCIAL	440,146,657	39.87	M	1,103,977,954
INDUSTRIAL	35,432,618	39.96	M	88,680,078
TOTAL	2,903,993,656	39.57		7,338,621,190



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

021-CANDLER COUNTY

(REVISED)

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	152,855,716	37.33	M	409,426,326
AGRICULTURAL	150,062,489	38.51	M	389,671,485
COMMERCIAL	79,162,531	38.51	M	205,563,571
INDUSTRIAL	8,830,337	38.51	M	22,929,984
TOTAL	390,911,073	38.04		1,027,591,366



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

022-CARROLL COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	4,370,267,866	40.00	M	10,925,669,665
AGRICULTURAL	709,321,889	40.00	M	1,773,304,723
COMMERCIAL	1,007,630,900	39.99	M	2,519,475,324
INDUSTRIAL	759,249,670	40.00	M	1,898,124,175
TOTAL	6,848,374,531	40.01		17,116,573,887



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

023-CATOOSA COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	2,442,379,452	39.44	M	6,192,133,946
AGRICULTURAL	206,857,596	38.06	M	543,528,412
COMMERCIAL	634,168,873	39.24	M	1,616,213,431
INDUSTRIAL	283,755,422	40.00	M	709,388,555
TOTAL	3,567,505,145	39.37		9,061,264,344



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

024-CHARLTON COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	194,996,330	39.63	M	492,083,605
AGRICULTURAL	144,292,974	40.00	M	360,732,435
COMMERCIAL	80,025,659	40.00	M	200,070,400
INDUSTRIAL	16,357,916	40.00	M	40,896,068
TOTAL	435,818,662	39.85		1,093,782,508



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

025-CHATHAM COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	14,280,225,092	38.51	M	37,082,093,743
AGRICULTURAL	71,653,516	38.51	M	186,041,338
COMMERCIAL	7,420,467,678	39.21	M	18,923,491,209
INDUSTRIAL	7,302,952,246	36.71	M	19,890,928,934
TOTAL	29,075,482,704	38.22		76,082,555,224



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

026-CHATTAHOOCHEE COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	28,241,741	35.79	M	78,918,952
AGRICULTURAL	17,878,694	35.73	M	50,044,920
COMMERCIAL	14,371,216	35.73	M	40,227,007
INDUSTRIAL	983,556	35.73	M	2,753,108
TOTAL	61,475,207	35.75		171,943,987



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

027-CHATTOOGA COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	442,113,722	39.61	M	1,116,150,254
AGRICULTURAL	214,413,496	36.98	M	579,733,336
COMMERCIAL	94,333,716	39.61	M	238,152,755
INDUSTRIAL	76,650,799	39.61	M	193,510,865
TOTAL	830,861,471	39.05		2,127,547,210



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

028-CHEROKEE COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	15,818,730,116	39.71	M	39,838,410,771
AGRICULTURAL	3,113,647,135	39.39	M	7,904,358,467
COMMERCIAL	2,937,446,499	38.92	M	7,547,630,551
INDUSTRIAL	542,130,910	39.49	M	1,372,824,052
TOTAL	22,416,530,881	39.56		56,663,223,841



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

029-CLARKE COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	4,733,027,279	40.00	M	11,832,568,198
AGRICULTURAL	66,625,148	40.00	M	166,562,870
COMMERCIAL	2,932,171,331	39.85	M	7,358,403,429
INDUSTRIAL	411,040,193	39.87	M	1,030,961,503
TOTAL	8,142,863,951	39.94		20,388,496,000



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

030-CLAY COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	56,957,786	32.25	M	176,634,278
AGRICULTURAL	52,964,251	32.05	M	165,274,835
COMMERCIAL	7,439,582	32.05	M	23,215,200
INDUSTRIAL	0	32.05	M	0
TOTAL	117,361,619	32.14		365,124,313



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

031-CLAYTON COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	7,473,980,328	39.88	M	18,740,106,162
AGRICULTURAL	37,501,982	39.87	M	94,056,115
COMMERCIAL	5,064,948,767	38.31	M	13,221,314,381
INDUSTRIAL	993,495,780	37.48	M	2,650,834,489
TOTAL	13,569,926,857	39.10		34,706,311,147



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

032-CLINCH COUNTY

(REVISED)

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	58,699,979	25.16	M	233,347,973
AGRICULTURAL	165,586,800	26.12	M	633,920,534
COMMERCIAL	34,727,845	26.12	M	132,949,571
INDUSTRIAL	55,247,190	26.12	M	211,504,348
TOTAL	314,261,814	25.94		1,211,722,426



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

033-COBB COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	43,292,556,210	39.80	M	108,782,771,331
AGRICULTURAL	196,607,784	39.78	M	494,263,925
COMMERCIAL	17,942,077,851	36.69	M	48,904,651,903
INDUSTRIAL	407,332,315	36.59	M	1,113,369,859
TOTAL	61,838,574,160	38.82		159,295,057,018



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

034-COFFEE COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	407,717,885	23.00	M	1,772,686,457
AGRICULTURAL	267,358,479	29.33	M	911,478,744
COMMERCIAL	303,306,434	39.20	M	773,721,165
INDUSTRIAL	242,403,880	39.01	M	621,415,426
TOTAL	1,220,786,678	29.93		4,079,301,792



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

035-COLQUITT COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	743,558,016	40.00	M	1,858,950,282
AGRICULTURAL	392,673,534	39.72	M	988,511,004
COMMERCIAL	294,963,652	36.21	M	814,626,106
INDUSTRIAL	95,406,300	36.24	M	263,266,594
TOTAL	1,526,601,502	38.89		3,925,353,986



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

036-COLUMBIA COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	7,521,634,123	39.91	M	18,848,769,539
AGRICULTURAL	371,703,246	39.90	M	931,579,453
COMMERCIAL	1,298,736,018	38.83	M	3,344,387,466
INDUSTRIAL	481,158,971	38.82	M	1,239,594,060
TOTAL	9,673,961,818	39.71		24,364,330,518



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

037-COOK COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	237,403,079	32.60	M	728,150,981
AGRICULTURAL	139,882,117	32.77	M	426,835,241
COMMERCIAL	147,963,312	38.17	M	387,644,693
INDUSTRIAL	62,277,824	38.17	M	163,159,824
TOTAL	587,526,332	34.44		1,705,790,739



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

038-COWETA COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	7,582,730,850	38.29	M	19,801,855,136
AGRICULTURAL	392,366,410	37.36	M	1,050,318,041
COMMERCIAL	1,851,752,665	38.92	M	4,758,386,816
INDUSTRIAL	802,962,657	38.88	M	2,065,330,378
TOTAL	10,631,579,496	38.41		27,675,890,371



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

039-CRAWFORD COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	208,760,211	36.58	M	570,638,933
AGRICULTURAL	162,446,428	37.48	M	433,467,156
COMMERCIAL	14,797,449	37.48	M	39,485,067
INDUSTRIAL	13,863,445	37.48	M	36,992,799
TOTAL	399,867,533	37.00		1,080,583,955



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

040-CRISP COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	397,061,580	38.42	M	1,033,376,132
AGRICULTURAL	185,956,594	38.56	M	482,302,881
COMMERCIAL	274,589,482	38.56	M	712,183,932
INDUSTRIAL	130,206,509	38.56	M	337,707,704
TOTAL	987,814,165	38.50		2,565,570,649



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

041-DADE COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	565,511,174	38.48	M	1,469,694,326
AGRICULTURAL	146,817,471	38.48	M	381,560,637
COMMERCIAL	70,913,945	38.48	M	184,296,664
INDUSTRIAL	75,638,559	38.48	M	196,575,357
TOTAL	858,881,149	38.48		2,232,126,984



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

042-DAWSON COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	2,370,851,928	40.00	M	5,927,129,820
AGRICULTURAL	426,001,780	39.87	M	1,068,379,635
COMMERCIAL	445,284,092	38.69	M	1,150,755,586
INDUSTRIAL	13,819,292	38.69	M	35,713,442
TOTAL	3,255,957,092	39.79		8,181,978,483



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

043-DECATUR COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	500,099,661	37.22	M	1,343,652,104
AGRICULTURAL	323,658,872	37.14	M	871,448,073
COMMERCIAL	263,737,425	38.21	M	690,166,153
INDUSTRIAL	163,051,352	37.14	M	439,014,032
TOTAL	1,250,547,310	37.39		3,344,280,362



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

044-DEKALB COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	35,029,159,850	39.18	M	89,412,237,073
AGRICULTURAL	2,843,066	39.18	M	7,255,823
COMMERCIAL	16,496,893,450	39.90	M	41,340,888,017
INDUSTRIAL	2,899,248,838	40.00	M	7,248,122,095
TOTAL	54,428,145,204	39.44		138,008,503,008



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

045-DODGE COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	222,153,601	39.63	M	560,532,104
AGRICULTURAL	218,887,512	30.11	M	726,881,419
COMMERCIAL	80,436,528	38.52	M	208,792,779
INDUSTRIAL	10,236,178	38.52	M	26,570,516
TOTAL	531,796,707	34.92		1,522,776,818



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

046-DOOLY COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	124,594,487	36.55	M	340,887,789
AGRICULTURAL	285,423,736	38.52	M	741,003,930
COMMERCIAL	69,405,257	38.52	M	180,186,725
INDUSTRIAL	51,032,191	38.52	M	132,487,419
TOTAL	530,455,671	38.04		1,394,565,863



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

047-DOUGHERTY COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	1,047,520,782	27.05	A	3,872,259,723
AGRICULTURAL	108,398,958	29.01	M	373,719,263
COMMERCIAL	912,509,997	37.04	M	2,463,776,992
INDUSTRIAL	118,906,954	37.03	M	321,085,086
TOTAL	2,187,336,691	31.11		7,030,841,064



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

048-DOUGLAS COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	5,478,425,225	39.23	M	13,965,210,761
AGRICULTURAL	92,017,506	39.21	M	234,672,249
COMMERCIAL	1,971,740,891	38.61	M	5,106,482,409
INDUSTRIAL	1,406,802,733	38.64	M	3,640,976,111
TOTAL	8,949,230,485	39.00		22,947,341,530



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

049-EARLY COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	144,643,065	39.86	M	362,847,391
AGRICULTURAL	240,960,290	39.46	M	610,670,264
COMMERCIAL	47,570,121	39.46	M	120,557,866
INDUSTRIAL	177,335,706	39.46	M	449,425,266
TOTAL	610,509,182	39.55		1,543,500,787



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

050-ECHOLS COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	22,354,710	29.44	M	75,943,715
AGRICULTURAL	81,055,742	29.44	M	275,363,635
COMMERCIAL	21,503,781	29.44	M	73,052,928
INDUSTRIAL	163	29.44	M	554
TOTAL	124,914,396	29.44		424,360,832



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

051-EFFINGHAM COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	2,649,606,439	39.97	M	6,629,121,283
AGRICULTURAL	352,685,786	33.91	M	1,040,050,224
COMMERCIAL	372,119,644	39.99	M	930,641,978
INDUSTRIAL	848,311,754	39.99	M	2,121,566,841
TOTAL	4,223,477,704	39.39		10,721,380,326



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

052-ELBERT COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	410,892,349	39.45	M	1,041,653,771
AGRICULTURAL	358,323,185	40.00	M	895,807,963
COMMERCIAL	132,143,340	36.30	M	364,007,737
INDUSTRIAL	78,905,284	36.43	M	216,623,617
TOTAL	981,857,215	38.99		2,518,093,088



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

053-EMANUEL COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	300,648,928	37.82	M	794,860,964
AGRICULTURAL	215,170,755	36.68	M	586,606,324
COMMERCIAL	115,502,467	35.53	M	325,122,723
INDUSTRIAL	84,647,000	35.53	M	238,269,051
TOTAL	716,032,729	36.82		1,944,859,062



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

054-EVANS COUNTY

(REVISED)

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	178,371,307	38.20	M	466,975,251
AGRICULTURAL	83,447,212	38.86	M	214,762,982
COMMERCIAL	108,192,241	39.69	M	272,613,560
INDUSTRIAL	67,390,620	39.69	M	169,805,123
TOTAL	437,401,380	38.91		1,124,156,916



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

055-FANNIN COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	3,190,144,051	39.54	M	8,069,024,693
AGRICULTURAL	313,810,064	37.23	M	842,975,363
COMMERCIAL	274,139,854	39.54	M	693,398,548
INDUSTRIAL	24,942,545	39.54	M	63,088,691
TOTAL	3,803,036,514	39.33		9,668,487,295



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

056-FAYETTE COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	8,157,124,921	39.29	M	20,760,417,141
AGRICULTURAL	273,036,709	34.80	A	784,569,651
COMMERCIAL	1,454,754,850	38.35	M	3,793,072,462
INDUSTRIAL	691,543,148	35.16	M	1,966,760,211
TOTAL	10,576,459,628	38.73		27,304,819,465



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

057-FLOYD COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	2,948,650,455	40.00	M	7,371,626,138
AGRICULTURAL	499,312,080	37.91	M	1,317,212,693
COMMERCIAL	1,106,054,558	40.00	M	2,765,136,395
INDUSTRIAL	629,174,064	40.00	M	1,572,935,160
TOTAL	5,184,600,493	39.80		13,026,910,386



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

058-FORSYTH COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	21,691,211,988	39.51	M	54,900,918,146
AGRICULTURAL	754,908,852	38.50	M	1,960,708,759
COMMERCIAL	3,033,619,194	39.13	M	7,752,665,915
INDUSTRIAL	1,513,896,717	38.04	M	3,979,950,722
TOTAL	26,993,636,751	39.35		68,594,243,542



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

059-FRANKLIN COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	542,249,072	38.30	M	1,415,657,024
AGRICULTURAL	435,138,953	38.95	M	1,117,199,694
COMMERCIAL	197,188,979	40.00	M	492,972,448
INDUSTRIAL	179,604,850	40.00	M	449,012,125
TOTAL	1,354,181,854	38.97		3,474,841,291



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

060-FULTON COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	68,012,656,890	39.31	M	173,022,885,327
AGRICULTURAL	284,927,250	39.32	M	724,560,418
COMMERCIAL	42,759,420,340	39.58	M	108,045,506,906
INDUSTRIAL	3,601,890,560	39.16	M	9,197,881,920
TOTAL	114,658,895,040	39.40		290,990,834,571



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

061-GILMER COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	2,495,813,714	40.00	M	6,239,573,142
AGRICULTURAL	493,501,207	40.00	M	1,233,753,018
COMMERCIAL	238,162,022	40.00	M	595,408,306
INDUSTRIAL	34,437,828	40.00	M	86,095,040
TOTAL	3,261,950,504	40.00		8,154,829,506



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

062-GLASCOCK COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	35,666,043	38.84	M	91,832,389
AGRICULTURAL	45,332,421	38.33	M	118,261,718
COMMERCIAL	9,373,650	38.33	M	24,453,668
INDUSTRIAL	14,451,948	38.33	M	37,701,763
TOTAL	104,824,062	38.50		272,249,538



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

063-GLYNN COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	7,038,980,380	37.37	M	18,835,192,148
AGRICULTURAL	50,293,024	37.35	M	134,639,345
COMMERCIAL	1,087,884,330	37.01	M	2,939,777,503
INDUSTRIAL	820,357,736	36.35	M	2,256,965,063
TOTAL	8,998,790,883	37.24		24,166,574,059



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

064-GORDON COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	1,429,688,514	37.86	M	3,775,996,256
AGRICULTURAL	317,524,440	36.00	M	882,012,333
COMMERCIAL	573,324,116	39.99	M	1,433,597,009
INDUSTRIAL	886,263,536	39.99	M	2,216,102,060
TOTAL	3,209,779,961	38.64		8,307,707,658



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

065-GRADY COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	454,572,288	38.13	M	1,192,129,693
AGRICULTURAL	355,280,087	38.36	M	926,245,579
COMMERCIAL	153,074,722	40.20	M	380,759,211
INDUSTRIAL	32,517,822	40.41	M	80,479,698
TOTAL	995,444,919	38.59		2,579,614,181



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

066-GREENE COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	3,323,491,705	39.45	M	8,424,935,266
AGRICULTURAL	422,275,976	40.00	M	1,055,689,940
COMMERCIAL	248,005,211	40.00	M	620,013,028
INDUSTRIAL	73,368,603	40.00	M	183,421,508
TOTAL	4,067,141,495	39.55		10,284,059,742



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

067-GWINNETT COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	47,043,864,900	39.99	M	117,629,009,865
AGRICULTURAL	178,367,720	39.99	M	445,995,257
COMMERCIAL	22,341,542,440	39.02	M	57,256,072,068
INDUSTRIAL	1,369,728,880	39.07	M	3,506,257,911
TOTAL	70,933,503,940	39.66		178,837,335,101



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

068-HABERSHAM COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	1,714,935,186	39.54	M	4,337,226,084
AGRICULTURAL	384,392,152	40.00	M	960,980,380
COMMERCIAL	295,124,583	39.88	M	739,968,742
INDUSTRIAL	115,509,098	39.95	M	289,105,050
TOTAL	2,509,961,019	39.67		6,327,280,256



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

069-HALL COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	10,513,146,754	40.00	M	26,282,866,885
AGRICULTURAL	962,498,575	40.00	M	2,406,246,438
COMMERCIAL	2,800,659,496	39.60	M	7,072,818,981
INDUSTRIAL	2,760,340,404	40.00	M	6,900,851,010
TOTAL	17,036,645,229	39.93		42,662,783,314



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

070-HANCOCK COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	193,312,173	22.17	A	871,813,132
AGRICULTURAL	169,775,304	35.28	M	481,275,118
COMMERCIAL	25,446,911	25.60	A	99,404,432
INDUSTRIAL	8,632,409	25.60	A	33,721,174
TOTAL	397,166,797	26.72		1,486,213,856



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

071-HARALSON COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	677,714,134	32.60	M	2,079,124,924
AGRICULTURAL	234,058,398	30.86	M	758,552,851
COMMERCIAL	188,823,765	32.27	M	585,206,179
INDUSTRIAL	95,590,010	32.27	M	296,254,365
TOTAL	1,197,368,284	32.19		3,719,138,319



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

072-HARRIS COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	1,325,480,009	39.75	M	3,334,195,518
AGRICULTURAL	397,634,217	39.13	M	1,016,237,332
COMMERCIAL	121,172,389	38.14	M	317,677,555
INDUSTRIAL	65,269,157	38.14	M	171,109,212
TOTAL	1,909,796,544	39.46		4,839,219,617



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

073-HART COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	1,230,738,028	40.00	M	3,076,845,070
AGRICULTURAL	363,752,853	39.18	M	928,347,487
COMMERCIAL	132,587,688	39.68	M	334,104,402
INDUSTRIAL	150,227,166	39.40	M	381,247,232
TOTAL	1,877,305,735	39.77		4,720,544,191



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

074-HEARD COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	226,421,625	39.19	M	577,721,378
AGRICULTURAL	231,066,040	38.98	M	592,848,612
COMMERCIAL	30,602,738	39.11	M	78,246,826
INDUSTRIAL	15,237,431	39.11	M	38,959,933
TOTAL	504,602,410	39.18		1,287,776,749



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

075-HENRY COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	11,484,844,826	40.00	M	28,712,112,065
AGRICULTURAL	148,509,633	40.00	M	371,274,083
COMMERCIAL	2,335,856,736	40.00	M	5,839,641,840
INDUSTRIAL	2,627,710,321	40.00	M	6,569,275,803
TOTAL	16,596,921,516	40.00		41,492,303,791



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

076-HOUSTON COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	4,960,222,390	38.90	M	12,752,344,797
AGRICULTURAL	276,485,832	38.87	M	711,367,447
COMMERCIAL	1,285,833,059	37.61	M	3,418,557,818
INDUSTRIAL	314,787,314	37.55	M	838,265,950
TOTAL	6,837,328,595	38.58		17,720,536,012



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

077-IRWIN COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	83,059,221	23.81	A	348,779,447
AGRICULTURAL	148,877,160	25.18	M	591,266,052
COMMERCIAL	32,268,073	25.18	M	128,152,741
INDUSTRIAL	18,748,765	25.18	M	74,460,772
TOTAL	282,953,219	24.76		1,142,659,012



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

078-JACKSON COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	4,092,429,766	40.00	M	10,231,074,415
AGRICULTURAL	918,696,019	40.00	M	2,296,740,048
COMMERCIAL	1,385,611,145	39.19	M	3,536,065,691
INDUSTRIAL	1,605,866,819	38.21	M	4,202,591,242
TOTAL	8,002,603,749	39.49		20,266,471,396



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

079-JASPER COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	559,620,504	40.00	M	1,399,063,093
AGRICULTURAL	411,692,804	39.92	M	1,031,275,658
COMMERCIAL	45,498,884	39.95	M	113,889,617
INDUSTRIAL	51,918,032	39.95	M	129,890,286
TOTAL	1,069,189,289	39.98		2,674,118,654



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

080-JEFF DAVIS COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	204,938,306	40.00	M	512,345,765
AGRICULTURAL	138,286,079	39.80	M	347,452,460
COMMERCIAL	168,267,441	40.00	M	420,668,603
INDUSTRIAL	69,499,083	40.00	M	173,747,708
TOTAL	580,990,909	39.95		1,454,214,536



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

081-JEFFERSON COUNTY

(REVISED)

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	178,454,431	39.36	M	453,354,379
AGRICULTURAL	299,609,930	34.13	M	877,914,773
COMMERCIAL	145,066,705	21.85	M	663,938,198
INDUSTRIAL	82,447,033	21.85	M	377,341,820
TOTAL	705,578,099	29.74		2,372,549,170



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

082-JENKINS COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	110,757,569	39.74	M	278,725,085
AGRICULTURAL	182,473,821	39.63	M	460,387,404
COMMERCIAL	39,610,802	39.63	M	99,939,346
INDUSTRIAL	35,885,563	39.63	M	90,540,446
TOTAL	368,727,755	39.67		929,592,281



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

083-JOHNSON COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	64,839,801	34.86	M	185,997,920
AGRICULTURAL	135,887,687	33.30	M	408,113,393
COMMERCIAL	15,753,445	33.30	M	47,312,542
INDUSTRIAL	2,585,396	33.30	M	7,764,756
TOTAL	219,066,329	33.74		649,188,611



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

084-JONES COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	609,397,838	35.47	M	1,717,980,041
AGRICULTURAL	206,551,540	35.42	M	583,176,996
COMMERCIAL	103,274,640	35.80	M	288,503,740
INDUSTRIAL	33,979,028	35.80	M	94,922,400
TOTAL	953,550,724	35.52		2,684,583,177



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

085-LAMAR COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	561,774,473	37.24	M	1,508,704,257
AGRICULTURAL	163,334,845	36.05	M	453,020,125
COMMERCIAL	120,535,489	38.88	M	310,022,542
INDUSTRIAL	67,498,700	38.86	M	173,700,746
TOTAL	913,143,507	37.34		2,445,447,670



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

086-LANIER COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	186,191,265	40.00	M	465,484,628
AGRICULTURAL	100,401,888	40.00	M	251,006,114
COMMERCIAL	22,434,450	40.00	M	56,086,437
INDUSTRIAL	865,454	40.00	M	2,163,647
TOTAL	309,893,057	40.00		774,740,826



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

087-LAURENS COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	818,770,178	36.01	M	2,273,534,802
AGRICULTURAL	334,310,383	28.58	M	1,169,561,664
COMMERCIAL	582,554,725	40.00	M	1,456,357,685
INDUSTRIAL	305,978,543	40.00	M	764,943,967
TOTAL	2,041,647,544	36.04		5,664,398,118



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

088-LEE COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	796,596,936	29.51	M	2,699,506,662
AGRICULTURAL	201,807,206	29.39	M	686,728,820
COMMERCIAL	271,944,573	27.07	M	1,004,636,087
INDUSTRIAL	25,162,255	27.40	M	91,848,198
TOTAL	1,295,510,970	28.90		4,482,719,767



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

089-LIBERTY COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	1,571,783,053	39.90	M	3,938,876,685
AGRICULTURAL	63,442,528	39.86	M	159,181,389
COMMERCIAL	531,295,508	35.48	M	1,497,450,699
INDUSTRIAL	310,113,990	35.48	M	874,052,959
TOTAL	2,476,635,079	38.28		6,469,561,732



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

090-LINCOLN COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	310,673,926	39.06	M	795,303,972
AGRICULTURAL	128,368,286	39.29	M	326,745,305
COMMERCIAL	19,452,185	39.05	M	49,810,683
INDUSTRIAL	1,482,724	39.05	M	3,796,771
TOTAL	460,239,397	39.15		1,175,656,731



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

091-LONG COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	363,485,928	29.75	M	1,221,610,585
AGRICULTURAL	76,673,952	29.76	M	257,662,694
COMMERCIAL	24,579,284	29.76	M	82,598,645
INDUSTRIAL	665	29.76	M	2,235
TOTAL	464,858,238	29.76		1,561,874,159



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

092-LOWNDES COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	2,703,281,751	38.88	M	6,953,139,806
AGRICULTURAL	333,906,662	30.03	M	1,112,058,423
COMMERCIAL	1,610,687,264	40.00	M	4,026,718,160
INDUSTRIAL	777,785,562	40.00	M	1,944,463,905
TOTAL	5,425,661,239	38.65		14,036,380,294



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

093-LUMPKIN COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	1,259,307,266	39.92	M	3,154,345,452
AGRICULTURAL	498,641,062	40.00	M	1,246,602,655
COMMERCIAL	228,850,971	40.00	M	572,128,653
INDUSTRIAL	47,169,646	40.00	M	117,924,368
TOTAL	2,033,968,945	39.95		5,091,001,128



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

094-MACON COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	124,566,854	39.56	M	314,858,875
AGRICULTURAL	222,337,919	39.42	M	563,994,533
COMMERCIAL	70,234,020	39.42	M	178,159,459
INDUSTRIAL	78,281,025	39.42	M	198,571,932
TOTAL	495,419,818	39.46		1,255,584,799



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

095-MADISON COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	383,935,300	38.84	M	988,608,431
AGRICULTURAL	946,852,081	38.80	M	2,440,577,326
COMMERCIAL	64,699,082	36.57	M	176,918,374
INDUSTRIAL	83,162,124	36.57	M	227,405,202
TOTAL	1,478,648,587	38.57		3,833,509,333



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

096-MARION COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	88,951,497	37.75	M	235,608,666
AGRICULTURAL	111,858,234	37.75	M	296,282,471
COMMERCIAL	13,534,497	37.75	M	35,849,254
INDUSTRIAL	14,956,968	37.75	M	39,616,998
TOTAL	229,301,196	37.75		607,357,389



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

097-MCDUFFIE COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	499,441,571	37.70	M	1,324,711,701
AGRICULTURAL	141,155,790	34.17	M	413,129,206
COMMERCIAL	147,698,213	37.89	M	389,800,936
INDUSTRIAL	122,997,525	37.89	M	324,611,580
TOTAL	911,456,363	37.17		2,452,253,423



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

098-MCINTOSH COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	637,991,662	40.00	M	1,594,995,952
AGRICULTURAL	62,934,168	40.00	M	157,337,068
COMMERCIAL	72,534,789	40.00	M	181,338,872
INDUSTRIAL	1,186,745	40.00	M	2,966,894
TOTAL	774,647,364	40.00		1,936,638,786



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

099-MERIWETHER COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	395,765,540	39.33	M	1,006,384,251
AGRICULTURAL	466,474,903	38.50	M	1,211,489,575
COMMERCIAL	83,835,720	38.94	M	215,272,494
INDUSTRIAL	83,125,060	38.94	M	213,447,668
TOTAL	1,029,272,545	38.89		2,646,593,988



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

100-MILLER COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	103,780,699	36.67	M	283,045,622
AGRICULTURAL	125,021,445	35.47	M	352,518,365
COMMERCIAL	27,600,242	35.47	M	77,823,386
INDUSTRIAL	28,696,502	35.47	M	80,914,470
TOTAL	285,098,888	35.89		794,301,843



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

101-MITCHELL COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	272,142,251	36.30	M	749,804,339
AGRICULTURAL	339,551,755	37.49	M	905,739,714
COMMERCIAL	158,685,174	37.01	M	428,773,499
INDUSTRIAL	105,203,131	37.68	M	279,191,893
TOTAL	875,582,311	37.05		2,363,509,445



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

102-MONROE COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	915,922,559	39.14	M	2,340,338,979
AGRICULTURAL	294,020,404	35.63	M	825,286,750
COMMERCIAL	177,013,828	38.27	M	462,597,763
INDUSTRIAL	45,595,546	38.27	M	119,156,779
TOTAL	1,432,552,337	38.23		3,747,380,271



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

103-MONTGOMERY COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	89,005,912	25.56	M	348,264,465
AGRICULTURAL	96,870,616	16.52	M	586,531,868
COMMERCIAL	22,078,801	25.53	M	86,486,890
INDUSTRIAL	8,936,449	25.53	M	35,005,781
TOTAL	216,891,778	20.53		1,056,289,004



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

104-MORGAN COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	917,569,395	39.27	M	2,336,796,224
AGRICULTURAL	494,919,136	39.10	M	1,265,779,999
COMMERCIAL	204,321,600	38.13	M	535,924,963
INDUSTRIAL	154,545,406	38.04	M	402,141,863
TOTAL	1,771,355,536	39.01		4,540,643,049



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

105-MURRAY COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	855,406,139	39.21	M	2,181,663,810
AGRICULTURAL	166,403,725	39.06	M	426,062,452
COMMERCIAL	172,408,946	39.06	M	441,438,305
INDUSTRIAL	195,284,076	39.06	M	500,008,112
TOTAL	1,389,934,958	39.16		3,549,172,679



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

106-MUSCOGEE COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	4,343,707,693	40.00	M	10,860,513,901
AGRICULTURAL	16,998,688	40.00	M	42,500,172
COMMERCIAL	2,975,962,461	40.00	M	7,439,906,153
INDUSTRIAL	750,222,433	40.00	M	1,875,556,083
TOTAL	8,086,891,275	40.00		20,218,476,309



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

107-NEWTON COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	4,683,591,817	39.47	M	11,866,260,900
AGRICULTURAL	274,989,277	40.28	M	682,620,540
COMMERCIAL	627,652,095	38.07	M	1,648,823,367
INDUSTRIAL	768,643,761	38.07	M	2,008,967,874
TOTAL	6,354,876,950	39.21		16,206,672,681



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

108-OCONEE COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	2,591,285,256	39.35	M	6,585,527,968
AGRICULTURAL	945,856,105	40.00	M	2,364,640,263
COMMERCIAL	579,956,907	39.29	M	1,476,006,614
INDUSTRIAL	44,595,689	39.29	M	113,497,281
TOTAL	4,161,693,957	39.49		10,539,672,126



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

109-OGLETHORPE COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	442,029,264	38.39	M	1,151,279,018
AGRICULTURAL	275,010,309	23.05	M	1,193,152,925
COMMERCIAL	37,967,797	37.02	M	102,557,796
INDUSTRIAL	4,787,699	37.02	M	12,932,430
TOTAL	759,905,281	30.89		2,459,922,169



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

110-PAULDING COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	8,799,857,507	39.68	M	22,175,870,906
AGRICULTURAL	287,035,093	38.17	M	751,898,830
COMMERCIAL	824,228,027	40.00	M	2,060,570,068
INDUSTRIAL	107,223,893	40.00	M	268,060,550
TOTAL	10,018,405,964	39.67		25,256,400,354



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

111-PEACH COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	649,340,339	38.09	M	1,704,926,267
AGRICULTURAL	150,542,466	38.20	M	394,090,225
COMMERCIAL	279,403,824	39.50	M	707,306,311
INDUSTRIAL	129,652,180	39.50	M	328,212,420
TOTAL	1,208,938,809	38.57		3,134,535,223



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

112-PICKENS COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	1,604,569,305	39.75	M	4,037,068,751
AGRICULTURAL	307,149,996	40.00	M	767,874,990
COMMERCIAL	371,600,802	39.92	M	930,932,829
INDUSTRIAL	66,737,753	39.92	M	167,191,149
TOTAL	2,351,457,033	39.83		5,903,067,719



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

113-PIERCE COUNTY

(REVISED)

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	439,701,539	37.50	M	1,172,457,314
AGRICULTURAL	172,388,066	37.88	M	455,123,832
COMMERCIAL	89,837,077	40.00	M	224,591,570
INDUSTRIAL	83,994,617	40.00	M	209,985,493
TOTAL	785,959,760	38.11		2,062,158,209



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

114-PIKE COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	706,090,151	36.52	M	1,933,563,331
AGRICULTURAL	277,265,415	40.00	M	693,163,538
COMMERCIAL	109,378,722	36.57	M	299,082,443
INDUSTRIAL	17,631,798	36.57	M	48,211,948
TOTAL	1,110,366,086	37.34		2,974,021,260



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

115-POLK COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	1,199,160,202	39.23	M	3,056,417,356
AGRICULTURAL	197,831,153	39.24	M	504,152,438
COMMERCIAL	274,532,710	40.00	M	686,331,775
INDUSTRIAL	144,247,922	40.00	M	360,619,805
TOTAL	1,819,318,358	39.49		4,607,521,374



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

116-PULASKI COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	210,670,024	40.00	M	526,675,060
AGRICULTURAL	153,182,838	40.00	M	382,957,095
COMMERCIAL	69,344,924	40.00	M	173,362,310
INDUSTRIAL	21,557,391	40.00	M	53,893,478
TOTAL	454,755,177	40.00		1,136,887,943



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

117-PUTNAM COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	2,214,319,280	40.00	M	5,535,798,200
AGRICULTURAL	298,309,426	40.00	M	745,773,565
COMMERCIAL	218,345,309	40.00	M	545,863,273
INDUSTRIAL	78,426,001	40.00	M	196,065,874
TOTAL	2,810,267,594	40.01		7,023,500,912



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

118-QUITMAN COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	51,029,470	36.59	M	139,454,405
AGRICULTURAL	42,771,137	35.61	M	120,126,540
COMMERCIAL	8,247,349	35.61	M	23,163,413
INDUSTRIAL	645,178	35.61	M	1,812,040
TOTAL	102,693,134	36.09		284,556,398



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

119-RABUN COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	1,652,627,538	37.32	M	4,427,756,218
AGRICULTURAL	163,559,900	38.29	M	427,169,275
COMMERCIAL	172,979,707	37.34	M	463,253,344
INDUSTRIAL	26,101,980	37.34	M	69,903,168
TOTAL	2,015,269,125	37.40		5,388,082,005



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

120-RANDOLPH COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	71,031,383	39.78	M	178,542,587
AGRICULTURAL	178,199,663	39.35	M	452,813,471
COMMERCIAL	36,317,670	39.35	M	92,284,856
INDUSTRIAL	1,869,256	39.35	M	4,749,865
TOTAL	287,417,972	39.46		728,390,779



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

121-RICHMOND COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	4,843,878,535	39.85	M	12,155,575,174
AGRICULTURAL	69,842,190	39.82	M	175,375,783
COMMERCIAL	3,246,387,562	37.34	M	8,693,690,034
INDUSTRIAL	666,292,377	37.31	M	1,785,950,955
TOTAL	8,826,573,341	38.70		22,810,591,946



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

122-ROCKDALE COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	3,920,863,660	40.00	M	9,802,159,150
AGRICULTURAL	124,590,569	39.97	M	311,703,771
COMMERCIAL	1,153,584,740	40.00	M	2,883,961,850
INDUSTRIAL	534,579,586	40.00	M	1,336,448,965
TOTAL	5,733,618,555	40.00		14,334,273,736



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

123-SCHLEY COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	63,474,334	38.75	M	163,790,788
AGRICULTURAL	83,284,163	38.52	M	216,238,219
COMMERCIAL	12,963,318	38.52	M	33,657,837
INDUSTRIAL	19,043,515	38.52	M	49,444,403
TOTAL	178,765,330	38.60		463,131,247



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

124-SCREVEN COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	182,532,534	30.29	M	602,528,852
AGRICULTURAL	289,128,055	33.03	M	875,433,558
COMMERCIAL	66,243,886	31.32	M	211,521,319
INDUSTRIAL	20,757,307	31.32	M	66,279,520
TOTAL	558,661,782	31.82		1,755,763,249



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

125-SEMINOLE COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	165,887,048	38.17	M	434,648,704
AGRICULTURAL	162,524,034	38.17	M	425,837,107
COMMERCIAL	61,905,154	38.17	M	162,200,698
INDUSTRIAL	38,732,640	38.17	M	101,485,269
TOTAL	429,048,876	38.17		1,124,171,778



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

126-SPALDING COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	1,786,173,999	39.09	M	4,569,003,875
AGRICULTURAL	366,297,064	38.29	M	956,715,238
COMMERCIAL	594,065,960	40.00	M	1,485,164,900
INDUSTRIAL	339,152,105	39.94	M	849,119,978
TOTAL	3,085,689,128	39.26		7,860,003,991



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

127-STEPHENS COUNTY

(REVISED)

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	572,650,746	27.31	M	2,097,014,430
AGRICULTURAL	81,328,098	25.56	M	318,183,561
COMMERCIAL	137,298,120	25.57	M	536,876,909
INDUSTRIAL	138,496,280	27.55	M	502,682,280
TOTAL	929,942,855	26.92		3,454,757,180



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

128-STEWART COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	31,074,437	35.67	M	87,127,388
AGRICULTURAL	147,850,794	39.37	A	375,547,896
COMMERCIAL	30,238,619	39.37	A	76,807,499
INDUSTRIAL	150,176	39.37	A	381,454
TOTAL	209,314,026	38.77		539,864,237



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

129-SUMTER COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	332,664,190	27.02	M	1,231,303,757
AGRICULTURAL	208,304,092	16.58	M	1,256,381,471
COMMERCIAL	191,620,409	40.00	M	479,051,023
INDUSTRIAL	44,948,277	40.00	M	112,370,693
TOTAL	777,536,968	25.25		3,079,106,944



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

130-TALBOT COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	72,961,125	39.74	M	183,586,833
AGRICULTURAL	172,453,291	39.50	M	436,539,921
COMMERCIAL	16,173,123	39.50	M	40,939,861
INDUSTRIAL	23,343,003	39.50	M	59,089,349
TOTAL	284,930,542	39.57		720,155,964



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

131-TALIAFERRO COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	13,717,887	32.87	M	41,737,699
AGRICULTURAL	64,557,897	32.65	M	197,707,704
COMMERCIAL	3,533,914	32.65	M	10,822,565
INDUSTRIAL	2,089,464	32.65	M	6,398,956
TOTAL	84,009,602	32.73		256,666,924



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

132-TATTNALL COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	275,360,361	36.04	M	764,006,400
AGRICULTURAL	195,087,243	35.99	M	542,046,514
COMMERCIAL	96,081,928	37.71	M	254,816,010
INDUSTRIAL	22,688,725	37.71	M	60,172,090
TOTAL	589,218,257	36.35		1,621,041,014



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

133-TAYLOR COUNTY

(REVISED)

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	119,439,860	37.83	M	315,702,950
AGRICULTURAL	164,399,816	27.07	M	607,388,483
COMMERCIAL	55,441,177	36.07	M	153,718,605
INDUSTRIAL	1,011,249	36.07	M	2,803,833
TOTAL	340,292,102	31.52		1,079,613,871



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

134-TELFAIR COUNTY

(REVISED)

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	130,261,607	36.70	M	354,925,014
AGRICULTURAL	152,739,136	36.82	M	414,796,358
COMMERCIAL	50,649,451	36.82	M	137,549,605
INDUSTRIAL	10,733,089	36.82	M	29,148,039
TOTAL	344,435,736	36.78		936,419,016



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

135-TERRELL COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	106,939,118	32.42	M	329,875,920
AGRICULTURAL	130,025,839	26.60	A	488,827,799
COMMERCIAL	80,604,331	26.60	A	303,029,290
INDUSTRIAL	3,838,072	26.60	A	14,429,103
TOTAL	321,407,360	28.29		1,136,162,112



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

136-THOMAS COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	1,251,556,396	39.42	M	3,175,269,603
AGRICULTURAL	616,968,061	39.39	M	1,566,233,978
COMMERCIAL	509,774,910	38.64	M	1,319,177,516
INDUSTRIAL	180,538,152	38.64	M	467,190,256
TOTAL	2,558,837,519	39.20		6,527,871,353



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

137-TIFT COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	859,514,414	39.69	M	2,165,345,604
AGRICULTURAL	227,782,726	39.74	M	573,226,884
COMMERCIAL	682,128,978	40.00	M	1,705,322,445
INDUSTRIAL	286,991,509	40.00	M	717,478,773
TOTAL	2,056,417,627	39.84		5,161,373,706



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

138-TOOMBS COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	518,685,072	38.92	M	1,332,797,541
AGRICULTURAL	263,684,394	38.38	M	687,035,941
COMMERCIAL	352,901,273	39.13	M	901,956,840
INDUSTRIAL	138,390,061	39.45	M	350,819,486
TOTAL	1,273,660,800	38.92		3,272,609,808



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

139-TOWNS COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	1,372,018,238	39.20	M	3,500,046,526
AGRICULTURAL	63,506,761	39.21	M	161,974,635
COMMERCIAL	147,278,930	39.21	M	375,636,399
INDUSTRIAL	693,530	39.21	M	1,768,855
TOTAL	1,583,497,459	39.20		4,039,426,415



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

140-TREUTLEN COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	53,837,489	34.49	M	156,086,745
AGRICULTURAL	64,021,822	33.71	M	189,936,523
COMMERCIAL	14,012,296	33.71	M	41,570,931
INDUSTRIAL	66,241,750	33.71	M	196,522,486
TOTAL	198,113,357	33.92		584,116,685



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

141-TROUP COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	1,714,605,754	38.25	M	4,482,484,052
AGRICULTURAL	331,364,645	40.00	M	828,412,029
COMMERCIAL	914,727,489	40.00	M	2,286,818,723
INDUSTRIAL	1,335,097,382	40.00	M	3,337,743,455
TOTAL	4,295,795,270	39.28		10,935,458,259



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

142-TURNER COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	97,528,806	40.00	M	243,836,192
AGRICULTURAL	183,531,827	40.00	M	458,845,955
COMMERCIAL	63,603,084	40.00	M	159,013,389
INDUSTRIAL	21,830,099	40.00	M	54,577,197
TOTAL	366,493,816	40.00		916,272,733



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

143-TWIGGS COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	87,211,684	38.11	M	228,846,201
AGRICULTURAL	116,109,854	27.08	M	428,755,798
COMMERCIAL	36,205,862	35.34	M	102,444,232
INDUSTRIAL	110,734,471	35.34	M	313,322,407
TOTAL	350,261,871	32.63		1,073,368,638



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

144-UNION COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	2,361,962,031	38.97	M	6,061,234,443
AGRICULTURAL	300,181,602	36.49	M	822,549,586
COMMERCIAL	224,756,762	38.98	M	576,652,236
INDUSTRIAL	35,207,395	38.98	M	90,330,644
TOTAL	2,922,107,790	38.70		7,550,766,909



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

145-UPSON COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	538,182,272	39.25	M	1,371,068,351
AGRICULTURAL	266,780,196	39.45	M	676,239,101
COMMERCIAL	129,265,430	37.47	M	345,002,215
INDUSTRIAL	145,638,448	37.14	M	392,103,737
TOTAL	1,079,951,621	38.79		2,784,413,404



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

146-WALKER COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	2,075,519,192	39.43	M	5,263,433,467
AGRICULTURAL	452,310,628	36.86	M	1,227,124,949
COMMERCIAL	246,515,290	39.77	M	619,819,937
INDUSTRIAL	161,663,970	39.48	M	409,507,711
TOTAL	2,936,042,817	39.04		7,519,886,064



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

147-WALTON COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	4,798,159,356	39.74	M	12,074,154,800
AGRICULTURAL	477,683,588	40.00	M	1,194,208,970
COMMERCIAL	633,184,072	38.76	M	1,633,601,837
INDUSTRIAL	404,555,846	38.76	M	1,037,297,758
TOTAL	6,313,582,862	39.61		15,939,263,365



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

148-WARE COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	650,956,707	39.14	M	1,662,944,232
AGRICULTURAL	218,060,714	36.11	A	603,812,776
COMMERCIAL	357,488,047	37.80	M	945,832,495
INDUSTRIAL	59,965,253	37.80	M	158,654,493
TOTAL	1,286,597,120	38.16		3,371,243,996



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

149-WARREN COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	41,751,001	37.02	M	112,779,888
AGRICULTURAL	92,161,876	22.62	A	407,418,057
COMMERCIAL	34,775,594	33.51	M	103,790,295
INDUSTRIAL	45,880,623	33.51	M	136,934,064
TOTAL	214,569,094	28.20		760,922,304



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

150-WASHINGTON COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	290,390,919	40.00	M	725,977,298
AGRICULTURAL	307,130,854	38.76	M	792,465,453
COMMERCIAL	217,923,454	40.00	M	544,808,635
INDUSTRIAL	160,607,054	40.00	M	401,517,635
TOTAL	976,052,281	39.60		2,464,769,021



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

151-WAYNE COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	552,874,922	39.13	M	1,413,051,752
AGRICULTURAL	246,654,594	27.98	M	881,400,874
COMMERCIAL	164,506,315	39.27	M	418,865,199
INDUSTRIAL	192,278,292	39.27	M	489,578,075
TOTAL	1,158,365,250	36.17		3,202,895,900



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

152-WEBSTER COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	19,657,759	38.02	M	51,707,271
AGRICULTURAL	75,267,557	38.00	M	198,072,518
COMMERCIAL	6,332,200	38.00	M	16,663,684
INDUSTRIAL	9,573,562	38.00	M	25,193,584
TOTAL	110,831,078	38.00		291,637,057



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

153-WHEELER COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	39,801,537	37.93	M	104,935,781
AGRICULTURAL	89,993,142	35.53	M	253,264,002
COMMERCIAL	39,852,795	35.53	M	112,156,083
INDUSTRIAL	868,336	35.53	M	2,443,722
TOTAL	170,515,810	36.07		472,799,588



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

154-WHITE COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	1,335,353,510	39.06	M	3,418,805,446
AGRICULTURAL	341,290,290	39.40	M	866,228,403
COMMERCIAL	201,544,201	38.02	M	530,156,253
INDUSTRIAL	31,570,785	37.89	M	83,330,868
TOTAL	1,909,758,786	38.99		4,898,520,970



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

155-WHITFIELD COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	2,742,611,836	39.76	M	6,898,668,960
AGRICULTURAL	225,811,542	36.30	M	621,998,324
COMMERCIAL	1,268,531,168	40.00	M	3,171,327,920
INDUSTRIAL	1,682,706,057	40.00	M	4,206,765,143
TOTAL	5,920,571,650	39.74		14,898,760,347



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

156-WILCOX COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	79,922,709	29.90	M	267,279,336
AGRICULTURAL	153,316,471	29.82	M	514,085,868
COMMERCIAL	22,952,680	29.82	M	76,962,693
INDUSTRIAL	3,664,203	29.82	M	12,286,449
TOTAL	260,604,719	29.93		870,614,346



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

157-WILKES COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	127,343,511	22.52	A	565,456,635
AGRICULTURAL	178,005,509	23.55	M	755,863,215
COMMERCIAL	112,210,063	23.97	M	468,188,293
INDUSTRIAL	22,347,338	23.97	M	93,242,636
TOTAL	439,906,421	23.37		1,882,750,779



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

158-WILKINSON COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	124,305,912	40.00	M	310,764,780
AGRICULTURAL	178,763,117	39.00	M	458,321,443
COMMERCIAL	41,448,303	39.99	M	103,653,149
INDUSTRIAL	180,333,493	39.99	M	450,974,662
TOTAL	524,850,825	39.65		1,323,714,034



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2024 PRELIMINARY SALES RATIO STUDY

159-WORTH COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2024 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	255,501,173	26.16	M	976,676,572
AGRICULTURAL	355,814,975	26.58	M	1,338,515,511
COMMERCIAL	85,121,315	26.58	M	320,211,932
INDUSTRIAL	21,348,475	26.58	M	80,309,338
TOTAL	717,785,938	26.43		2,715,713,353