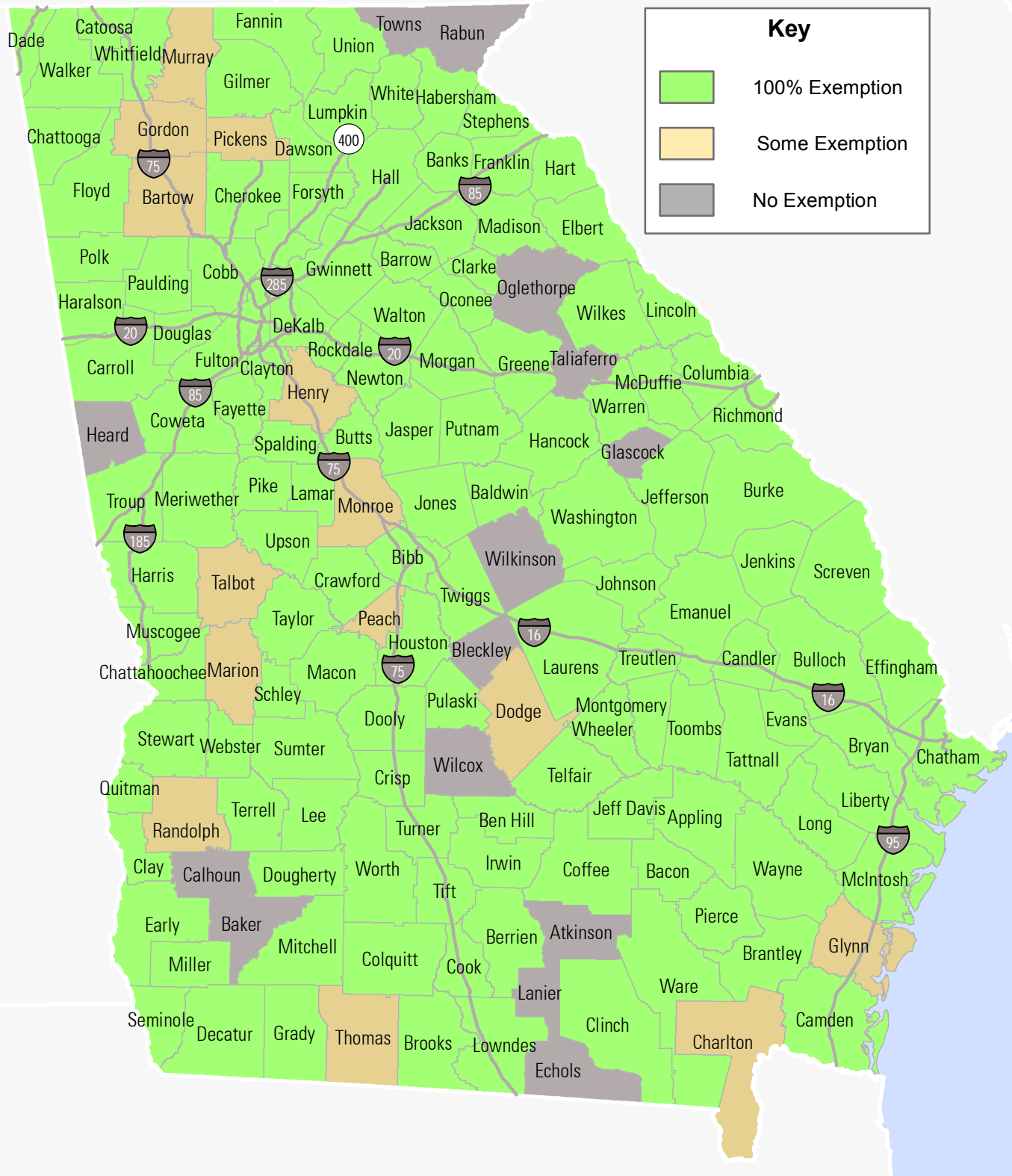


Georgia Freeport Tax

Freeport Tax Exemption by County, May 2015



2015 Freeport Inventory Exemption Status by County

Georgia Department of Revenue, County Ad Valorem Tax Summary

Class 1: Raw materials and goods in process of manufacture

Class 2: Finished goods produced in Georgia within the last 12 months

Class 3: Finished goods stored in Georgia within the last 12 months and destined for shipment out of state

County	Class 1	Class 2	Class 3
Appling	100%	100%	100%
Atkinson	0%	0%	0%
Bacon	100%	100%	100%
Baker	0%	0%	0%
Baldwin	100%	100%	100%
Banks	100%	100%	100%
Barrow	100%	100%	100%
Bartow	80%	80%	80%
Ben Hill	100%	100%	100%
Berrien	100%	100%	100%
Bibb	100%	100%	100%
Bleckley	0%	0%	0%
Brantley	100%	100%	100%
Brooks	100%	100%	100%
Bryan	100%	100%	100%
Bulloch	100%	100%	100%
Burke	100%	100%	100%
Butts	100%	100%	100%
Calhoun	0%	0%	0%
Camden	100%	100%	100%
Candler	100%	100%	100%
Carroll	100%	100%	100%
Catoosa	100%	100%	100%
Charlton	100%	0%	100%
Chatham	100%	100%	100%
Chattahoochee	100%	100%	100%
Chattooga	100%	100%	100%
Cherokee	100%	100%	100%
Clarke	100%	100%	100%
Clay	100%	100%	100%
Clayton	100%	100%	100%
Clinch	100%	100%	100%
Cobb	100%	100%	100%
Coffee	100%	100%	100%
Colquitt	100%	100%	100%
Columbia	100%	100%	100%
Cook	100%	100%	100%

Class 1: Raw materials and goods in process of manufacture

Class 2: Finished goods produced in Georgia within the last 12 months

Class 3: Finished goods stored in Georgia within the last 12 months and destined for shipment out of state

County	Class 1	Class 2	Class 3
Coweta	100%	100%	100%
Crawford	100%	100%	100%
Crisp	100%	100%	100%
Dade	100%	100%	100%
Dawson	100%	100%	100%
Decatur	100%	100%	100%
DeKalb	100%	100%	100%
Dodge	0%	0%	100%
Dooly	100%	100%	100%
Dougherty	100%	100%	100%
Douglas	100%	100%	100%
Early	100%	100%	100%
Echols	0%	0%	0%
Effingham	100%	100%	100%
Elbert	100%	100%	100%
Emanuel	100%	100%	100%
Evans	100%	100%	100%
Fannin	100%	100%	100%
Fayette	100%	100%	100%
Floyd	100%	100%	100%
Forsyth	100%	100%	100%
Franklin	100%	100%	100%
Fulton	100%	100%	100%
Gilmer	100%	100%	100%
Glascock	0%	0%	0%
Glynn	0%	0%	100%
Gordon	40%	40%	40%
Grady	100%	100%	100%
Greene	100%	100%	100%
Gwinnett	100%	100%	100%
Habersham	100%	100%	100%
Hall	100%	100%	100%
Hancock	100%	100%	100%
Haralson	100%	100%	100%
Harris	100%	100%	100%
Hart	100%	100%	100%
Heard	0%	0%	0%
Henry	100%	0%	100%
Houston	100%	100%	100%
Irwin	100%	100%	100%
Jackson	100%	100%	100%

Class 1: Raw materials and goods in process of manufacture

Class 2: Finished goods produced in Georgia within the last 12 months

Class 3: Finished goods stored in Georgia within the last 12 months and destined for shipment out of state

County	Class 1	Class 2	Class 3
Jasper	100%	100%	100%
Jeff Davis	100%	100%	100%
Jefferson	100%	100%	100%
Jenkins	100%	100%	100%
Johnson	100%	100%	100%
Jones	100%	100%	100%
Lamar	100%	100%	100%
Lanier	0%	0%	0%
Laurens	100%	100%	100%
Lee	100%	100%	100%
Liberty	100%	100%	100%
Lincoln	100%	100%	100%
Long	100%	100%	100%
Lowndes	100%	100%	100%
Lumpkin	100%	100%	100%
Macon	100%	100%	100%
Madison	100%	100%	100%
Marion	60%	60%	60%
McDuffie	100%	100%	100%
McIntosh	100%	100%	100%
Meriwether	100%	100%	100%
Miller	100%	100%	100%
Mitchell	100%	100%	100%
Monroe	0%	100%	0%
Montgomery	100%	100%	100%
Morgan	100%	100%	100%
Murray	0%	0%	0%
Muscogee	100%	100%	100%
Newton	100%	100%	100%
Oconee	100%	100%	100%
Oglethorpe	0%	0%	0%
Paulding	100%	100%	100%
Peach	60%	60%	60%
Pickens	80%	80%	80%
Pierce	100%	100%	100%
Pike	100%	100%	100%
Polk	100%	100%	100%
Pulaski	100%	100%	100%
Putnam	100%	100%	100%
Quitman	100%	100%	100%
Rabun	0%	0%	0%

Class 1: Raw materials and goods in process of manufacture

Class 2: Finished goods produced in Georgia within the last 12 months

Class 3: Finished goods stored in Georgia within the last 12 months and destined for shipment out of state

County	Class 1	Class 2	Class 3
Randolph	40%	40%	40%
Richmond	100%	100%	100%
Rockdale	100%	100%	100%
Schley	100%	100%	100%
Screven	100%	100%	100%
Seminole	100%	100%	100%
Spalding	100%	100%	100%
Stephens	100%	100%	100%
Stewart	100%	100%	100%
Sumter	100%	100%	100%
Talbot	20%	20%	20%
Taliaferro	0%	0%	0%
Tattnall	100%	100%	100%
Taylor	100%	100%	100%
Telfair	100%	100%	100%
Terrell	100%	100%	100%
Thomas	0%	0%	100%
Tift	100%	100%	100%
Toombs	100%	100%	100%
Towns	0%	0%	0%
Treutlen	100%	100%	100%
Troup	100%	100%	100%
Turner	100%	100%	100%
Twiggs	100%	100%	100%
Union	100%	100%	100%
Upson	100%	100%	100%
Walker	100%	100%	100%
Walton	100%	100%	100%
Ware	100%	100%	100%
Warren	100%	100%	100%
Washington	100%	100%	100%
Wayne	100%	100%	100%
Webster	100%	100%	100%
Wheeler	100%	100%	100%
White	100%	100%	100%
Whitfield	100%	100%	100%
Wilcox	0%	0%	0%
Wilkes	100%	100%	100%
Wilkinson	0%	0%	0%
Worth	100%	100%	100%