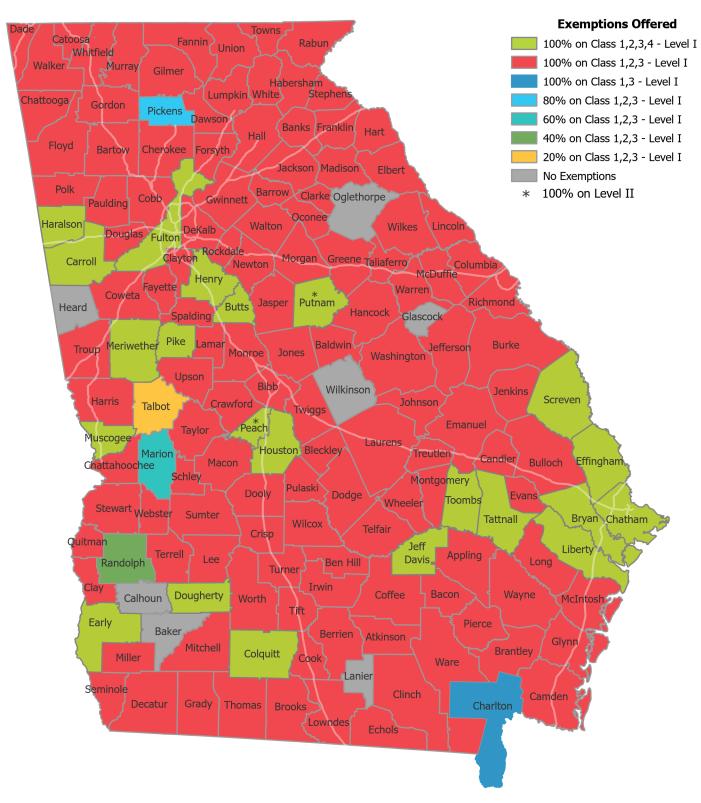


County Freeport Inventory Exemptions





Level I Freeport Exemption - Business inventory is exempt from state property taxes for the following classes:

- Class 1: Raw materials
- Class 2: Finished goods
- Class 3: Finished goods awaiting shipment outside of Georgia
- Class 4: Fulfillment center stock in trade

Level II Freeport Exemption - Business inventory not covered in the Level I Freeport Exemption, including retail inventory, is exempt from state property taxes