**GEORGIA POWER COMPANY**

**TAXES OTHER THAN INCOME TAXES**

**FOR THE TWELVE MONTHS ENDING JULY 31, 2023**

**Cost of Service Taxes Other Than Income Taxes:**

The schedule showing the computation of the test period Cost of Service Taxes Other Than Income Taxes estimated for the twelve months ending July 31, 2023 is contained in Exhibit\_\_\_(APA/SPA/ADH/MBR-5, Schedule 5).

**Real and Personal Property Taxes:**

Real and Personal Property Taxes for the twelve months ending July 31, 2023 are estimated to total $289.830 million.

Real and Personal Property Taxes for the test period are based on the estimated fair market value of the Company as of January 1,2022 and 2023. Non-taxable items such as pollution control equipment, motor vehicles, and leasehold improvements are subtracted from the gross value. The adjusted fair market value is multiplied by the estimated assessment ratios to arrive at the assessed value. The assessed value is then multiplied by the estimated composite millage rate to calculate the amount of property tax liability. Of all real and personal property taxes projected for the test period, 99% is expected to be payable to the State of Georgia.

**Payroll Taxes:**

Payroll Taxes are computed using payroll history as a base and adjusted for changes in headcount, wages, and payroll tax rates.

**Municipal Franchise Fees:**

Franchise fees are paid to municipalities with signed franchise agreements. The franchise fee amount is computed by applying 4% to the total retail revenues billed within those city limits. The detailed calculation is provided in Exhibit\_\_\_(APA/SPA/ADH/MBR-1, Schedule 5 MFF).

Municipal franchise fees are collected from the Company’s customers in accordance with the Commission order in Docket No. 21112. Accordingly, they are collected through the Municipal Franchise Fee Tariff and have been removed from the calculation of earnings deficiency in determining the retail rate base revenue requirement.