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## **Criteria FAQ: S&P Global Ratings' Approach To Rating U.S. Local Government Bonds Secured By Dedicated Limited Ad Valorem Tax Pledges.**

On Jan. 22, 2018, S&P Global Ratings published its methodology “Issue Credit Ratings Linked To U.S. Public Finance Obligors’ Creditworthiness” (Ratings Linked). These criteria include debt backed by an obligor’s limited ad valorem property tax pledge, even if that pledge is dedicated for debt service.

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