2020 Tax Rate Calculation Worksheet - Form 50-856.xisx County General Fund (Aud)

THE PERSON		No-New-Revenue Tax Rate Work	sheet		Amount/Rate
1		2019 total taxable value	(Enter amount of 2019 taxable value on th	е	
-	╁	2017 COTAL TAXABLE VALUE	2019 tax roll today)		\$2,959,017,554
2	1	2019 fax ceilings	(Enter 2019 total taxable value of homesteads with tax ceilings)		
3		Preliminary 2019 adjusted taxable value	(Subtract Line 2 from Line 1)		\$500,679,115,
4		2019 total adopted tax rate	(Per \$100)		\$2,458,338,439.
5		2019 taxable value lost because court appeals of ARB decisions reduced 2019 appr	alsed value		\$ 0,
	1	Original 2019 ARB values		ea an	
	1	3 2019 values resulting from final court decisions		\$0,00 \$0,00	
	(2019 value loss	(Subtract B from A)	20,00	
6	ļ.,	2019 taxable value subject to an appeal under Chapter 42, as of July 25	(Sacratic Difference)		\$ 0,
		2019 ARB certified value		\$9,857,280.00	
		2019 disputed value		\$4,928,640.00	
	C	2019 undisputed value	(Subtract B from A)	P-1524030-30-00	P4.010.440
7	_	2019 Chapter 42 related adjusted values	(Add Line 5 and Line 6)		\$4,928,640,
3	L	2019 taxable value, adjusted for court-ordered adjustments	(Add Line 3 and Line 7)		\$4,928,640.
)	L	2019 inxable value of property in territory the taxing unit deannexed after 1/1/2019)		\$2,463,267,079.
0	<u> </u>	2019 taxable value lost because property first qualified for an exemption in 2020			
	A	Absolute exemptions	(Use 2019 market value)	\$214,990,00	
			(555 2515 Indition Value)	3214,390,00	
	_		(2020 exemption amount or 2020 percentage		
-		Partial exemptions	exemption time 2019 value)	\$3,063,249.00	
-	C	Value loss	(Add A and B)		\$3,278,239,
ا ،		2019 taxable value lost because property first qualified for agricultural appraisal, the or public access airport special appraisal in 2020	imber appraisal, recreational/scenic appraisa	i de la companya de	
-	A	2019 market value		200700	
\dashv	B	2020 productivity or special appraised value		\$35,002,00	
-	C	Value loss		\$950,00	
\exists		Total adjustments for lost value	(Subtract B from A)		\$34,052,0
		Adjusted 2019 taxable value	(Add Lines 9, 10C and 11C)		\$3,312,291.6
		Adjusted 2019 total levy	(Subtract Line 12 from Line 8)		\$2,459,954,788.0
+		Frajusted 2013 (Graft Jeyy	(Multiply Line 4 by Line 13 and divide by \$10	00)	\$10,331,810.1
-			(Enter the amount of taxes refunded by the		
\perp		Taxes refunded for years preceding fax year 2019	taxing unit for tax years preceding tax year 2019)		819.000
			30137		\$17,430,7
			(If the taxing unit has no 2020 captured		
+		Taxes in increment financing (TIF) for tax year 2019	appraised value in Line 18D, enter 0)		
+	-	Adjusted 2019 levy with refunds and TIF adjustment	(Add Lines 14, and 15, subtract Line 16)		\$10,349,240,8
\downarrow		Total 2020 taxable value on the 2020 certified appraisal roll today			
╬	A	Certified values		\$3,196,176,394.00	
	в	Countles	(Include railroad rolling stock values		
		Pollution control and energy storage system exemption	certified by the Comptroller's office)	\$4,411,440.00	
		Tax Increment Financing		20,00	
		Total 2020 value			
Ť	\rightarrow	Total value of properties under protest or not included on certified appraisal roll	(Add A and B, then subtract C and D)	TO STANCE OF STANCE OF STANCE	\$3,200,587,834.0
1	A	2020 taxable value of properties under protest			
		2020 value of properties not under profest or included on certified appraisal roll		\$37,084,856.00	
-	c l	Total value under protest or not certified		\$0,00	
Ť	7	The first state process of not certained	(Add A and B)		\$37,084,856.00
	_ ;	2020 tax ceilings	(Enter 2020 total taxable value of homesteads with tax ceilings)		
	1	2021 total taxable value	(Add Lines 18B and 19C. Subtract Line 20)		\$557,444,052.00
L	ŀ	Fotal 2020 taxable value of properties in territory annexed after 1/1/2019			\$2,680,228,638,00
Ĺ	_[;	Fotal 2020 taxable value of new improvements and new personal property located in	new Improvements		\$0.00
	7	Total adjustments to the 2020 taxable value	(Add Lines 22 and 23)		\$54,995,194.00
		Adjusted 2020 faxable value	(Subtract Line 24 from Line 21)		\$54,935,194.00
	2	020 NNR tax rate	(Divide Line 17 by Line 25 and multiply by \$10	in)	\$2,625,293,444.00
]	Τ				\$0.394213
.1	10	COUNTIES ONLY	(Add together the NNR tax rates for each type The total is the 2020 county NNR	or tax the county levies.	

		Voter-Approval Tax Rate Worksho	cet in		Amount/Rate
28	4-	2019 M&O tax rate	(Enter the 2019 M&O tax rate)		\$0.4
20			(Enter the amount in Line 8 of the No-N	ew-Revenue Tax Rate	
29	+ -	2019 taxable value, adjusted for court-ordered adjustments	Worksheet)	\$2,463,267,079.0	
30	+	Total 2019 M&O levy	(Multiply Line 28 by Line 29 and	divide by \$100)	\$10,345,721.
31	╂	Adjusted 2019 levy for calculating NNR M&O rate	(Add Line 31F to Line 30)		\$12,388,520.0
			(Enter the amount of additional sales tax		
	A	2019 sales tax specifically to reduce property taxes	collected and spent on M&O expenses in 2019, if any)	\$2,025,367.57	Jul 2019-Jun 2020
	T	A. A. C. T. C.	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	32,020,507.57	Jul 2015-Juli 2020
			(Enter the amount of M&O taxes refunded in	1	
	***********	M&O taxes refunded for years preceding tax year 2019	the preceding year for taxes before that year,	<u>\$17,430,76</u>	Prlor Yr (M&O)
	C	2019 junior college levy	Acceptable Company of		
	D	2019 taxes in TIF	(If the taxing unit has no 2020 captured appraised value in Line 18D, enter 0)		
			(If discontinuing department, function or		- 200
	E		activity)		
	F	2019 M&O levy adjustments	(Add A, B, and C, then subtract D)	\$2,042,798.33	
	ĺ		(Enter the amount in Line 25 of the No-N	ew-Revenue Tax Rate	
32	ļ	Adjusted 2020 taxable value	Worksheet)		\$2,625,293,444.0
33	 	2020 NNR M&O rate (unadjusted)	(Divide Line 31 by Line 32 and m	ıltiply by \$100)	\$0.47189
34	ļ.,	Rate adjustment for state criminal justice mandate	(Enter the rate calculated in C. It	N/Λ, enter 0)	\$0.00000
		2020 state criminal Justice mandate	Our calculation was negative, other counties are	\$62,484.16	
		2019 state criminal justice mandate	pulling 0 since instructions talked about exceeding	S92,575,74	
	C	Subtract B from A and divide by Line 32 and multiply by \$100	the prior year, not being less than prior year,	(\$0.001146)	
35	 	Rate adjustment for indigent health care expenditures	(Enter the rate calculated in C. If	N/A, enter 0)	\$0.0
		2020 Indigent health care expenditures	(7/1/2019 thru 6/30/2020)		
		2019 indigent health care expenditures	(7/1/2018 thru 6/30/2019)		
	C	Subtract B from A and divide by Line 32 and mulitply by \$100		\$0.00	
36		Rate adjustment for county indigent defense compensation	(Enter the lessor of C and D, If I	V/A, enter 0)	\$0.00000
		2020 Indigent defense compensation expenditures	(7/1/2019 thru 6/30/2020)	\$222,758.21	
	В	2019 Indigent defense compensation expenditures	(7/1/2018 thru 6/30/2019)	\$332,812.04	
	C	Subtract B from A and divide by Line 32 and mulitply by \$100	Our calculation was negative, other counties are putting 0	(\$0.004192)	
	D	Multiply B by 0.08 and divide by Line 32 and multiply by \$100	since instructions talked about exceeding the prior year, not		
37		Rate adjustment for county hospital expenditures	being less than prior year.	\$0.001014	
		2020 eligible county hospital expenditures	(Enter the lessor of C and D, If) (7/1/2019 thru 6/30/2020)	VA, enter 0)	\$0.0
		2019 eligible county hospital expenditures	(7/1/2018 thru 6/30/2019)		
		Subtract B from A and divide by Line 32 and multtply by \$100	(7/112016 tilla 0/30/2019)	\$0.00	
		Multiply B by 0.08 and divide by Line 32 and multiply by \$100		\$0.00	
38		Adjusted 2020 NNR M&O rate	(Add Lines 33, 34, 35, 36 and 37)	90.00	\$0,47189
9		2020 voter approval M&O rate	(Multiply Line 38 by 1.035)		\$0.47189. \$0.48840'
10	\rightarrow	Total 2020 debt to be paid with property taxes and additional sales tax revenue	(Manuply Ellic 50 by 11055)		
#U	A		(Only to be paid from property tax revenue)		
			(only to copaid from property tax foreithey		
	B	Subtract unencumbered fund amount used to reduce total debt			
		Subtract unencumbered fund amount used to reduce total debt Subtract certified amount spent from sales tax to reduce debt	(enter zero if none)		化移态机 跨原数量电路 电电路 连点表示语言
	c	Subtract unencumbered fund amount used to reduce total debt Subtract certified amount spent from sales tax to reduce debt Subtract amount paid from other resources	(enter zero if none)		
	C D	Subtract certified amount spent from sales tax to reduce debt)0 OZ
	C D E	Subtract certified amount spent from sales tax to reduce debt Subtract amount paid from other resources	(Subtract B, C and D from A)	e collector)	\$0.00
	C D E	Subtract certified amount spent from sales tax to reduce debt Subtract amount paid from other resources Adjusted debt	(Subtract B, C and D from A) (Enter the amount certified by th	e collector)	
11	C D E	Subtract certified amount spent from sales tax to reduce debt Subtract amount paid from other resources Adjusted debt Certified 2019 excess debt collections	(Subtract B, C and D from A) (Enter the amount certified by th (Subtract Line 41 from Line 40B)	o collector)	\$0.00
1 2 3	C D E	Subtract certified amount spent from sales tax to reduce debt Subtract amount paid from other resources Adjusted debt Certified 2019 excess debt collections Adjusted 2020 debt 2020 anticipated collection rate	(Subtract B, C and D from A) (Enter the amount certified by th (Subtract Line 41 from Line 40B) (If the anticipated collection rate in A is lower than		\$0.00
1 2 3	C D E	Subtract certified amount spent from sales tax to reduce debt Subtract amount paid from other resources Adjusted debt Certified 2019 excess debt collections Adjusted 2020 debt	(Subtract B, C and D from A) (Enter the amount certified by th (Subtract Line 41 from Line 40B) (If the anticipated collection rate in A is lower than actual collection rate in B, C or D, enter the lowest collection rate from B, C or D. If the anticipated	100,00%	\$0.00
1 2 3	C D E A B	Subtract certified amount spent from sales tax to reduce debt Subtract amount paid from other resources Adjusted debt Certified 2019 excess debt collections Adjusted 2020 debt 2020 anticipated collection rate Enter the 2020 anticipated collection rate certified by the collector	(Subtract B, C and D from A) (Enter the amount certified by th (Subtract Line 41 from Line 40E) (If the anticipated collection rate in A is lower than actual collection rate in B, C or D, enter the lowest collection rate from B, C or D, If the anticipated rate in A is higher than at least one of the rates in	100,00%	\$0.00
11 22 33	C D E A B C I	Subtract certified amount spent from sales tax to reduce debt Subtract amount paid from other resources Adjusted debt Certified 2019 excess debt collections Adjusted 2020 debt 2020 anticipated collection rate Enter the 2020 anticipated collection rate Enter the 2019 actual collection rate	(Subtract B, C and D from A) (Enter the amount certified by th (Subtract Line 41 from Line 40B) (If the anticipated collection rate in A is lower than actual collection rate in B, C or D, enter the lowest collection rate from B, C or D. If the anticipated	100,00% 100,00% 100,00%	\$0.00
1 2 3	C D A D D D D	Subtract certified amount spent from sales tax to reduce debt Subtract amount paid from other resources Adjusted debt Certified 2019 excess debt collections Adjusted 2020 debt 2020 anticipated collection rate Enter the 2020 anticipated collection rate Enter the 2019 actual collection rate Enter the 2019 actual collection rate	(Subtract B, C and D from A) (Enter the amount certified by the (Subtract Line 41 from Line 40B) (If the anticipated collection rate in A is lower than actual collection rate in B, C or D, enter the lowest collection rate from B, C or D. If the anticipated rate in A is higher than at least one of the rates in the prior 3 years, enter the rate from A. Note that the rate can be greater than 100%)	100,00% 100,00% 100,00% 100,00%	\$0.00 100.000
31 22 33	C D A D D D D	Subtract certified amount spent from sales tax to reduce debt Subtract amount paid from other resources Adjusted debt Certified 2019 excess debt collections Adjusted 2020 debt 2020 anticipated collection rate Enter the 2020 anticipated collection rate certified by the collector Enter the 2019 actual collection rate Enter the 2018 actual collection rate Enter the 2018 actual collection rate	(Subtract B, C and D from A) (Enter the amount certified by the (Subtract Line 41 from Line 40E) (If the anticipated collection rate in A is lower than actual collection rate in B, C or D, enter the lowest collection rate from B, C or D. If the anticipated rate in A is higher than at least one of the rates in the prior 3 years, enter the rate from A. Note that the rate can be greater than 100%) (Divide Line 42 by Line	100,00% 100,00% 100,00% 100,00%	\$0.00 100.000
1 2 3 3	C D E A D D D D D D D D D D D D D D D D D	Subtract certified amount spent from sales tax to reduce debt Subtract amount paid from other resources Adjusted debt Certified 2019 excess debt collections Adjusted 2020 debt 2020 anticipated collection rate Enter the 2020 anticipated collection rate certified by the collector Enter the 2019 actual collection rate Enter the 2018 actual collection rate Enter the 2018 actual collection rate	(Subtract B, C and D from A) (Enter the amount certified by the (Subtract Line 41 from Line 40E) (If the anticipated collection rate in A is lower than actual collection rate in B, C or D, enter the lowest collection rate from B, C or D, If the anticipated rate in A is higher than at least one of the rates in the prior 3 years, enter the rate from A. Note that the rate can be greater than 100%) (Divide Line 42 by Line (Enter the amount on Line 21 of the No-Ne	100,00% 100,00% 100,00% 100,00%	\$0.00 100,009 \$0.00
31 22 33	C D E A D D D D D D D D D D D D D D D D D	Subtract certified amount spent from sales tax to reduce debt Subtract amount paid from other resources Adjusted debt Certified 2019 excess debt collections Adjusted 2020 debt 2020 anticipated collection rate Enter the 2020 anticipated collection rate certified by the collector Enter the 2019 actual collection rate Enter the 2018 actual collection rate Center the 2017 actual collection rate Center the 2017 actual collection rate	(Subtract B, C and D from A) (Enter the amount certified by the (Subtract Line 41 from Line 40B) (If the anticipated collection rate in A is lower than actual collection rate in B, C or D, enter the lowest collection rate from B, C or D. If the anticipated rate in A is higher than at least one of the rates in the prior 3 years, enter the rate from A. Note that the rate can be greater than 100%) (Divide Line 42 by Line (Enter the amount on Line 21 of the No-Ne Worksheet)	100,00% 100.00% 100.00% 100,00% 43) w-Revenue Tax Rate	\$0.00 100,009 \$0.00 \$2,680,228,638.00
3 3 4 4 5 5	C D E A B D D D D D D D D D D D D D D D D D D	Subtract certified amount spent from sales tax to reduce debt Subtract amount paid from other resources Adjusted debt Certified 2019 excess debt collections Adjusted 2020 debt 2020 anticipated collection rate Enter the 2020 anticipated collection rate certified by the collector Enter the 2019 actual collection rate Enter the 2018 actual collection rate Conter the 2017 actual collections	(Subtract B, C and D from A) (Enter the amount certified by the (Subtract Line 41 from Line 40E) (If the anticipated collection rate in A is lower than actual collection rate in B, C or D, enter the lowest collection rate from B, C or D, If the anticipated rate in A is higher than at least one of the rates in the prior 3 years, enter the rate from A. Note that the rate can be greater than 100%) (Divide Line 42 by Line (Enter the amount on Line 21 of the No-Ne	100,00% 100.00% 100.00% 100,00% 43) w-Revenue Tax Rate	\$0,00 \$0,00 100,009 \$0,00 \$2,680,228,638.00 \$0,00 \$0,488407

2020 Tax Rate Calculation Worksheet - Form 50-856.xlsx County General Fund (Aud)

Line	Additional Sales and Use Tax Worksl	icel		Amount/Rate
49	Taxable sales	(Taxing units that adopted the sales tax before November 2019, skip this line.)	Effective date was	\$0.00
50	Estimated sales tax revenue	(Taxing units that adopted the sales tax befor the sales tax revenue for the previous four qu by .95)		\$2,025,367.57
	2020 444 4444 4444	Control de la control Constitution I la control Control Constitution I la control Constitution I	Tou Date Westerhoot	\$2,680,228,638.00
51 52	2020 total taxable value Sales tax adjustment rate	(Enter the amount from Line 21 of the NNI (Divide Line 51 by Line 52 and mu		\$0.075567
	Duce in negavinon luce		,	
53	2020 NNR tax rate, unadjusted for sales tax	(Enter the rate from Line 26 or 27 on the NN	R Tax Rate Worksheet)	\$0,394213
54	2020 NNR tax rate, adjusted for sales tax	(Skip to Line 56 if you adopted the additi November 2019)	onal sales tax before	\$0,00000
55	2020 voter-approval tax rate, unadjusted for sales tax	(Enter the rate from Line 47 or 48 on the Vo Worksheet)	oter-Approval Tax Rate	\$0.488407
56	2020 voter-approval tax rate, adjusted for sales tax	(Subtract Line 53 from Lin	ne 56)	\$0,412840
	Counties Only (Add together the voter-approval tax rates for each type of tax the cou	mly levies. The total is the 2020 county voter	r-approval (ax rate)	\$0.582873
	Total Tax Rate			Amount/Rate
	No-new-revenue tax rate	As applicable, enter the 2020 NNR tax rate (counties) or Line 54 (adjusted for		\$0,558235
		General Fund	\$0.394213	
		Lateral Road	\$0.164022	
	Voter-approval tax rate	As applicable, enter the 2020 voter-approval Line 48 (counties) or Line 56 (adjust		\$0.582873
		General Fund	\$0.412840	
		Lateral Road	\$0.170033	
	My original VATR calculated without the sales tax figures, refunds and	negative adjustments for State Criminal Just	ice and Indigent Defense	
	. General Fund			
	Lateral Road	0.16986		
		0.57773		
	Amounts received from Cherokee County Appraisal District			
	Amounts provided by Cherokee County Tax Assessor-Collector Amounts provided by Cherokee County Auditor			
1	Per conversation with Lee Flowers, CCAD Chief Appraiser, he agrees that we only report on the General Fund Worksheet as these amounts are only recorded there. None of these		expenditures and indigent	defense expanditures
	Lee Flowers recommended not calculating the De minimis rate because "Voters may petitiours would) and the adopted rate is equal to or lower than the de minimis rate but higher the	on to hold a tax approval election if the de min	nimis rate exceeds the voter	r-approval rate (which
	Lee Flowers recommended adopting a rate a few ten-thousandths of a sent less than our ve could arise dealing with a petition to have an election.			

2020 Tax Rate Calculation Worksheet - Form 50-856.xlsx County Lateral Road Fund (Aud)

Lin	c į	No-New-Revenue Tax Rate Work	slicet		Amount/Rate
Ι.		2010.4.1.7.4	(Enter amount of 2019 taxable value on the	18	
1	+	2019 total taxable value	2019 tax roll today)		\$2,942,841,418,00
2	ĺ	2019 tax cellings	(Bnter 2019 total taxable value of		
3	+	Proliminary 2019 adjusted taxable value	homesteads with tax ceitings)		\$500,574,137,00
4	\dagger	2019 total adopted tax rate	(Subtract Line 2 from Line 1)		\$2,442,267,281.00
5	†	2019 taxable value lost because court appeals of ARB decisions reduced 2019 appr	(Per \$100)		\$0,175
	1	A Original 2019 ARB values	alsed value		
	~+~	B 2019 values resulting from final court decisions		\$0.00	
-	_	C 2019 value loss		\$0,00	
6	1	2019 taxable value subject to an appeal under Chapter 42, as of July 25	(Subtract B from A)		\$0.00
	1	2019 ARB certified value			
	-	3 2019 disputed value		\$9,857,280.00	
<u> </u>		2019 undisputed value		\$4,928,640,00	
7	Ť	2019 Chapter 42 related adjusted values	(Subtract B from A)		\$4,928,640,00
8	†	2019 faxable value, adjusted for court-ordered adjustments	(Add Line 5 and Line 6)		\$4,928,640.00
9	✝	2019 taxable value of property in territory the taxing unit deannexed after 1/1/2019	(Add Line 3 and Line 7)		\$2,447,195,921.00
10	+	2019 taxable value lost because property first qualified for an exemption in 2020			\$0.00
	1	Absolute exemptions			
	+	A PARAGULES CACINIPITORS	(Use 2019 market value)	\$214,990,00	
	l	,	(2020 exemption amount or 2020 percentag		
İ	E	Partial exemptions	exemption time 2019 value)		
	C	Value loss	(Add A and B)	\$3,637,558.00	
	1	2019 taxable value lost because property first qualified for agricultural appraisal, t	(Aud A and B)	d. • e-kaniásúkokatasukata	\$3,852,548.00
11	Ì	or public access airport special appraisal in 2020	muet appraisat, recreationauscente appraisa		
	A	2019 market value			
		2020 productivity or special appraised value		\$35,002.00	
		Value loss	(D.L. 17) 8	\$950.00	
12		Total adjustments for lost value	(Subtract B from A)		\$34,052,00
13	1	Adjusted 2019 taxable value	(Add Lines 9, 10C and 11C)		\$3,886,600.00
14		Adjusted 2019 total levy	(Subtract Line 12 from Line 8) (Multiply Line 4 by Line 13 and divide by \$1		\$2,443,309,321.00
			(Enter the amount of taxes refunded by the	1	\$4,275,791.31
	Ì		taxing unit for tax years preceding tax year		
15		Taxes refunded for years preceding tax year 2019	2019)		\$4,341.18
İ					0,1041,10
16		Payer in heavy and firm all (TVT) 2	(If the taxing unit has no 2020 captured		
17		Taxes in Increment financing (TIF) for tax year 2019	appraised value in Line 18D, enter 0)		
18		Adjusted 2019 levy with refunds and TIF adjustment	(Add Lines 14, and 15, subtract Line 16)		\$4,280,132.49
10	A	Total 2020 taxable value on the 2020 certified appraisal roll today Certified values			
	- M.	Certified values		\$3,180,498,016,00	
	В	Counties	(Include railroad rolling stock values		
	_	Poliution control and energy storage system exemption	certified by the Comptroller's office)	\$4,411,440,00	
	D	Tax Increment Financing		\$0,00	
	E	Total 2020 value	(Add a ID)		
19		Total value of properties under protest or not included on certified appraisal roll	(Add A and B, then subtract C and D)		\$3,184,909,456,00
+	A	2020 faxable value of properties under protest			
		2020 value of properties not under protest or included on certified appraisal roll		\$36,829,856.00	
		Total value under protest or not certified		\$0,00	
		and proved of not certified	(Add A and B)		\$36,829,856,00
20		2020 tax ceilings	(Enter 2020 total taxable value of homesteads with tax ceilings)		\$250 0 40 544
21		2021 total taxable value	(Add Lines 18B and 19C. Subtract Line 20)		\$557,340,018,00
22		Total 2020 taxable value of properties in territory annexed after 1/1/2019	To rea mines to D and 19C. Subitact Fire 50)		\$2,664,399,294,00
23		Total 2020 taxable value of new improvements and new personal property located in	new improvements		\$0,00
24		Total adjustments to the 2020 faxable value	T"		\$54,910,397.00
25		Adjusted 2020 taxable yalue	(Add Lines 22 and 23)		\$54,910,397.00
26	-1	2020 NNR fax rafe	(Subtract Line 24 from Line 21)	00)	\$2,609,488,897.00
			(Divide Line 17 by Line 25 and multiply by \$1		\$0.164022
27	ı	COUNTIES ONLY	(Add together the NNR tax rates for each type		
··········			The total is the 2020 county NN	r. tax rate)	\$0,558235

2020 Tax Rate Calculation Worksheet - Form 50-856.xlsx County Lateral Road Fund (Aud)

Line 28		Voter-Approval Tax Rate Workshee	(Enter the 2019 M&O tax rate)		Amount/Rate \$0.175
	<u> </u>	2017 ISACO INA I INIV	(Enter the amount in Line 8 of the No-Ne	w-Revenue Tax Rate	
29		 2019 taxable value, adjusted for court-ordered adjustments	Worksheet)		\$2,447,195,921.00
30	i	Total 2019 M&O levy	(Multiply Line 28 by Line 29 and d	ivide by \$100)	\$4,282,592.86
31	<u></u>	Adjusted 2019 levy for calculating NNR M&O rate	(Add Line 31F to Line 30)		\$4,286,934,04
			(Enter the amount of additional sales tax		
			collected and spent on M&O expenses in		
	A	2019 sales tax specifically to reduce property taxes	2019, if any)		N/A on Lateral Road
			m t d SV8.O4		
		N 0 0 4 C 1 . 3 C	(Enter the amount of M&O taxes refunded in the preceding year for taxes before that year)	\$4,341 <u>./8</u>	Prior Yr (M&O)
NEW SEC	0.000	M&O taxes refunded for years preceding tax year 2019	the preceding year for taxes octore that year	2100112	
	٠	2019 junior college levy			
	ļ		(If the taxing unit has no 2020 captured		
	D	2019 taxes in TIF	appraised value in Line 18D, enter 0)		
			(If discontinuing department, function or		
	E	2019 transferred function	activity)		
	F	2019 M&O levy adjustments	(Add A, B, and C, then subtract D)	\$4,341,18	
			(Enter the amount in Line 25 of the No-No	ow-Revenue Tax Rate	
32		Adjusted 2020 taxable value	Worksheet)		\$2,609,488,897.00
33		2020 NNR M&O rate (unadjusted)	(Divide Line 31 by Line 32 and mu	ltiply by \$100)	\$0.164283
34		Rate adjustment for state criminal justice mandate	(Enter the rate calculated in C. If	N/A, enter 0)	\$0.000000
	A	2020 state criminal justice mandate			N/A on Lateral Road
	В	2019 state criminal justice mandate			N/A on Lateral Road
	С	Subtract B from A and divide by Line 32 and multiply by \$100		\$0.000000	
35		Rate adjustment for indigent health care expenditures	(Enter the rate calculated in C. If	N/A, enter 0)	\$0.00
	A	2020 indigent health care expenditures	(7/1/2019 thru 6/30/2020)		
	+	2019 indigent health care expenditures	(7/1/2018 thru 6/30/2019)		
	+	Subtract B from A and divide by Line 32 and multiply by \$100		\$0.00	
36	Ť	Rate adjustment for county indigent defense compensation	(Enter the lessor of C and D. If)	V/A, enter 0)	\$0.000000
	A	2020 indigent defense compensation expenditures	(7/1/2019 thru 6/30/2020)		N/A on Lateral Road
	!	2019 indigent defense compensation expenditures	(7/1/2018 thru 6/30/2019)		N/A on Lateral Road
-	1-	Subtract B from A and divide by Line 32 and multiply by \$100		\$0,000000	
	+-	Multiply B by 0.08 and divide by Line 32 and multiply by \$100		\$0,000000	
37	-	Rate adjustment for county hospital expenditures	(Enter the lessor of C and D. If I	√A, enter 0)	\$0.00
J1		2020 eligible county hospital expenditures	(7/1/2019 thru 6/30/2020)		
	-t	2019 eligible county hospital expenditures	(7/1/2018 thru 6/30/2019)		
	+	Subtract B from A and divide by Line 32 and multiply by \$100		\$0,00	
		Multiply B by 0.08 and divide by Line 32 and multiply by \$100		\$0.00	
38	F	Adjusted 2020 NNR M&O rate	(Add Lines 33, 34, 35, 36 and 37)		\$0,164283
39	-	2020 voter approval M&O rate	(Multiply Line 38 by 1,035)		\$0,170033
40	ļ —	Total 2020 debt to be paid with property taxes and additional sales tax revenue			
-10	A	Enter deht amount	(Only to be paid from property tax revenue)		
		Subtract unencumbered fund amount used to reduce total debt			
	+	Subtract certified amount spent from sales tax to reduce debt	(enter zero if none)		
		Subtract amount paid from other resources			
	·	Adjusted debt	(Subtract B, C and D from A)		\$0.00
41	13	Certified 2019 excess debt collections	(Enter the amount certified by the	ne collector)	
42	†	Adjusted 2020 debt	(Subtract Line 41 from Line 40E)		\$0.00
43	†	2020 anticipated collection rate	(If the anticipated collection rate in A is lower than		100,00%
70	A	Enter the 2020 anticipated collection rate certified by the collector	actual collection rate in B, C or D, enter the lowest	100.00%	man in a committee to the second section of the second section of the second section of the second section of the second section secti
		Enter the 2019 actual collection rate	collection rate from B, C or D. If the anticipated	100,00%	
		Enter the 2019 actual collection rate	rate in A is higher than at least one of the rates in	100.00%	
		Enter the 2017 actual collection rate	the prior 3 years, enter the rate from A. Note that the rate can be greater than 100%)	100,00%	
4.1		2020 debt adjusted for collections	(Divide Line 42 by Line	TOOK WHICH WAS AND THE VACUATION OF THE	\$0.00
44	-	AVAO GEDI ANJUSTEG TOT CONTECTIONS	(Enter the amount on Line 21 of the No-N		
,,,,,		2020 total tavable value	(Enter the amount on Line 21 of the No-No-No-No-No-No-No-No-No-No-No-No-No-N	CHANCACINIC 18X USIC	\$2,664,399,294.00
45	-	2020 total taxable value	(Divide Line 45 by Line 46 and mu	Itinly by \$100)	\$0.00
46 47	-	2020 debt rate	(Add Lines 39 and 47)	mpsy by brook	\$0,170033
0.7	f	2020 voter-approval tax rate	(Aud Lines 37 and 41)	l	401110033

2020 Tax Rate Calculation Worksheet - Form 50-856.xlsx County Lateral Road Fund (Aud)

Line	Additional Sales and Use Tax Worksh	ncel		Amount/Rate
49	Taxable sales	(Taxing units that adopted the sales tax before November 2019, skip this line.)	Effective date was 1/1/1988	\$0.00
50	Estimated sales tax revenue	(Taxing units that adopted the sales tax before the sales tax rovenue for the previous four query by .95)		\$0.00
- 50			-	
51	2020 total taxable value	(Enter the amount from Line 21 of the NNI		\$2,664,399,294.00
52	Sales tax adjustment rate	(Divide Line 51 by Line 52 and mu	ittiply by \$100)	\$0.000000
53	2020 NNR tax rate, unadjusted for sales tax	(Enter the rate from Line 26 or 27 on the NA		\$0,164022
54	2020 NNR tax rate, adjusted for sales tax	(Skip to Line 56 if you adopted the additi November 2019)	ional sales tax before	\$0.000000
55	2020 voter-approval tax rate, unadjusted for sales tax	(Enter the rate from Line 47 or 48 on the Ve Worksheet)	oter-Approval Tax Rate	\$0.170033
56	2020 voter-approval tax rate, adjusted for sales tax	(Subtract Line 53 from Line	ne 56)	\$0.170033
	Counties Only (Add together the voter-approval tax rates for each type of tax the counties Only (Add together the voter-approval tax rates for each type of tax the counties Only (Add together the voter-approval tax rates for each type of tax the counties Only (Add together the voter-approval tax rates for each type of tax the counties Only (Add together the voter-approval tax rates for each type of tax the counties Only (Add together the voter-approval tax rates for each type of tax the counties Only (Add together the voter-approval tax rates for each type of tax the counties Only (Add together the voter-approval tax rates for each type of tax the counties Only (Add together the voter-approval tax rates for each type of tax the counties Only (Add together the voter-approval tax rates for each type of tax the counties Only (Add together the voter-approval tax rates for each type of tax the counties Only (Add together the voter-approval tax rates for each type of tax the counties Only (Add together the voter-approval tax rates for each type of tax the counties Only (Add together the voter-approval tax rates for each type of tax the counties Only (Add together the voter-approval tax rates for each type of tax the counties of tax		Alle d	
	General Fund			
	Lateral Road	0.16986		
***************************************		0.57773		
	Amounts received from Cherokee County Appraisal District Amounts provided by Cherokee County Tax Assessor-Collector			
	Amounts provided by Cherokee County Auditor			
	Per conversation with Lee Flowers on 8/5/2020, CCAD Chief Appraiser, he agrees that we expenditures on the General Fund Worksheet as these amounts are only recorded there. N	e only report the sales tax revenue, criminal jus lone of these flems are reported in Lateral Road	stice mandate expenditures d.	and indigent defense
	Lee Flowers recommended not calculating the De minimis rate because "Voters may petit ours would) and the adopted rate is equal to or lower than the de minimis rate but higher t	ion to hold a tax approval election if the de mi hatn the voter-approval rate."	nimis rate exceeds the vote	r-approval rate (which
	Lee Flowers recommended adopting a rate a few ten-thousandths of a sent less than our vo			

lline	De Minimis Rate Worksheet	Amount/Rate
67.	2020 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$0
68.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 67 and multiply by \$100.	\$0.00000/\$100
69.	2020 debt rate. Enter the rate from Line 46 of the Voter- Approval Tax Rate Worksheet.	\$_0.00000 _{/\$100}
70.	De minimis rate. Add Lines 66, 68 and 69.	\$0.00000/\$100

0.00	100	C COLUMN	CV-SY	III WARREN	- 10	SHORT	VE .50	TO THE PARTY.	35700 AV
EE 43	-	磁無疑	r as i	172	20 A	-	100 E	W 100 P	-

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate	\$_0.55823 _{/\$100}
Voter-approval tax rate	\$ 0.58287/\$100
De minimis rate	\$_0.00000/\$100

SECTION 8: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have calculated the tax rates in accordance with requirements in Tax Code. 44

print here	_
here	7

Linda Little

Printed Name of Taxing Unit Representative

sign here

Taxing Unit Representative

August 10, 2020

Date

⁴⁴ Tex. Tax Code § 26.04(c)