



# **SPECIAL CALLED MEETING Cherokee County Board of Commissioners AGENDA**

**August 17, 2020**

**Cherokee County Admin Complex, Lower Level Conference Center, 1130  
Bluffs Parkway, Canton GA 8:00 PM**

## **CALL TO ORDER**

- 1. Adjourn to Executive Session.**
- 2. Ratify Closure of Executive Session.**
- 3. Continuation of Public Hearing on the 2020 Millage Rate from August 12, 2020, and action regarding same.**

## **ADJOURN**



**Cherokee County, Georgia**  
**Agenda Request**

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**Item#: 1.**

**SUBJECT:**  
**Adjourn to Executive Session.**  
**SUBMITTED BY:**

**MEETING DATE:**  
8/17/2020

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**COMMISSION ACTION REQUESTED:**

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**FACTS AND ISSUES:**

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**BUDGET:**

Budgeted Amount:

Account Name:

Amount Encumbered:

Account #:

Amount Spent to Date:

Remaining Budget:

Amount Requested:

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**ADMINISTRATIVE RECOMMENDATION:**

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**Cherokee County, Georgia**  
**Agenda Request**

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**Item#: 2.**

**SUBJECT:**  
**Ratify Closure of Executive Session.**  
**SUBMITTED BY:**

**MEETING DATE:**  
8/17/2020

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**COMMISSION ACTION REQUESTED:**

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**FACTS AND ISSUES:**

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**BUDGET:**

Budgeted Amount:

Account Name:

Amount Encumbered:

Account #:

Amount Spent to Date:

Remaining Budget:

Amount Requested:

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**ADMINISTRATIVE RECOMMENDATION:**

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## Cherokee County, Georgia Agenda Request

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Item#: 3.

**SUBJECT:** **MEETING DATE:**  
**Continuation of Public Hearing on the 2020 8/17/2020**  
**Millage Rate from August 12, 2020, and action**  
**regarding same.**  
**SUBMITTED BY:**

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**COMMISSION ACTION REQUESTED:**

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**FACTS AND ISSUES:**

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**BUDGET:**

Budgeted Amount:	Account Name:
Amount Encumbered:	Account #:
Amount Spent to Date:	Remaining Budget:
Amount Requested:	

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**ADMINISTRATIVE RECOMMENDATION:**

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**ATTACHMENTS:**

Description	Type
<input type="checkbox"/> Rates handout	Cover Memo
<input type="checkbox"/> Millage Rate Forms	Cover Memo

Assumes 8% Mkt Increase for Public Safety  
Assumes 4% Mkt Increase for Non Public Safety

	M&O Rates	Fire Rates	Parks Bond Rates	Total Rates	Variance From Current Rates	Input Reserve options in yellow box	
						M&O Reserves Input	Fire Reserves Input
Current Rates	5.216	3.269	0.480	8.965			
2 M&O Rate Method	5.021	3.483	0.461	8.965	0.000	\$6,430,000	\$500,000
Fire Transfer Method	6.331	2.173	0.461	8.965	0.000	\$2,460,000	\$500,000
Traditional Method	5.212	3.292	0.461	8.965	0.000	\$4,000,000	\$2,100,000

General Fund	2 M&O Rates	Fire Transfer	"Traditional Method" No Special District
Unincorporated	\$7,382,169,823	\$7,382,169,823	\$7,382,169,823
Incorporated	<u>\$3,799,561,228</u>	<u>\$3,799,561,228</u>	<u>\$3,799,561,228</u>
Tax Digest	\$11,181,729,031	\$11,181,729,031	\$11,181,729,031
Total Expenditures	\$104,777,672	\$104,777,672	\$111,158,301
Non Property Tax Revenue	\$31,527,057	\$31,527,057	\$48,884,557
Use of Reserves	\$6,430,000	\$2,460,000	\$4,000,000
Property Taxes Required	\$66,820,615	\$70,790,615	\$58,273,744
Unincorporated Rollback	(\$7,052,314)		
Rollback Rate	0.955		
Property Taxes	\$59,768,301	\$70,790,615	\$58,273,744
Required use of reserves for IPT Rollback	\$7,052,314	\$0	
Final Required Revenue	\$66,820,615	\$70,790,615	\$58,273,744
Unincorporated Millage Rate	5.021		
Incorporated Millage Rate	5.976		
Calculated Rate on Digest	5.976	6.331	5.212
Current Rate	5.216	5.216	5.216
Rate Change	0.760	1.115	(0.004)

Fire Fund	2 M&O Rates	Fire Transfer	"Traditional Method" No Special District
Tax Digest	\$8,376,319,484	\$8,376,319,484	\$8,376,319,484
Total Expenditures	\$37,716,917	\$37,716,917	\$37,716,917
Non Property Tax Revenue	\$8,039,979	\$8,039,979	\$8,039,979
IPT Transfer		\$10,976,871	
Use of Reserves	\$500,000	\$500,000	\$2,100,000
Property Taxes Required	\$29,176,938	\$29,176,938	\$27,576,938
Fire Millage Rate	3.483	3.483	3.292
IPT Transfer Rollback Rate		\$10,976,871 1.310	
Final Required Property Taxes	\$29,176,938	\$18,200,067	\$27,576,938
Advertised Fire Millage Rate	3.483	2.173	3.292
Final Required Property Taxes	\$29,176,938	\$18,200,067	\$27,576,938
Unincorporated Millage Rate	3.483	2.173	3.292
Cities IGA Rate	3.483	3.483	3.292
Calculated Rate on Digest	3.483	2.173	3.292
Current Rate	3.269	3.269	3.269
Rate Change	0.214	(1.096)	0.023

General Fund Expenditures	\$104,777,672	\$104,777,672	\$111,158,301
Fire Fund Expenditures	\$37,716,917	\$37,716,917	\$37,716,917
Total Expenditures	\$142,494,589	\$142,494,589	\$148,875,218
General Fund Non Property Tax Revenue	\$31,527,057	\$31,527,057	\$48,884,557
Fire Fund Non Property Tax Revenue	\$8,039,979	\$8,039,979	\$8,039,979
Total Non Property Tax Revenue	\$39,567,036	\$39,567,036	\$56,924,536
M&O Taxes Billed	\$59,768,301	\$70,790,615	\$58,273,744
Fire Taxes Billed	\$29,176,938	\$18,200,067	\$27,576,938
Total Taxes Billed	\$88,945,239	\$88,990,682	\$85,850,682
Total Revenue	\$128,512,275	\$128,557,718	\$142,775,218
Revenue Over/(Under) Expenditures	(\$13,982,314)	(\$13,936,871)	(\$6,100,000)
Use of Reserves:			
General Fund	\$6,430,000	\$2,460,000	\$4,000,000
Fire Fund	\$500,000	\$500,000	\$2,100,000
Total Use of Reserves	\$6,930,000	\$2,960,000	\$6,100,000
IPT Rollback from General Fund Reserves From FY2019 IPT Excess	\$7,052,314		
IPT Transfer from Special District		\$10,976,871	
Total Use of Reserves	\$13,982,314	\$2,960,000	\$6,100,000



**AN ORDINANCE TO ADOPT THE 2020 MILLAGE RATE  
FOR CHEROKEE COUNTY, GEORGIA**

**BE IT ORDAINED** by the Board of Commissioners of Cherokee County, Georgia that they do hereby accept the proposed millage submitted by the Cherokee County Board of Education; and adopt such County millage rates applicable for the Fiscal Year beginning January 1, 2020 and ending December 31, 2020 and shall be as follows:

General Government M&O	05.212
Fire District M&O	03.292
Park Bond	00.461

**TOTAL GENERAL GOVERNMENT, FIRE DISTRICT M&O, and PARK BOND MILLAGE**


School Board M&O	18.450
School Board Bond	01.000

<b>TOTAL SCHOOL BOARD M&amp;O and BOND MILLAGE</b>	<b>19.450</b>
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<b>TOTAL COMBINED MILLAGE RATE</b>	<b>28.415</b>
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**SO ORDAINED THIS THE 17<sup>th</sup> DAY OF AUGUST, 2020**

**BOARD OF COMMISSIONERS**



**Harry B. Johnston, Chairman**

**ATTEST**



**Christy Black, County Clerk**



**PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2020**COUNTY: **CHEROKEE**TAXING JURISDICTION: **FIRE****ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW**

DESCRIPTION	2019 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2020 DIGEST
REAL	7,783,971,837	321,290,155	216,935,508	8,322,197,500
PERSONAL	313,149,580		18,973,797	332,123,377
MOTOR VEHICLES	111,403,040		(18,109,170)	93,293,870
MOBILE HOMES	14,988,034		194,076	15,182,110
TIMBER -100%	995,672		572,156	1,567,828
HEAVY DUTY EQUIP			0	
GROSS DIGEST	8,224,508,163	321,290,155	218,566,367	8,764,364,685
EXEMPTIONS	386,113,485		1,931,716	388,045,201
NET DIGEST	7,838,394,678	321,290,155	216,634,651	8,376,319,484
	(PYD)	(RVA)	(NAG)	(CYD)
<b>2019 MILLAGE RATE:</b>	<b>3.269</b>		<b>2020 MILLAGE RATE:</b>	<b>3.292</b>

**CALCULATION OF ROLLBACK RATE**

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2019 Net Digest	PYD	7,838,394,678	
Net Value Added-Reassessment of Existing Real Property	RVA	321,290,155	
Other Net Changes to Taxable Digest	NAG	216,634,651	
2020 Net Digest	CYD	8,376,319,484	(PYD+RVA+NAG)
2019 Millage Rate	PYM	3.269	PYM
Millage Equivalent of Reassessed Value Added	ME	0.125	(RVA/CYD) * PYM
Rollback Millage Rate for 2020	<b>RR - ROLLBACK RATE</b>	<b>3.144</b>	PYM - ME

**CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES**

If the 2020 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. § 48-5-32.1(c) (2)

Rollback Millage Rate	3.144
2020 Millage Rate	3.292
<b>Percentage Tax Increase</b>	<b>4.71%</b>

**CERTIFICATIONS**

I hereby certify that the amount indicated above is an accurate accounting of the total net assessed value added by the reassessment of existing real property for the tax year for which this rollback millage rate is being computed.

Chairman, Board of Tax Assessors

Date

I hereby certify that the values shown above are an accurate representation of the digest values and exemption amounts for the applicable tax years.

Tax Collector or Tax Commissioner

Date

I hereby certify that the above is a true and correct computation of the rollback millage rate in accordance with O.C.G.A. § 48-5-32.1 for the taxing jurisdiction for tax year 2020 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2020 is \_\_\_\_\_

**CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION**

☒ If the final millage rate set by the authority of the taxing jurisdiction for tax year 2020 exceeds the rollback rate, I certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. §§ 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published "five year history and current digest" advertisement and the "Notice of Intent to Increase Taxes" showing the times and places when and where the required public hearings were held, and a copy of the press release provided to the local media.

☐ If the final millage rate set by the authority of the taxing jurisdiction for tax year 2020 does not exceed the rollback rate, I certify that the required "five year history and current digest" advertisement has been published in accordance with O.C.G.A. § 48-5-32 as evidenced by the attached copy of such advertised report.

Responsible Party

Title

Date

**PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2020**

COUNTY: CHEROKEE

TAXING JURISDICTION:

PARKS BOND

**ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW**

DESCRIPTION	2019 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2020 DIGEST
REAL	11,367,434,339	503,556,036	380,805,912	12,251,796,287
PERSONAL	546,451,490		19,106,367	565,557,857
MOTOR VEHICLES	138,891,860		(22,842,400)	116,049,460
MOBILE HOMES	15,198,674		(17,400)	15,181,274
TIMBER -100%	995,672		572,156	1,567,828
HEAVY DUTY EQUIP			0	
GROSS DIGEST	12,068,972,035	503,556,036	377,624,635	12,950,152,706
EXEMPTIONS	429,087,832	0	(4,805,087)	424,282,745
NET DIGEST	11,639,884,203	503,556,036	382,429,722	12,525,869,961
	(PYD)	(RVA)	(NAG)	(CYD)
2019 MILLAGE RATE:	0.480		2020 MILLAGE RATE:	0.461

**CALCULATION OF ROLLBACK RATE**

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2019 Net Digest	PYD	11,639,884,203	
Net Value Added-Reassessment of Existing Real Property	RVA	503,556,036	
Other Net Changes to Taxable Digest	NAG	382,429,722	
2020 Net Digest	CYD	12,525,869,961	(PYD+RVA+NAG)
2019 Millage Rate	PYM	0.480	PYM
Millage Equivalent of Reassessed Value Added	ME	0.019	(RVA/CYD) * PYM
Rollback Millage Rate for 2020	<b>RR - ROLLBACK RATE</b>	<b>0.461</b>	PYM - ME

**CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES**

If the 2020 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. § 48-5-32.1(c) (2)

Rollback Millage Rate	0.461
2020 Millage Rate	0.461
<b>Percentage Tax Increase</b>	<b>0.00%</b>

**CERTIFICATIONS**

I hereby certify that the amount indicated above is an accurate accounting of the total net assessed value added by the reassessment of existing real property for the tax year for which this rollback millage rate is being computed.

Chairman, Board of Tax Assessors

Date

I hereby certify that the values shown above are an accurate representation of the digest values and exemption amounts for the applicable tax years.

Tax Collector or Tax Commissioner

Date

I hereby certify that the above is a true and correct computation of the rollback millage rate in accordance with O.C.G.A. § 48-5-32.1 for the taxing jurisdiction for tax year 2020 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2020 is \_\_\_\_\_

**CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION**

☐ If the final millage rate set by the authority of the taxing jurisdiction for tax year 2020 exceeds the rollback rate, I certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. §§ 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published "five year history and current digest" advertisement and the "Notice of Intent to Increase Taxes" showing the times and places when and where the required public hearings were held, and a copy of the press release provided to the local media.

☒ If the final millage rate set by the authority of the taxing jurisdiction for tax year 2020 does not exceed the rollback rate, I certify that the required "five year history and current digest" advertisement has been published in accordance with O.C.G.A. § 48-5-32 as evidenced by the attached copy of such advertised report.

Responsible Party

Title

Date

**PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2020**COUNTY: **CHEROKEE**TAXING JURISDICTION: **M & O****ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW**

DESCRIPTION	2019 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2020 DIGEST
REAL	11,367,434,339	503,556,036	380,805,912	12,251,796,287
PERSONAL	546,451,490		19,106,367	565,557,857
MOTOR VEHICLES	138,891,860		(22,842,400)	116,049,460
MOBILE HOMES	15,198,674		(17,400)	15,181,274
TIMBER -100%	995,672		572,156	1,567,828
HEAVY DUTY EQUIP			0	
GROSS DIGEST	12,068,972,035	503,556,036	377,624,635	12,950,152,706
EXEMPTIONS	1,582,097,196	213,500,112	(27,173,633)	1,768,423,675
NET DIGEST	10,486,874,839	290,055,924	404,798,268	11,181,729,031
	(PYD)	(RVA)	(NAG)	(CYD)
<b>2019 MILLAGE RATE:</b>	<b>5.216</b>		<b>2020 MILLAGE RATE:</b>	<b>5.212</b>

**CALCULATION OF ROLLBACK RATE**

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2019 Net Digest	PYD	10,486,874,839	
Net Value Added-Reassessment of Existing Real Property	RVA	290,055,924	
Other Net Changes to Taxable Digest	NAG	404,798,268	
2020 Net Digest	CYD	11,181,729,031	(PYD+RVA+NAG)
2019 Millage Rate	PYM	5.216	PYM
Millage Equivalent of Reassessed Value Added	ME	0.135	(RVA/CYD) * PYM
Rollback Millage Rate for 2020	<b>RR - ROLLBACK RATE</b>	<b>5.081</b>	PYM - ME

**CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES**

If the 2020 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. § 48-5-32.1(c) (2)

Rollback Millage Rate	5.081
2020 Millage Rate	5.212
<b>Percentage Tax Increase</b>	<b>2.58%</b>

**CERTIFICATIONS**

I hereby certify that the amount indicated above is an accurate accounting of the total net assessed value added by the reassessment of existing real property for the tax year for which this rollback millage rate is being computed.

\_\_\_\_\_  
Chairman, Board of Tax Assessors\_\_\_\_\_  
Date

I hereby certify that the values shown above are an accurate representation of the digest values and exemption amounts for the applicable tax years.

\_\_\_\_\_  
Tax Collector or Tax Commissioner\_\_\_\_\_  
Date

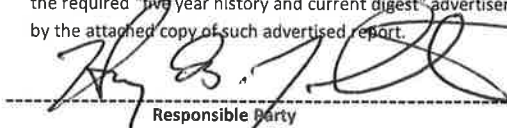
I hereby certify that the above is a true and correct computation of the rollback millage rate in accordance with O.C.G.A. § 48-5-32.1 for the taxing jurisdiction for tax year 2020 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2020 is \_\_\_\_\_

**CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION**

If the final millage rate set by the authority of the taxing jurisdiction for tax year 2020 exceeds the rollback rate, I certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. §§ 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published "five year history and current digest" advertisement and the "Notice of Intent to Increase Taxes" showing the times and places when and where the required public hearings were held, and a copy of the press release provided to the local media.



If the final millage rate set by the authority of the taxing jurisdiction for tax year 2020 does not exceed the rollback rate, I certify that the required "five year history and current digest" advertisement has been published in accordance with O.C.G.A. § 48-5-32 as evidenced by the attached copy of such advertised report.


\_\_\_\_\_  
Responsible Party\_\_\_\_\_  
Title\_\_\_\_\_  
Date

**Please provide a copy of this form to your county's Clerk of Superior Court.**

<http://www.dor.ga.gov>

**COUNTY: CHEROKEE**

**Submit original signed copy with digest submission**

[illegible]

I hereby certify that the rates listed above are the official rates for the Districts indicated for Tax Year 2020

Date \_\_\_\_\_

**Chairman, Board of County Commissioners**

**Please provide a copy of this form to your county's Clerk of Superior Court.**

<http://www.dor.ga.gov>

**COUNTY: CHEROKEE**

**Submit original signed copy with digest submission**

[illegible]

I hereby certify that the rates listed above are the official rates for the Districts indicated for Tax Year 2020

Date \_\_\_\_\_

**Chairman, Board of County Commissioners**

**Please provide a copy of this form to your county's Clerk of Superior Court.**

<http://www.dor.ga.gov>

**COUNTY: CHEROKEE**

**Submit original signed copy with digest submission**

[illegible]

I hereby certify that the rates listed above are the official rates for the Districts indicated for Tax Year 2020

Date \_\_\_\_\_

**Chairman, Board of County Commissioners**