



**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

Item#: 1.

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

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

**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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## Cherokee County, Georgia Agenda Request

Item#: 2.

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

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

**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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## Cherokee County, Georgia Agenda Request

Item#: 3.

**SUBJECT:** **MEETING DATE:**

**Continuation of Public Hearing on the 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	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 Incorporated Tax Digest	\$7,382,169,823 <u>\$3,799,561,228</u> \$11,181,729,031	\$7,382,169,823 <u>\$3,799,561,228</u> \$11,181,729,031	\$7,382,169,823 <u>\$3,799,561,228</u> \$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 Unincorporated Rollback Rollback Rate	\$66,820,615 <u>(\$7,052,314)</u> 0.955	\$70,790,615	\$58,273,744
Property Taxes Required use of reserves for IPT Rollback	\$59,768,301 <u>\$7,052,314</u>	\$70,790,615 \$0	\$58,273,744
Final Required Revenue	\$66,820,615	\$70,790,615	\$58,273,744
Unincorporated Millage Rate Incorporated Millage Rate	5.021 5.976		
Calculated Rate on Digest Current Rate Rate Change	5.976 5.216 <u>0.760</u>	6.331 5.216 <u>1.115</u>	5.212 5.216 <u>(0.004)</u>

	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
<b>Total Expenditures</b>		<b>\$37,716,917</b>	<b>\$37,716,917</b>	<b>\$37,716,917</b>
Non Property Tax Revenue		\$8,039,979	\$8,039,979	\$8,039,979
IPT Transfer			\$10,976,871	
<b>Use of Reserves</b>		\$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			\$10,976,871	
Rollback Rate			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
<b>Rate Change</b>		<b>0.214</b>	<b>(1.096)</b>	<b>0.023</b>
General Fund Expenditures		\$104,777,672	\$104,777,672	\$111,158,301
Fire Fund Expenditures		\$37,716,917	\$37,716,917	\$37,716,917
<b>Total Expenditures</b>		<b>\$142,494,589</b>	<b>\$142,494,589</b>	<b>\$148,875,218</b>
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
<b>Total Non Property Tax Revenue</b>		<b>\$39,567,036</b>	<b>\$39,567,036</b>	<b>\$56,924,536</b>
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
<b>Total Taxes Billed</b>		<b>\$88,945,239</b>	<b>\$88,990,682</b>	<b>\$85,850,682</b>
<b>Total Revenue</b>		<b>\$128,512,275</b>	<b>\$128,557,718</b>	<b>\$142,775,218</b>
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
<b>Total Use of Reserves</b>		<b>\$6,930,000</b>	<b>\$2,960,000</b>	<b>\$6,100,000</b>
IPT Rollback from General Fund Reserves From FY2019 IPT Excess		\$7,052,314		
IPT Transfer from Special District			\$10,976,871	
<b>Total Use of Reserves</b>		<b>\$13,982,314</b>	<b>\$2,960,000</b>	<b>\$6,100,000</b>



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
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Fire District M&O	03.292
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Park Bond	00.461
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**TOTAL GENERAL GOVERNMENT, FIRE DISTRICT M&O, and PARK BOND MILLAGE**

School Board M&O	18.450
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School Board Bond	01.000
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**TOTAL SCHOOL BOARD M&O and BOND MILLAGE**

**19.450**

**TOTAL COMBINED MILLAGE RATE**

**28.415**

**SO ORDAINED THIS THE 17<sup>th</sup> DAY OF AUGUST, 2020**

BOARD OF COMMISSIONERS



Harry B. Johnston, Chairman

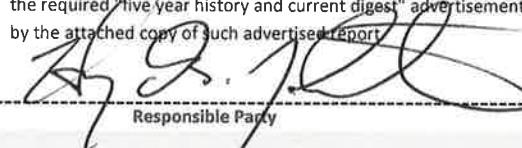
ATTEST:



Christy Black, County Clerk

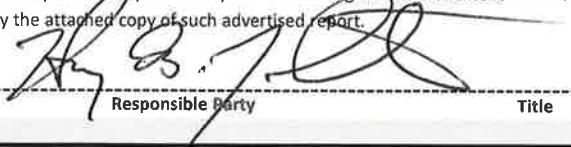


**PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2020**

COUNTY: <b>CHEROKEE</b>	TAXING JURISDICTION: <b>FIRE</b>			
<b>ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW</b>				
<b>DESCRIPTION</b>	<b>2019 DIGEST</b>	<b>REASSESSMENT OF EXISTING REAL PROP</b>	<b>OTHER CHANGES TO TAXABLE DIGEST</b>	<b>2020 DIGEST</b>
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
	<b>(PYD)</b>	<b>(RVA)</b>	<b>(NAG)</b>	<b>(CYD)</b>
<b>2019 MILLAGE RATE:</b>	<b>3.269</b>		<b>2020 MILLAGE RATE:</b>	<b>3.292</b>
<b>CALCULATION OF ROLLBACK RATE</b>				
<b>DESCRIPTION</b>	<b>ABBREVIATION</b>	<b>AMOUNT</b>	<b>FORMULA</b>	
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	
<b>Rollback Millage Rate for 2020</b>	<b>RR - ROLLBACK RATE</b>	<b>3.144</b>	PYM - ME	
<b>CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES</b>				
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)	<b>Rollback Millage Rate</b>	<b>3.144</b>		
	<b>2020 Millage Rate</b>	<b>3.292</b>		
	<b>Percentage Tax Increase</b>	<b>4.71%</b>		
<b>CERTIFICATIONS</b>				
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.				
<hr/> 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.				
<hr/> 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 _____				
<b>CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION</b>				
<input checked="" type="checkbox"/>	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.			
<input type="checkbox"/>	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.			
<hr/> 		Responsible Party		Date

<b>PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2020</b>				
COUNTY:	CHEROKEE	TAXING JURISDICTION:	PARKS BOND	
<b>ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW</b>				
<b>DESCRIPTION</b>	<b>2019 DIGEST</b>	<b>REASSESSMENT OF EXISTING REAL PROP</b>	<b>OTHER CHANGES TO TAXABLE DIGEST</b>	<b>2020 DIGEST</b>
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
	<b>(PYD)</b>	<b>(RVA)</b>	<b>(NAG)</b>	<b>(CYD)</b>
<b>2019 MILLAGE RATE:</b>	0.480	<b>2020 MILLAGE RATE:</b> <b>0.461</b>		
<b>CALCULATION OF ROLLBACK RATE</b>				
<b>DESCRIPTION</b>	<b>ABBREVIATION</b>	<b>AMOUNT</b>	<b>FORMULA</b>	
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	
<b>CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES</b>				
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>
<b>CERTIFICATIONS</b>				
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 _____				
<b>CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION</b>				
<input type="checkbox"/> 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.				
<input checked="" type="checkbox"/> 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.				
----- Signature		----- Responsible Party	----- Title	----- Date

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

COUNTY: <b>CHEROKEE</b>	TAXING JURISDICTION: <b>M &amp; O</b>			
<b>ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW</b>				
<b>DESCRIPTION</b>	<b>2019 DIGEST</b>	<b>REASSESSMENT OF EXISTING REAL PROP</b>	<b>OTHER CHANGES TO TAXABLE DIGEST</b>	<b>2020 DIGEST</b>
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
	<b>(PYD)</b>	<b>(RVA)</b>	<b>(NAG)</b>	<b>(CYD)</b>
<b>2019 MILLAGE RATE:</b>	5.216			<b>2020 MILLAGE RATE:</b> <b>5.212</b>
<b>CALCULATION OF ROLLBACK RATE</b>				
<b>DESCRIPTION</b>	<b>ABBREVIATION</b>	<b>AMOUNT</b>	<b>FORMULA</b>	
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	
<b>Rollback Millage Rate for 2020</b>	<b>RR - ROLLBACK RATE</b>	<b>5.081</b>	PYM - ME	
<b>CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES</b>				
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)			<b>Rollback Millage Rate</b>	5.081
			<b>2020 Millage Rate</b>	5.212
			<b>Percentage Tax Increase</b>	<b>2.58%</b>
<b>CERTIFICATIONS</b>				
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 _____				
<b>CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION</b>				
<input checked="" type="checkbox"/> 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.				
<input type="checkbox"/> 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


**COUNTY MILLAGE RATE CERTIFICATION FOR TAX YEAR 2020**

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

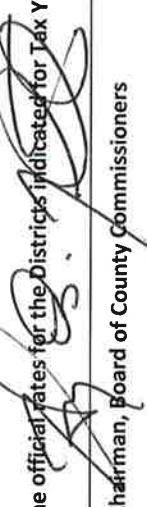
<http://www.dor.ga.gov>
**COUNTY: CHEROKEE**

Submit original signed copy with digest submission

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9	COLUMN 10
District Number Must be Shown	District Name [Inc, Uninc, School, Special Districts, Etc.]	Mark X if District Falls In Unincorporated Area	Mark X if District Falls In Incorporated Area	Enter Gross Millage Rate Before Rollbacks	Sales Tax Rollback O.C.G.A § 48-8-91	Insurance Premium Rollback O.C.G.A § 33-8-8.3	Net M&O Millage Rate Column 4 less Columns 5, 6 & 7	Enter Bond Millage Rate	Total Millage Rate Column 3 plus Column 9
	<b>General Government M&amp;O</b>	X	X				5.212	0.000	5.212
	<b>Recreation Bond</b>	X	X				0.000	0.461	0.461
	<b>School</b>	X	X				18.450	0.000	18.450
	<b>School Bond</b>	X	X					1.000	1.000
	<b>List Special Service Districts:</b>								
	<b>Fire</b>								
	3.292 0.000								
	0.000 0.000								
	0.000 0.000								
	0.000 0.000								
	0.000 0.000								
	0.000 0.000								
	0.000 0.000								
	0.000 0.000								
	<b>CID/BID:</b>								
	0.000 0.000								
	0.000 0.000								
	0.000 0.000								
	0.000 0.000								
	0.000 0.000								

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

COUNTY MILLAGE RATE CERTIFICATION FOR TAX YEAR 2020

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**

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

Date

Chairman, Board of County Commissioners

**COUNTY MILLAGE RATE CERTIFICATION FOR TAX YEAR 2020**

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**

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9	COLUMN 10
District Number Must be Shown	District Name (Inc, Uninc, School, Special Districts, Etc.)	Mark X if District Falls In Unincorporated Area	Mark X if District Falls In Incorporated Area	Enter Gross Millage Rate Before Rollbacks	Sales Tax Rollback D.C.G.A. 48-8-91	Insurance Premium Rollback 0.C.G.A. § 33-8-8.3	Net M&O Millage Rate Column 4 less Columns 5, 6 & 7	Enter Bond Millage Rate	Total Millage Rate Column 8 plus Column 9
<b>General Government M&amp;O</b>	<b>X</b>	<b>X</b>					5.212	0.000	5.212
<b>Recreation Bond</b>	<b>X</b>	<b>X</b>					0.000	0.461	0.461
<b>School</b>	<b>X</b>	<b>X</b>					18.450	0.000	18.450
<b>School Bond</b>	<b>X</b>	<b>X</b>					1.000	1.000	1.000
<b>List Special Service Districts:</b>									
Fire									
3.292 0.000									
0.000 0.000									
0.000 0.000									
0.000 0.000									
0.000 0.000									
0.000 0.000									
0.000 0.000									
0.000 0.000									
<b>CID/BID:</b>									
0.000 0.000									
0.000 0.000									
0.000 0.000									
0.000 0.000									

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

*[Signature]*  
Date

*[Signature]*  
Chairman, Board of County Commissioners