



Cherokee County Board of Commissioners

MINUTES

Special Called Meeting: July 24, 2014 6:00 p.m. | Cherokee Hall

The Chairman called the meeting to order at 6:02 p.m. Those present included Vice Chair/Commissioner Harry Johnston; Commissioner Raymond Gunnin; Commissioner Jason Nelms; Commissioner Brian Poole; County Manager, Jerry Cooper; County Attorney, Larry Ramsey; County Clerk, Christy Black. Also present were Agency Directors/Department Heads; the media; and the public.

1. Consider adoption of all 2014 Millage Rates.

Commissioner Nelms made a motion to open the Public Hearing at 6:03 p.m. Commissioner Gunnin seconded. The motion carried unanimously.

Ms. Janelle Funk began by providing an overview of the process for setting the millage rate. She then explained how they build a zero-based budget, assess the risks, and shared a possible upside for the FY2015 General Fund. Next, she provided a revenue forecast for FY2015. Finally, Ms. Funk reviewed the calculations for the 2014 millage rate using the latest tax digest including options for Public Safety increase. The complete process was repeated for the Fire Fund and the Parks Bond Debt Service Fund. Ms. Funk explained the impact to the average homeowner could be an increase of \$17.88. She added that with the new Fire ISO rating, homeowners could see a decrease in insurance premiums up to \$45 to \$75 on average and some could even see up to \$150 decrease. The presentation is attached and is a part of these minutes.

Four people signed up for comment.

1. Mr. Bill McNiff spoke in opposition to raising the millage rate.
2. Mr. Larry Smith spoke in favor of pay increase for public safety but would like to see it come out of the revenue from property tax evaluations. He referred to a newscast of a similar topic.
3. Mr. Gene Carter spoke in opposition of a millage rate increase.
4. Ms. Carolyn Cosby spoke in opposition of a raise in the millage rate as well as for the two exiting Commissioners to recuse themselves of a vote on this matter.

Commissioner Nelms made a motion to close the public hearing at 6:30 p.m. Commissioner Gunnin seconded. The motion carried unanimously.

Commissioner Nelms referred to the Board's discussion during the July 17, 2014 Work Session and mentioned the human element and training aspect of public safety citing his own experience in the field. He believes that because of the one-time use of reserves, the pension credit, the Fire reserves, and the sale of park land would allow them to reduce the rate. He expressed rolling the rate back slightly by using the one-time reserves.

Commissioner Gunnin stated that using reserves would be a good way to do it and he agrees with Commissioner Nelms. He expressed concern that we could lose a lot more public safety employees to other entities if we don't step up and do something about it.

Commissioner Nelms made a motion that the 2014 Board of Commissioners set a millage rate of General Fund at 5.728, Fire at 3.436, Parks at 0.744 for a combined total of 9.908 and for the adoption of the Cherokee County School District's Maintenance and Operation millage rate of 19.450 mills; Commissioner Poole seconded.

Chairman Ahrens commented that the School Board's millage rate is slightly less than last year.

Commissioner Johnston commented on his desire to keep the tax rates as low as possible. He said that he is flexible and stated the Public Safety divisions deserve anything we can pay them. He added that another thing that swayed him is in response to those who spoke during the public hearing that suggested using the increase in the assessed values and don't go beyond that. He said that although he came in hoping for less, he is prepared to support the motion.

The Chairman asked Commissioner Johnston to recap what was said in the previous public hearing about the rollbacks over the past 14 years. Commissioner Johnston stated that they have asked to roll back the rates virtually every year that he has been in office. The only exceptions include ten years ago when they started the Fire Improvement Program and they increased the tax rates in Fire only for 2004/2005 and that was to move from one firefighter per truck per shift in the rural fire stations up to a minimum of two; then in 2009 for the General Fund, they set a rate below the rollback rate in hopes of a short economic downturn but it turned out more persistent than they thought and went through reserves at a scary rate in 2010; and then in 2011 they set the rate equally higher than the

rollback rate to offset the 2009 amount. He added that Cherokee County is the 11th lowest of 159 Counties in Georgia.

Commissioner Poole commented that he got behind finding a solution to this a couple of meetings ago when we were giving away weapons to the Georgia State Patrol because we didn't have enough deputies to patrol our roads at night and throughout the County. He added that this is not frivolous money - it isn't going anywhere but to Public Safety. He stated that the County has a lot of real estate and there have been discussions about selling some property to replace the funds used from other areas to support the increase. He suggested tightening up in other places. He said nobody likes having taxes raised any more than he does, so he started looking at other ways, but he believes it to be wise to invest in our deputies and firemen. He thanked them for what they do for the County.

Chairman Ahrens stated that he is supportive of the needs that are outlined but does not support the motion that's presented. He feels they are biting off too much at one time and is concerned with the amount of reserves we have identified. He added that the budget is not until October, but this is time-specific and has to be done.

Commissioner Nelms referenced the Work Session discussion on the growth plan outline, adding that they will be looking into some of those things.

Chairman Ahrens recalled the motion and second and called for the vote. The motion passed 4-1, with Chairman Ahrens voting nay.

Adjourn

Commissioner Nelms made a motion to adjourn at 6:48 p.m. Commissioner Poole seconded. The motion carried unanimously.



2014 Cherokee County Millage Rate

Presented July 24, 2014

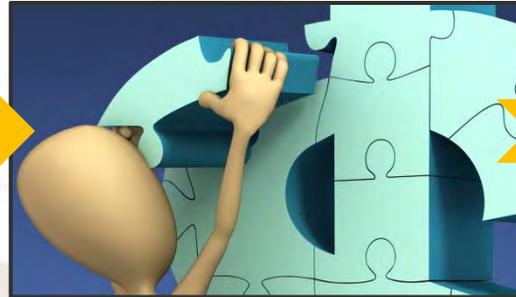


Three Steps To Calculating A Millage Rate



• Step #1

- Build a Zero-Based Budget for FY2015
- Departments Build Proposed Budgets Based on Current Needs
- Conduct Budget Review Meetings with the County Manager



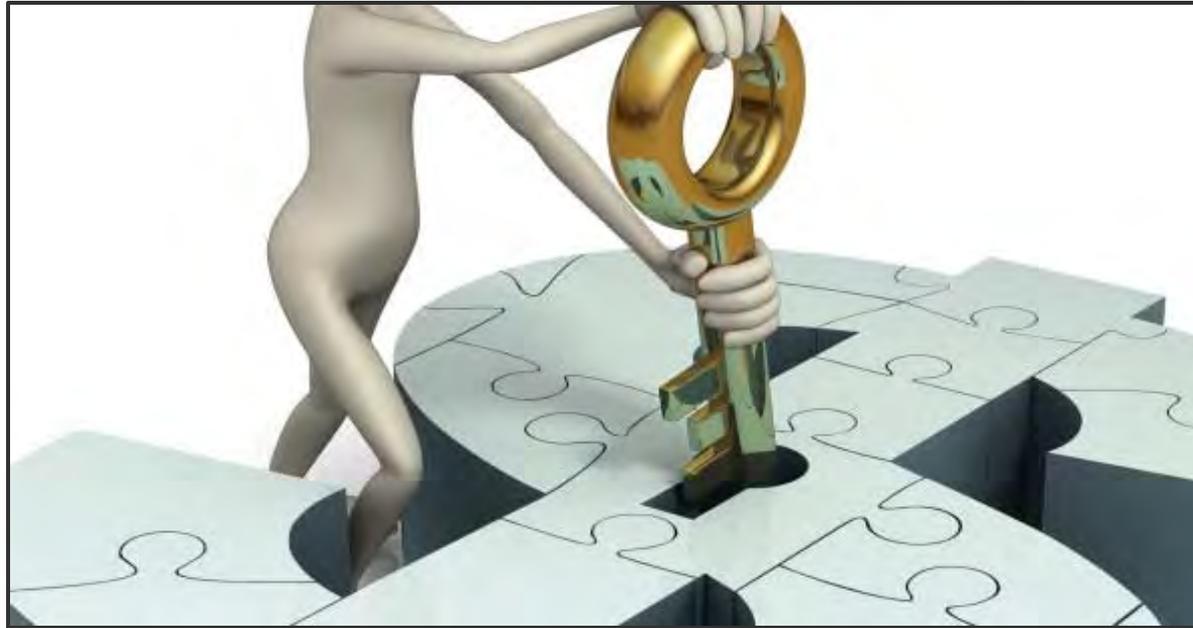
• Step #2

- Forecast All Non-Property Tax Revenues Available to Support ZBB Expenditures in FY2015
- Assess Current Run Rates, Incorporate Expected Changes



• Step #3

- Calculate 2014 Millage Rate Using Latest Tax Digest
- $ZBB \text{ Expenditures} - \text{Non Property Tax Revenues} = \text{Property Taxes Necessary to Fund Budget}$



- **Step #1**

- Build a Zero-Based Budget for FY2015



General Fund Expenditures

Zero-Based Budget Expenditures (Work-in-Process)



	FY2014	FY2015	Var \$	Var %
General Services	5,896,229	5,805,885	(90,344)	-2%
Tax Administration	3,444,075	3,592,831	148,756	4%
Public Safety	29,237,402	29,636,444	399,042	1%
Judicial Services	11,948,161	12,187,254	239,093	2%
Library/Other	2,573,360	2,454,656	(118,704)	-5%
Transfers to Other Funds	5,348,352	4,147,186	(1,201,166)	-22%
Utilities/Allocated Costs	2,640,324	2,761,054	120,730	5%
Total	61,087,903	60,585,310	(502,593)	-1%

Variance Explanations:

- General Services – Reduced County Attorney Costs
- Tax Admin – 3 New Employees for Tax Assessor to Manage Growth in County
- Public Safety – 7 New Deputies to Address Jail Overcrowding
- Judicial Services – Increases in Indigent Defense, Superior Court and DA Office
- Library/Other – Reduced Economic Development Costs for Airport Lease
- Transfers – No Transfer to UnCS Fund Budgeted in FY2015, EMS & Animal Shelter Transfers Increased
- Utilities/Allocated – Custodial Increase/Workers Comp
- No COLA Increase



General Fund Expenditures

Risks to the Plan - \$825k



- EMS Risk
 - Cash receipts currently budgeted at \$315k/mo
 - \$290k seems more reasonable
 - \$25k variance/month x 12 = \$300k
- Healthcare Claims
 - FY2014 experiencing higher claims
 - FY2015 tentatively budgeted = FY2014 Forecast
 - If we experience 4.5% inflation
 - \$10M x 4.5% = \$450k
 - General Fund "share" = \$225k
- Aggressive Revenue Planning = \$300k

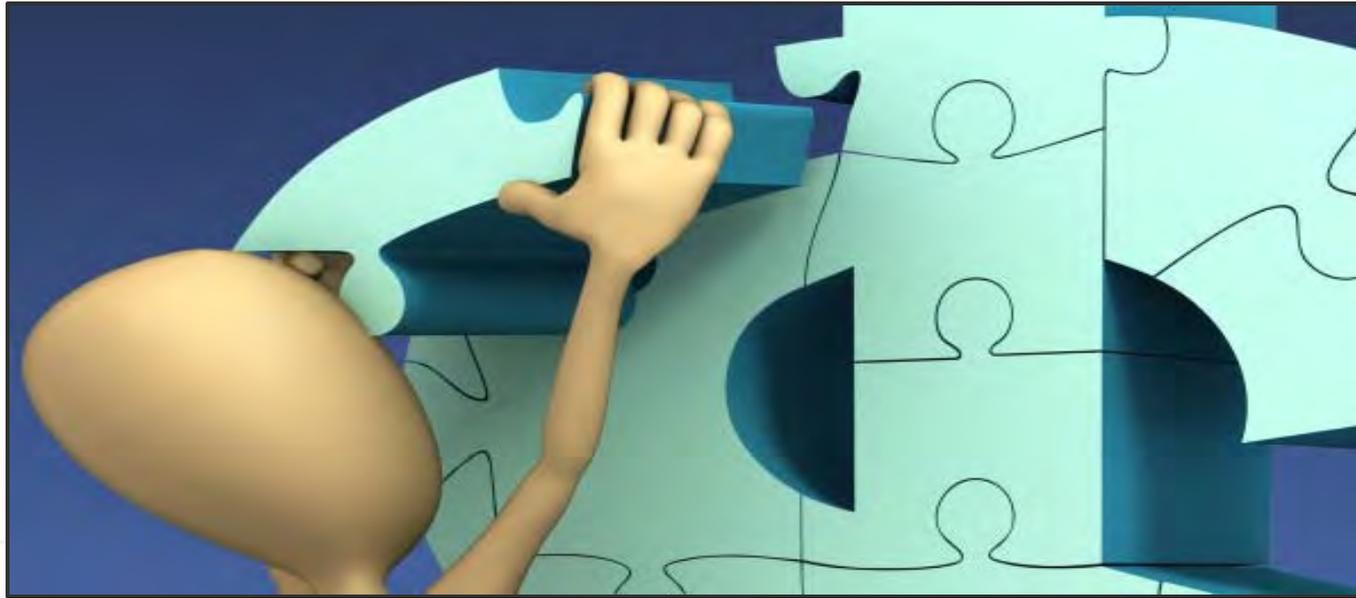


General Fund Expenditures



Potential Upside to the Plan - \$360k

- Lease of Recycling Plant
 - \$30k/mo x 12 months = \$360k

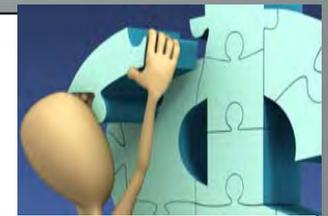


- **Step #2**

- Forecast All Non-Property Tax Revenues



General Fund Revenue



Revenue Forecast for FY2015 (Work-in-Process)

	FY2014	FY2015	Var \$	Var %
Non-Property Taxes	8,622,566	9,411,000	788,434	9%
Licenses & Permits	654,800	654,800	-	0%
Charges for Services	5,827,000	5,285,600	(541,400)	-9%
Fines & Forfeitures	4,782,800	4,441,800	(341,000)	-7%
Miscellaneous	755,049	901,608	146,559	19%
Sale of Assets	1,600,000	-	(1,600,000)	-100%
Use of Reserves	69,883	-	(69,883)	-100%
Total	22,312,098	20,694,808	(1,617,290)	-7%

Variance Explanations:

- Non-Property Taxes – Primarily TAVT
- Charges for Services – COTC, Prisoner Housing, Landfill Fees
- Fines & Forfeitures – Court Fines
- Sale of Assets – Old Admin Building



- **Step #3**

- Calculate 2014 Millage Rate Using
 - Latest Tax Digest



Tax Digest

2014 Experienced Significant Growth



- M&O Digest - Assessment Notices (Before Appeals)
 - From \$6.84 Billion to \$7.52 Billion – 9.92% Increase
 - Existing Properties = 7.39%
 - New Growth = 2.52%
-
- M&O Digest – Updated Expected End (After Appeals)
 - From \$6.8 Billion to \$7.45 Billion – 8.85% Increase
 - Existing Properties = 6.65%
 - New Growth = 2.20%



General Fund Calculating the Millage Rate – Budget As Reviewed



[REDACTED]	
General Fund Expenditures	60,585,310
Non-Property Tax Revenue	(20,694,808)
Balance to be Recovered By Taxes	39,890,502
Increase for Expected Motor Vehicle Tax Reduction	700,000
Property Taxes Must Equal	40,590,502

This scenario does not include risk items or salary increases.



General Fund

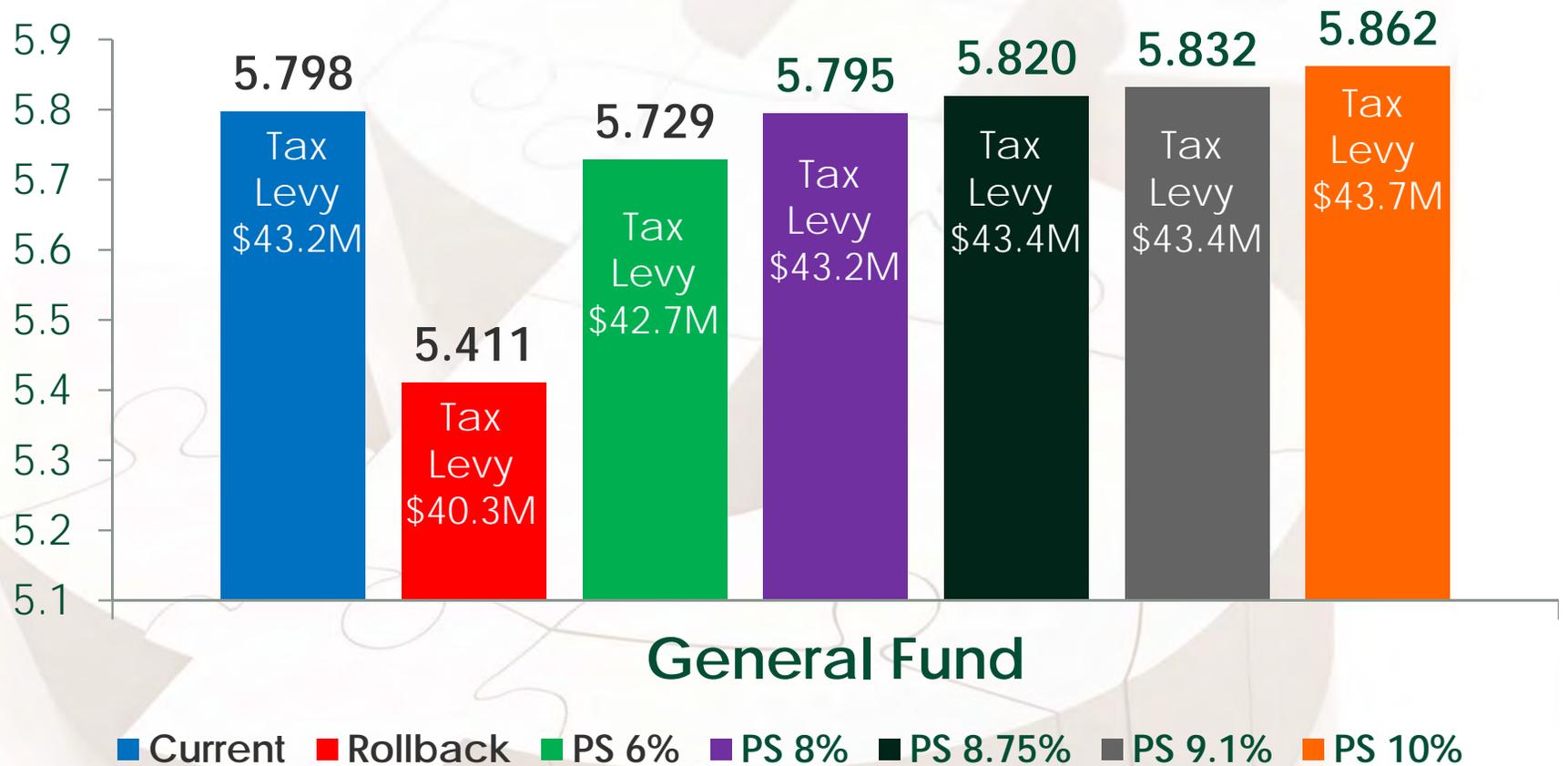
Calculating the Millage Rate - Options for Public Safety Increase



	GENERAL FUND				
2% for Non & Options for Public Safety:	6.0%	8%	8.75%	9.1%	10%
Net Costs to Cover with Property Taxes					
ZBB As Submitted	\$40,590,502	\$40,590,502	\$40,590,502	\$40,590,502	\$40,590,502
EMS Risk	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000
Healthcare Claims Risk	\$225,000	\$225,000	\$225,000	\$225,000	\$225,000
Aggressive Revenue Planning					
Lease of Recycling Plant	(\$360,000)	(\$360,000)	(\$360,000)	(\$360,000)	(\$360,000)
Net Costs to Cover with Property Taxes	\$40,755,502	\$40,755,502	\$40,755,502	\$40,755,502	\$40,755,502
COLA - NonPublic Safety	\$424,914	\$424,914	\$424,914	\$424,914	\$424,914
Salary Adjustment - Public Safety	\$1,489,530	\$1,986,040	\$2,172,231	\$2,259,120	\$2,482,550
Total Salary Adjustments	\$1,914,444	\$2,410,954	\$2,597,145	\$2,684,034	\$2,907,464
TOTAL COSTS W/ SALARY ADJ	\$42,669,946	\$43,166,456	\$43,352,647	\$43,439,536	\$43,662,966
DIGEST	7,449,226,016	7,449,226,016	7,449,226,016	7,449,226,016	7,449,226,016
FINAL MILLAGE RATE	5.729	5.795	5.820	5.832	5.862



Comparison of Millage Rates



The rate advertised for General M&O was 5.890.



Fire Fund Expenditures

Zero-Based Budget Expenditures (Work-in-Process)



	FY2014	FY2015	Var \$	Var %
Personnel	14,988,991	15,412,542	423,551	3%
Operating Costs	2,897,544	3,157,956	260,412	9%
Capital	30,033	25,000	(5,033)	-17%
Allocated Costs	646,163	714,828	68,665	11%
Total	18,562,731	19,310,326	747,595	4%

Variance Explanations:

Personnel - \$270k for 7 New Positions, \$154k for Additional Enrollment and Changes in Benefit Plan Selections (No COLA increase)

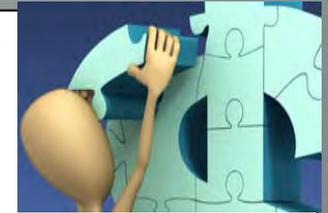
Operating Costs – Includes Costs for New Positions, New Fire Training Center and Other Costs Postponed in Prior Years, Call Volume Expected to Increase 7.9% in 2014.

Allocated Costs – Lawncare, Custodial, Workers Comp

Note: While the budget is proposing an increase, the tax impact to the average homeowner is ~\$7 annually. The recent ISO rating improvement will decrease homeowner insurance premiums by 3-5%. For an annual policy of \$1,500, this is a savings of \$45-\$75 dollars; however in some situations, the savings could be up to \$150.



Fire Fund Revenue



Revenue Forecast for FY2015 (Work-in-Process)

	FY2014	FY2015	Var \$	Var %
Non-Property Taxes	590,300	857,300	267,000	45%
Licenses & Permits	25,000	30,000	5,000	20%
Charges for Services	1,019,000	1,019,000	-	0%
Fines & Forfeitures	2,400	2,400	-	0%
Miscellaneous	8,000	-	(8,000)	-100%
Sale of Assets		-	-	0%
Use of Reserves	65,991	-	(65,991)	-100%
Total	1,710,691	1,908,700	198,009	12%

Variance Explanations:

Non-Property Taxes – TAVT



Fire Fund

Calculating the Millage Rate



Fire Fund Expenditures	19,310,326
Non-Property Tax Revenue	(1,908,700)
Balance to be Recovered By Taxes	17,401,626
Increase for Expected MV Tax Reduction and COTC	641,156
Property Taxes Must Equal	18,042,782

This scenario does not include salary increases.



Fire Fund

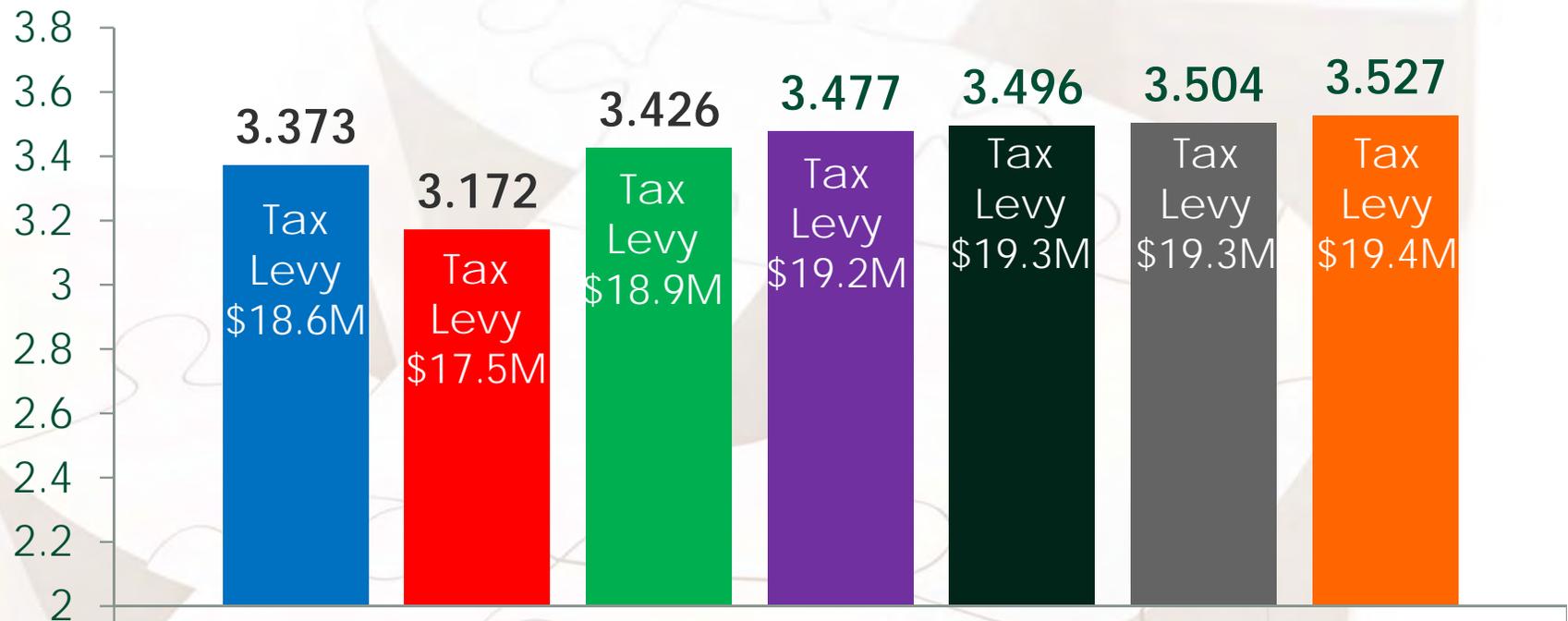
Calculating the Millage Rate – Options for Public Safety Increase



	FIRE FUND				
2% for Non & Options for Public Safety:	6%	8%	8.75%	9.1%	10%
Net Costs to Cover with Property Taxes	\$18,042,782	\$18,042,782	\$18,042,782	\$18,042,782	\$18,042,782
COLA - NonPublic Safety	\$0	\$0	\$0	\$0	\$0
Salary Adjustment - Public Safety	\$835,624	\$1,114,165	\$1,218,618	\$1,267,363	\$1,392,706
Total Salary Adjustments	\$835,624	\$1,114,165	\$1,218,618	\$1,267,363	\$1,392,706
TOTAL COSTS W/ SALARY ADJ	\$18,878,406	\$19,156,947	\$19,261,400	\$19,310,145	\$19,435,488
DIGEST	5,511,084,852	5,511,084,852	5,511,084,852	5,511,084,852	5,511,084,852
FINAL MILLAGE RATE	3.426	3.477	3.496	3.504	3.527



Comparison of Millage Rates



Fire Fund

■ Current ■ Rollback ■ PS 6% ■ PS 8% ■ PS 8.75% ■ PS 9.1% ■ PS 10%



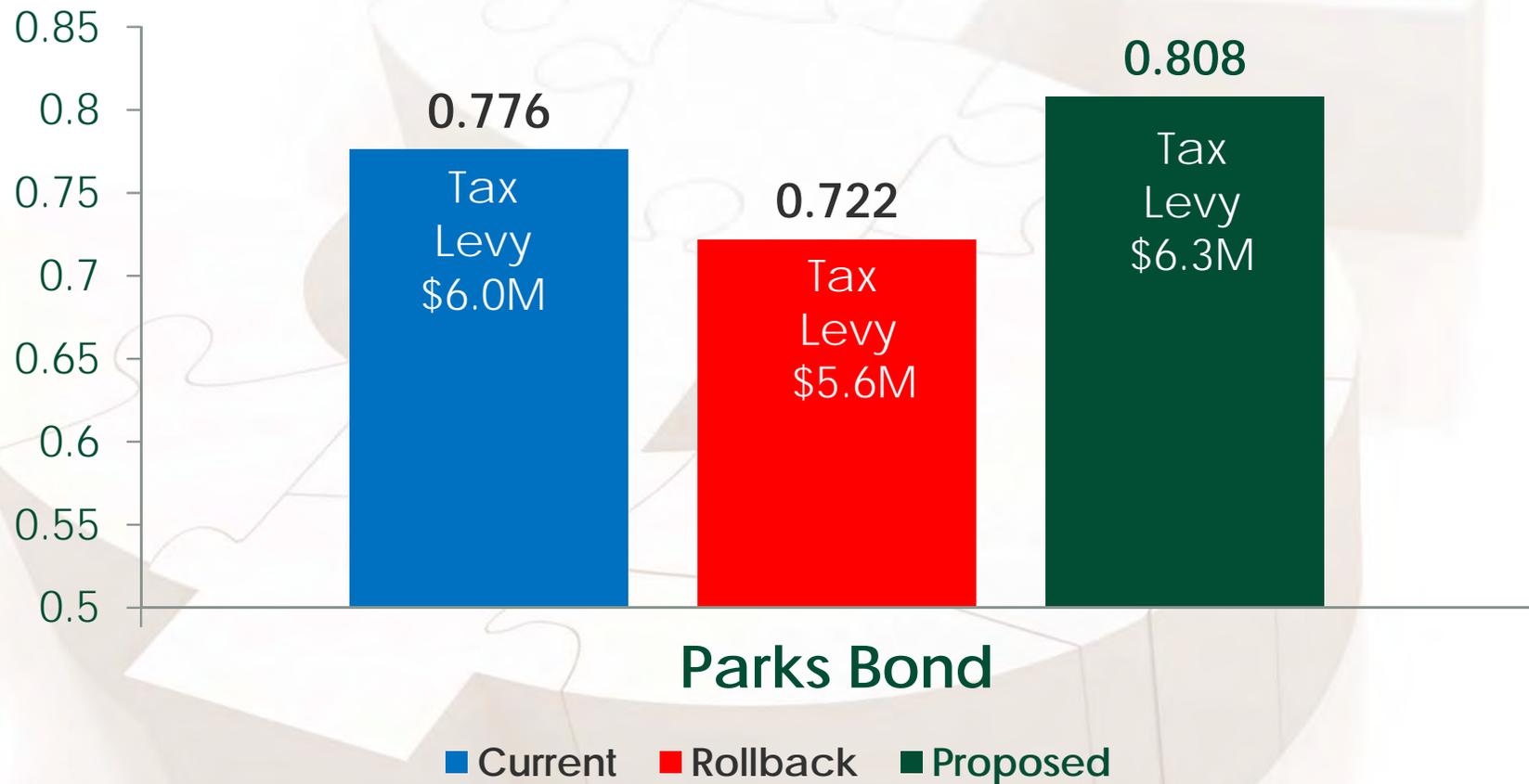
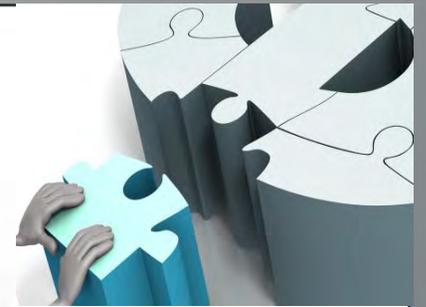
Parks Bond Debt Srv Fund Calculating the Millage Rate



Parks Bond Debt Service Fund Expenditures - Current		5,056,490
New Debt Service from New Issuance		1,626,375
Non-Property Tax Revenue		(655,955)
Balance to be Recovered By Taxes		6,026,910
Increase for Expected MV Tax Reduction and COTC		244,126
Property Taxes Must Equal		6,271,036
Tax Digest (Estimated After Appeals)		7,763,226,286
Calculated Millage Rate		0.808

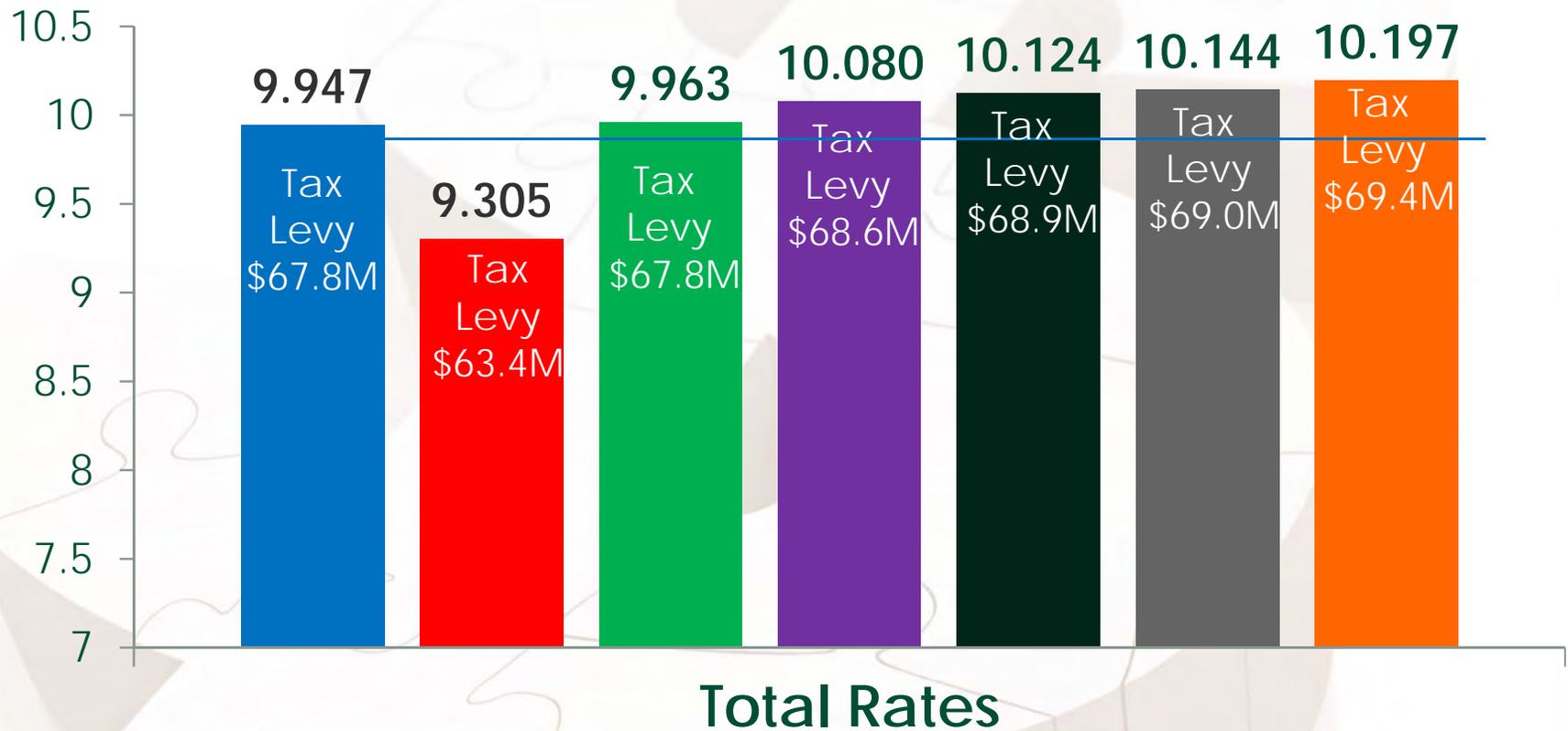


Comparison of Millage Rates





Comparison of Millage Rates



■ Current ■ Rollback ■ PS 6% ■ PS 8% ■ PS 8.75% ■ PS 9.1% ■ PS 10%



Average Homeowner Impact

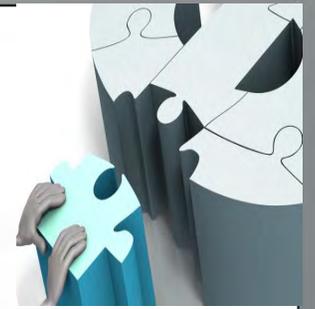
Average Home Assessment = \$182,000



	Current	Rollback	2%/6%	2%/8%	2%/8.75%	2%/9.1%	2%/10%	Proposed
<u>Millage Rate</u>								
General	5.798	5.411	5.729	5.795	5.820	5.832	5.862	5.890
Fire	3.373	3.172	3.426	3.477	3.496	3.504	3.527	3.559
Parks	0.776	0.722	0.808	0.808	0.808	0.808	0.808	0.819
Total	9.947	9.305	9.963	10.080	10.124	10.144	10.197	10.268
<u>Dollar Impact</u>								
General	\$393.10	\$366.87	\$388.43	\$392.90	\$394.60	\$395.41	\$397.44	\$399.34
Fire	\$245.55	\$230.92	\$249.41	\$253.13	\$254.51	\$255.09	\$256.77	\$259.10
Parks	\$56.49	\$52.56	\$58.82	\$58.82	\$58.82	\$58.82	\$58.82	\$59.62
Total	\$695.15	\$650.35	\$696.66	\$704.85	\$707.93	\$709.32	\$713.03	\$718.06
Difference \$		(\$44.80)	\$1.51	\$9.70	\$12.78	\$14.17	\$17.88	\$22.91
Difference %		-6.4%	0.2%	1.4%	1.8%	2.0%	2.6%	3.3%



Average Homeowner Impact Using \$1M of GF Reserves/Pension Credit & \$500k of Fire Reserves & \$500k from Sale of Parks Land



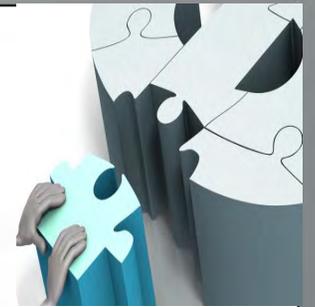
Average Home Assessment = \$182,000

	Current	Rollback	2%/6%	2%/8%	2%/8.75%	2%/9.1%	2%/10%	Proposed
Millage Rate								
General	5.798	5.411	5.594	5.661	5.686	5.698	5.728	5.890
Fire	3.373	3.172	3.335	3.386	3.405	3.414	3.436	3.559
Parks	0.776	0.722	0.744	0.744	0.744	0.744	0.744	0.819
Total	9.947	9.305	9.673	9.791	9.835	9.856	9.908	10.268
Dollar Impact								
General	\$393.10	\$366.87	\$379.27	\$383.82	\$385.51	\$386.32	\$388.36	\$399.34
Fire	\$245.55	\$230.92	\$242.79	\$246.50	\$247.88	\$248.54	\$250.14	\$259.10
Parks	\$56.49	\$52.56	\$54.16	\$54.16	\$54.16	\$54.16	\$54.16	\$59.62
Total	\$695.15	\$650.35	\$676.22	\$684.48	\$687.56	\$689.03	\$692.66	\$718.06
Difference \$		(\$44.80)	(\$18.93)	(\$10.67)	(\$7.59)	(\$6.12)	(\$2.49)	\$22.91
Difference %		-6.4%	-2.7%	-1.5%	-1.1%	-0.9%	-0.4%	3.3%



Breakdown of County M&O

What Services Are Provided for \$399.34?



ESTIMATED 2015 BUDGET FOR GENERAL FUND OPERATIONS	TOTAL BUDGET	\$ FUNDED BY PROP TAXES	DEPT % OF TOTAL	YOUR TAX DOLLARS GO TO:
General Admin Services	1,322,309	946,150	2.18%	\$8.72
Tax Administration	3,592,831	2,570,773	5.93%	\$23.68
Health & Human Services	318,497	227,894	0.53%	\$2.10
Elections	685,290	490,344	1.13%	\$4.52
Finance & Procurement	786,867	563,026	1.30%	\$5.19
Information Technology	1,734,856	1,241,339	2.86%	\$11.44
Libraries	1,866,957	1,335,861	3.08%	\$12.31
Judicial Services	12,187,254	8,720,327	20.12%	\$80.33
Law Enforcement	29,485,301	21,097,571	48.67%	\$194.35
Coroner	151,143	108,147	0.25%	\$1.00
RRDA Debt Service	1,304,236	933,218	2.15%	\$8.60
Youth Services & Other Community	412,251	294,977	0.68%	\$2.72
Property Management	1,133,545	811,084	1.87%	\$7.47
Transfers to Other Funds:		-		
Senior Services	426,914	305,469	0.70%	\$2.81
Parks and Recreation	850,320	608,428	1.40%	\$5.60
Transportation	191,195	136,805	0.32%	\$1.26
Animal Shelter	337,606	241,567	0.56%	\$2.23
Emergency Medical Services	959,654	686,660	1.58%	\$6.33
Economic Development	65,230	46,674	0.11%	\$0.43
Allocated Costs (WC, Utilities)	2,773,054	1,984,199	4.58%	\$18.28
TOTAL GENERAL FUND	60,585,310	43,350,511	100%	\$399.34



Next Steps

Public Hearing
Tuesday, July 15
6:00 PM

Public Hearing
Thursday, July 24
11:00 AM

Public Hearing &
Adopt All County Rates
Thursday, July 24
6:00 PM

**AN ORDINANCE TO ADOPT THE 2014 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, 2014 and ending December 31, 2014 and shall be as follows:

General Government M&O	05.728
Fire District M&O	03.436
Park Bond	00.744
TOTAL GENERAL GOVERNMENT, FIRE DISTRICT M&O, and PARK BOND MILLAGE	9.908
School Board M&O	19.450
School Board Bond	00.000
TOTAL SCHOOL BOARD M&O and BOND MILLAGE	19.450
TOTAL COMBINED MILLAGE RATE	29.358

SO ORDAINED THIS THE 24th DAY OF JULY, 2014

BOARD OF COMMISSIONERS



L.B. Ahrens, Jr., Chairman



ATTEST



Christy Black, County Clerk

PT32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2014

COUNTY **CHEROKEE**

TAXING JURISDICTION **GENERAL M&O**

INFORMATION FOR THE SHADED PORTIONS OF THIS SECTION MUST BE ENTERED

This information will be the actual values and millage rates certified to the Department of Revenue for the applicable tax years.

DESCRIPTION	2013 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2014 DIGEST
REAL	6,382,143,754	548,162,280	277,007,803	7,207,313,837
PERSONAL	329,863,024		24,545,213	354,408,237
MOTOR VEHICLES	641,593,210		-111,018,250	530,574,960
MOBILE HOMES	13,696,480		-208,280	13,488,200
TIMBER -100%	871,524		656,242	1,527,766
HEAVY DUTY EQUIP			0	
GROSS DIGEST	7,368,167,992	548,162,280	190,982,728	8,107,313,000
EXEMPTIONS	524,486,775	48,078,061	35,603,162	608,167,998
NET DIGEST	6,843,681,217	500,084,219	155,379,566	7,499,145,002
FLPA Reimbursement Value			0	
Adjusted NET DIGEST	6,843,681,217	500,084,219	155,379,566	7,499,145,002
	(PYD)	(RVA)	(NAG)	(CYD)
2013 MILLAGE RATE >>>	5.798	2014 PROPOSED MILLAGE RATE >>>		5.728

THIS SECTION WILL CALCULATE AUTOMATICALLY UPON ENTRY OF INFORMATION ABOVE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2013 Net Digest	PYD	6,843,681,217	
Net Value Added-Reassessment of Existing Real Property	RVA	500,084,219	
Other Net Changes to Taxable Digest	NAG	155,379,566	
2014 Net Digest	CYD	7,499,145,002	(PYD+RVA+NAG)
2013 Millage Rate	PYM	5.798	
Millage Equivalent of Reassessed Value Added	ME	0.387	(RVA/CYD) * PYM
Rollback Millage Rate for 2014	RR	5.411	PYM - ME

COMPUTATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2014 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. Section 48-5-32.1(c) (2)	Rollback Millage Rate	5.411
	2014 Millage Rate	5.728
	Percentage Increase	5.86%

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. Section 48-5-32.1 for the taxing jurisdiction for tax year 2014 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2014 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 2014 exceeds the rollback rate, I further certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. Sections 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published five year history and current digest advertisement, 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 2014 does not exceed the rollback rate, I further certify that the required five year history and current digest advertisement have been published in accordance with O.C.G.A. Section 48-5-32 as evidenced by the attached copy of such advertised report.

Signature of Responsible Party

CHAIRMAN, BOC
Title

Date

Chairman
L.B. Ahrens, Jr.

Eastern District
Harry B. Johnston
Raymond Gunnin

Western District
Brian Poole
Jason Nelms

County Manager
Jerry W. Cooper



CHEROKEE COUNTY BOARD OF COMMISSIONERS

1130 Bluffs Parkway | Canton, GA 30114
Office 678-493-6000 | Fax 678-493-6013
www.cherokeega.com

July 23, 2014

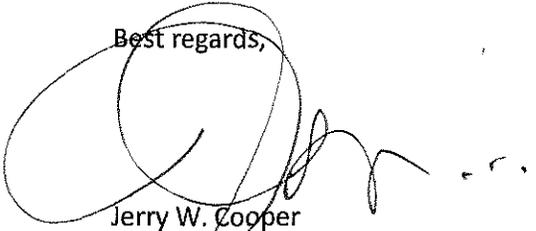
Georgia Department of Revenue
Local Government Services Division

Dear Sir,

The county has a separate fund entitled "Unincorporated County Services Fund" used by the county to pay for services provided by the county for the primary benefit of the inhabitants of the unincorporated area of Cherokee County per O.C.G.A § 33-8-8.3. Said funds were used for services in accordance with O.C.G.A. § 33-8-8.3

If I can be of service or answer any questions, please don't hesitate to contact me at 678-493-6000 or email jcooper@cherokeega.com.

Best regards,


Jerry W. Cooper
County Manager

Cc: Cherokee County Board of Commissioners
Sonya Little, Tax Commissioner
Janelle Funk, CFO, Cherokee County