

Double Taxation Handbook Appendix III: Double Taxation Worksheet - Standard Method

This worksheet allows you to determine the extent of inequitable taxation in your community with the standard method. The form is designed to auto-populate fields involving calculations.

Step I - Identify Duplicated and Jointly Financed Services

Duplicated Services	Jointly Financed Services

Step II - Identify County General Fund Revenues, Property Tax Revenues, Property Tax Ratio and County General Millage Rate

A. County General Fund Revenues

Source of Revenue	Amount
Total	\$

Step II - A.1. To obtain County General Fund Revenues, subtract those revenues legally restricted to one purpose or not collected from residents living within a municipality.

Source of Revenue	Amount
Total	\$

A)

Total obtained in Table A.	•	Total obtained in Table A.1.	II	County General Fund Revenues
\$	•	\$	=	\$

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C)

County Property Tax Revenues from Field B)	1	County General Fund Revenues from Field A)	=	Property Tax Ratio
\$	/	\$	=	

D)	Fill in	the	County	General	Millage	Rate	in	this	field:

mill	S

Step III - Determine Total General Fund Expenditures for each Duplicated and Jointly Financed Service

Remember to delete those revenues not collected from residents living within a municipality or legally restricted to one purpose.

A. Duplicated Services

Service	Amount of General Fund Expenditure
Total	\$
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B. Jointly Financed Services

Service	Amount of General Fund Expenditure
Total	\$

Step IV - Determine Property Tax Expenditures for each Duplicated and Jointly Financed Service

Total General Expenditure for Each Duplicated and Jointly Financed Service	X	Property Tax Ratio	=	Property Tax Expenditure for each Duplicated and Jointly Financed Service	
Total \$					

Step V - Determine Potential County Property Tax Millage Reduction for County Residents Living in the City

A.

Total Property Tax Expenditures for all Duplicated & Jointly Financed Services	1	County Property Tax Revenues	X	County General Millage Rate	=	Potential County Property Tax Millage Reduction
\$	/	\$	х	mills	=	mills

B.

County General Millage Rate	•	Answer from Table A.	II	Amount of Double Taxation
mills	-	mills	II	mills

County taxes could potentially be reduced by	%
County taxes could potentially be reduced by	/0

Note: To find the percentage, the form divides the answer from Table A. by the county general millage rate and multiplies the result by 100.