



**Double Taxation Handbook Appendix IV:
Double Taxation Worksheet - Alternate Method**

This worksheet allows you to determine the extent of inequitable taxation in your community with the alternate 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 - Determine Total Amount of County General Fund Expenditures as reported in County Budget or Audit

Fill in County General Fund Expenditures in this field:

\$

Step III - Determine Total Amount of County General Property Taxes

Fill in County General Property Taxes in this field:

\$

Step IV - Determine Property Tax Ratio by dividing General Fund Expenditures into Property Taxes

General Property Taxes	/	General Fund Expenditures	=	Property Tax Ratio
\$	/	\$	=	

Step V - Determine Total Expenditures for each Duplicated and Jointly Financed Service

A. Duplicated Services

Service	Amount of General Fund Expenditure
Total	\$

B. Jointly Financed Services

Service	Amount of General Fund Expenditure
Total	\$

Step VI - Determine Total 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 VII - Determine Potential Percentage Reduction in County Taxes for County Residents living in the City

Total Property Tax Expenditures for all Duplicated and Jointly Financed Services	/	County General Property Taxes	=	Potential Percentage Reduction
\$	/	\$	=	

Step VIII - Apply this Percentage to Existing County Millage Rate to obtain Potential Reduced Millage Rate for County Residents living in your City

County General Millage Rate	-	(Step VII multiplied by County General Millage Rate)	=	Potential Reduced Millage Rate
mills	-	mills	=	mills

County taxes could potentially be reduced by	%
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