

2015 Effective Tax Rate Worksheet

County of Anderson - ANDERSON COUNTY

See pages 13 to 16 for an explanation of the effective tax rate.

1. 2014 total taxable value. Enter the amount of 2014 taxable value on the 2014 tax roll today. Include any adjustments since last year's certification; exclude Section 25.25(d) one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in line 2) and the captured value for tax increment financing (will deduct taxes in line 14).	\$2,617,771,837
2. 2014 tax ceilings. Counties, Cities and Junior College Districts. Enter 2014 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" If your taxing units adopted the tax ceiling provision in 2014 or prior year for homeowners age 65 or older or disabled, use this step.	\$294,197,578
3. Preliminary 2014 adjusted taxable value. Subtract line 2 from line 1.	\$2,323,574,259
4. 2014 total adopted tax rate.	\$0.513780/\$100
5. 2014 taxable value lost because court appeals of ARB decisions reduced 2014 appraised value. A. Original 2014 ARB values: \$2,907,015 B. 2014 values resulting from final court decisions: - \$2,246,029 C. 2014 value loss. Subtract B from A.	\$660,986
6. 2014 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$2,324,235,245
7. 2014 taxable value of property in territory the unit deannexed after January 1, 2014. Enter the 2014 value of property in deannexed territory.	\$0
8. 2014 taxable value lost because property first qualified for an exemption in 2014. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, "goods-in-transit" exemptions. A. Absolute exemptions. Use 2014 market value: \$952,793 B. Partial exemptions. 2015 exemption amount or 2015 percentage exemption times 2014 value: + \$1,030,490 C. Value loss. Add A and B.	\$1,983,283

2015 Effective Tax Rate Worksheet (continued)

County of Anderson - ANDERSON COUNTY

9. 2014 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2015. Use only those properties that	\$12,938,799
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	<p>first qualified in 2015; do not use properties that qualified in 2014.</p> <p>A. 2014 market value: \$15,553,300</p> <p>B. 2015 productivity or special appraised value: - \$2,614,501</p> <p>C. Value loss. Subtract B from A.</p>	
10.	Total adjustments for lost value. Add lines 7, 8C and 9C.	\$14,922,082
11.	2014 adjusted taxable value. Subtract line 10 from line 6.	\$2,309,313,163
12.	Adjusted 2014 taxes. Multiply line 4 by line 11 and divide by \$100.	\$11,864,789
13.	Taxes refunded for years preceding tax year 2014. Enter the amount of taxes refunded during the last budget year for tax years preceding tax year 2014. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2014. This line applies only to tax years preceding tax year 2014.	\$7,252
14.	Taxes in tax increment financing (TIF) for tax year 2014. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2015 captured appraised value in Line 16D, enter "0."	\$0
15.	Adjusted 2014 taxes with refunds. Add lines 12 and 13, subtract line 14.	\$11,872,041
16.	<p>Total 2015 taxable value on the 2015 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 18). These homesteads includes homeowners age 65 or older or disabled.</p> <p>A. Certified values only: \$2,604,532,175</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$5,276,044</p>	

2015 Effective Tax Rate Worksheet (continued)

County of Anderson - ANDERSON COUNTY

16. (cont.)	<p>C. Pollution control exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control property (use this line based on attorney's advice): - \$0</p> <p>D. Tax increment financing: Deduct the 2015 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2015 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 21 below. - \$0</p> <p>E. Total 2015 value. Add A and B, then subtract C and D.</p>	\$2,609,808,219
17.	<p>Total value of properties under protest or not included on certified appraisal roll.</p> <p>A. 2015 taxable value of properties under protest. The chief appraiser certifies a list of properties still \$0</p>	

	<p>under ARB protest. The list shows the district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value.</p> <p>B. 2015 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value.</p> <p style="text-align: right;">+ \$0</p>	
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2015 Effective Tax Rate Worksheet (continued)

County of Anderson - ANDERSON COUNTY

17. (cont.)	C. Total value under protest or not certified. Add A and B.	\$0
18.	2015 tax ceilings. Counties, cities and junior colleges enter 2015 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0." If your taxing units adopted the tax ceiling provision in 2014 or prior year for homeowners age 65 or older or disabled, use this step.	\$301,309,504
19.	2015 total taxable value. Add lines 16E and 17C. Subtract line 18.	\$2,308,498,715
20.	Total 2015 taxable value of properties in territory annexed after January 1, 2008. Include both real and personal property. Enter the 2015 value of property in territory annexed.	\$0
21.	Total 2015 taxable value of new improvements and new personal property located in new improvements. "New" means the item was not on the appraisal roll in 2014. An improvement is a building, structure, fixture or fence erected on or affixed to land. A transportable structure erected on its owner's land is also included unless it is held for sale or is there only temporarily. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the unit after January 1, 2014 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2015. New improvements do not include mineral interests produced for the first time, omitted property that is back assessed and increased appraisals on existing property.	\$35,561,806
22.	Total adjustments to the 2015 taxable value. Add lines 20 and 21.	\$35,561,806

23.	2015 adjusted taxable value. Subtract line 22 from line 19.	\$2,272,936,909									
24.	2015 effective tax rate. Divide line 15 by line 23 and multiply by \$100.	\$0.522321/\$100									
25.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2015 county effective tax rate. <table> <tr> <td>Fund Name</td><td>Tax Rate</td><td></td></tr> <tr> <td>ANDERSON COUNTY</td><td>0.522321</td><td></td></tr> <tr> <td>FARM TO MARKET / FLOOD CONTROL</td><td>0.022670</td><td>\$0.544991/\$100</td></tr> </table>	Fund Name	Tax Rate		ANDERSON COUNTY	0.522321		FARM TO MARKET / FLOOD CONTROL	0.022670	\$0.544991/\$100	
Fund Name	Tax Rate										
ANDERSON COUNTY	0.522321										
FARM TO MARKET / FLOOD CONTROL	0.022670	\$0.544991/\$100									

A county, city or hospital district that adopted the additional sales tax in November 2014 or in May 2015 must adjust its effective tax rate. *The Additional Sales Tax Rate Worksheet* on page 39 sets out this adjustment. Do not forget to complete the *Additional Sales Tax Rate Worksheet* if the taxing unit adopted the additional sales tax on these dates.

2015 Rollback Tax Rate Worksheet

County of Anderson - ANDERSON COUNTY

See pages 17 to 21 for an explanation of the rollback tax rate.

26.	2014 maintenance and operations (M&O) tax rate.	\$0.468180/\$100
27.	2014 adjusted taxable value. Enter the amount from line 11.	\$2,309,313,163
28.	2014 M&O taxes. A. Multiply line 26 by line 27 and divide by \$100. \$10,811,742 B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2014. Enter amount from full year's sales tax revenue spent for M&O in 2014 fiscal year, if any. Other units, enter "0." Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent. + \$2,626,639 C. Counties: Enter the amount for the state criminal justice mandate. If second or later year, the amount is for increased cost above last year's amount. Other units, enter "0." + \$0 D. Transferring function: If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0." +/- \$0	

2015 Rollback Tax Rate Worksheet (continued)

County of Anderson - ANDERSON COUNTY

28. (cont.)	<p>E. Taxes refunded for years preceding tax year 2014: Enter the amount of M&O taxes refunded during the last budget year for tax years preceding tax year 2014. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2014. This line applies only to tax years preceding tax year 2014. + \$7,158</p> <p>F. Enhanced indigent health care expenditures: Enter the increased amount for the current year's enhanced indigent health care expenditures above the preceding tax year's enhanced indigent health care expenditures, less any state assistance. + \$0</p> <p>G. Taxes in tax increment financing (TIF): Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2015 captured appraised value in Line 16D, enter "0." - \$0</p> <p>H. Adjusted M&O Taxes. Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G. \$13,445,539</p>	
29.	2015 adjusted taxable value. Enter line 23 from the Effective Tax Rate Worksheet.	\$2,272,936,909
30.	2015 effective maintenance and operations rate. Divide line 28H by line 29 and multiply by \$100.	\$0.591549/\$100
31.	2015 rollback maintenance and operation rate. Multiply line 30 by 1.08. (See lines 49 to 52 for additional rate for pollution control expenses.	\$0.638872/\$100

2015 Rollback Tax Rate Worksheet (continued) County of Anderson - ANDERSON COUNTY

32.	<p>Total 2015 debt to be paid with property taxes and additional sales tax revenue. "Debt" means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year and (4) are not classified in the unit's budget as M&O expenses. A: Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. List the debt in Schedule B: Debt Service. \$1,064,200</p>	\$1,039,200
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	B: Subtract unencumbered fund amount used to reduce total debt. -\$25,000 C: Subtract amount paid from other resources. -\$0 D: Adjusted debt. Subtract B and C from A.							
33.	Certified 2014 excess debt collections. Enter the amount certified by the collector.	\$0						
34.	Adjusted 2015 debt. Subtract line 33 from line 32.	\$1,039,200						
35.	Certified 2015 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.000000%						
36.	2015 debt adjusted for collections. Divide line 34 by line 35.	\$1,039,200						
37.	2015 total taxable value. Enter the amount on line 19.	\$2,308,498,715						
38.	2015 debt tax rate. Divide line 36 by line 37 and multiply by \$100.	\$0.045016 /\$100						
39.	2015 rollback tax rate. Add lines 31 and 38.	\$0.683888/\$100						
40.	COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2015 county rollback tax rate. <table><tr><td>Fund Name</td><td>Tax Rate</td></tr><tr><td>ANDERSON COUNTY</td><td>0.683888</td></tr><tr><td>FARM TO MARKET / FLOOD CONTROL</td><td>0.024482</td></tr></table>	Fund Name	Tax Rate	ANDERSON COUNTY	0.683888	FARM TO MARKET / FLOOD CONTROL	0.024482	 <
Fund Name	Tax Rate							
ANDERSON COUNTY	0.683888							
FARM TO MARKET / FLOOD CONTROL	0.024482							

A taxing unit that adopted the additional sales tax must complete the lines for the *Additional Sales Tax Rate*. A taxing unit seeking additional rollback protection for pollution control expenses completes the *Additional Rollback Protection for Pollution Control*.

Additional Sales Tax Rate Worksheet

County of Anderson - ANDERSON COUNTY

41.	Units that adopted the sales tax in August or November 2014, or in January or May 2015. Enter the Comptroller's estimate of taxable sales for the previous four quarters. Units that adopted the sales tax before August 2014, skip this line.	\$0
42.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2014, OR IN JANUARY OR MAY 2015. Multiply the amount on line 41 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95. -OR- UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2014. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$2,894,994

43.	2015 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$2,308,498,715
44.	Sales tax adjustment rate. Divide line 42 by line 43 and multiply by \$100.	\$0.125405/\$100
45.	2015 effective tax rate, unadjusted for sales tax. Enter the rate from line 24 or 25, as applicable, on the <i>Effective Tax Rate Worksheet</i> .	\$0.544991/\$100
46.	2015 effective tax rate, adjusted for sales tax. UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2014, OR IN JANUARY OR MAY 2015. Subtract line 45 from line 46. -OR- UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2014. Enter line 46, do not subtract.	\$0.544991/\$100
47.	2015 rollback tax rate, unadjusted for sales tax. Enter the rate from line 39 or 40, as applicable, of the rollback tax rate worksheet.	\$0.708370/\$100
48.	2015 rollback tax rate, adjusted for sales tax. Subtract line 44 from line 47.	\$0.582965/\$100

If the additional sales tax rate increased or decreased from last year, contact the Comptroller's office for special instructions on calculating the sales tax projection for the first year after the rate change.

**2015 Notice of Effective Tax Rate
Worksheet for Calculation of Tax Increase/Decrease**

Entity Name: County of Anderson

Date: 07/31/2015

	ANDERSON COUNTY	FARM TO MARKET / FLOOD CONTROL
1. 2014 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$2,324,235,245	\$2,307,646,286
2. 2014 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	0.513780	0.022300
3. Taxes refunded for years preceding tax year 2014. Enter line 13 of the Effective Tax Rate Worksheet.	\$7,252	\$311
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$11,948,708	\$514,916
5. 2015 total taxable value. Enter Line 19 of the Effective Tax Rate Worksheet.	\$2,308,498,715	\$2,292,188,904
6. 2015 effective tax rate.	0.544991	0.000000

Enter line 24 of the Effective Tax Rate
Worksheet or Line 47
of the Additional Sales Tax Rate
Worksheet.

7. 2015 taxes if a tax rate equal to the
effective tax rate is adopted.

Multiply Line 5 times Line 6 and
divide by 100.

\$12,581,110

\$0

8. Last year's total levy.

Sum of line 4 for all funds.

\$12,463,624

9. 2015 total taxes if a tax rate equal to
the effective tax rate is adopted.

Sum of line 7 for all funds.

\$12,581,110

10. Tax Increase (Decrease).

Subtract Line 8 from Line 9.

\$117,486

2015 Effective Tax Rate Worksheet

County of Anderson - FARM TO MARKET / FLOOD CONTROL

See pages 13 to 16 for an explanation of the effective tax rate.

1. 2014 total taxable value. Enter the amount of 2014 taxable value on the 2014 tax roll today. Include any adjustments since last year's certification; exclude Section 25.25(d) one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in line 2) and the captured value for tax increment financing (will deduct taxes in line 14).	\$2,611,194,083
2. 2014 tax ceilings. Counties, Cities and Junior College Districts. Enter 2014 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" If your taxing units adopted the tax ceiling provision in 2014 or prior year for homeowners age 65 or older or disabled, use this step.	\$304,208,783
3. Preliminary 2014 adjusted taxable value. Subtract line 2 from line 1.	\$2,306,985,300
4. 2014 total adopted tax rate.	\$0.022300/\$100
5. 2014 taxable value lost because court appeals of ARB decisions reduced 2014 appraised value. A. Original 2014 ARB values: \$2,907,015 B. 2014 values resulting from final court decisions: - \$2,246,029 C. 2014 value loss. Subtract B from A.	\$660,986
6. 2014 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$2,307,646,286
7. 2014 taxable value of property in territory the unit deannexed after January 1, 2014. Enter the 2014 value of property in deannexed territory.	\$0
8. 2014 taxable value lost because property first qualified for an exemption in 2014. Note that lowering the amount or percentage of an existing exemption	\$1,963,120

<p>does not create a new exemption or reduce taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, "goods-in-transit" exemptions.</p> <p>A. Absolute exemptions. Use 2014 market value: \$947,630</p> <p>B. Partial exemptions. 2015 exemption amount or 2015 percentage exemption times 2014 value: + \$1,015,490</p> <p>C. Value loss. Add A and B.</p>	
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2015 Effective Tax Rate Worksheet (continued)

County of Anderson - FARM TO MARKET / FLOOD CONTROL

9.	<p>2014 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2015. Use only those properties that first qualified in 2015; do not use properties that qualified in 2014.</p> <p>A. 2014 market value: \$15,553,300</p> <p>B. 2015 productivity or special appraised value: - \$2,614,501</p> <p>C. Value loss. Subtract B from A.</p>	\$12,938,799
10.	Total adjustments for lost value. Add lines 7, 8C and 9C.	\$14,901,919
11.	2014 adjusted taxable value. Subtract line 10 from line 6.	\$2,292,744,367
12.	Adjusted 2014 taxes. Multiply line 4 by line 11 and divide by \$100.	\$511,281
13.	Taxes refunded for years preceding tax year 2014. Enter the amount of taxes refunded during the last budget year for tax years preceding tax year 2014. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2014. This line applies only to tax years preceding tax year 2014.	\$311
14.	Taxes in tax increment financing (TIF) for tax year 2014. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2015 captured appraised value in Line 16D, enter "0."	\$0
15.	Adjusted 2014 taxes with refunds. Add lines 12 and 13, subtract line 14.	\$511,592
16.	<p>Total 2015 taxable value on the 2015 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 18). These homesteads includes homeowners age 65 or older or disabled.</p> <p>A. Certified values only: \$2,598,668,310</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$5,276,044</p>	

2015 Effective Tax Rate Worksheet (continued)

County of Anderson - FARM TO MARKET / FLOOD CONTROL

16. (cont.)	<p>C. Pollution control exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control property (use this line based on attorney's advice): - \$0</p> <p>D. Tax increment financing: Deduct the 2015 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2015 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 21 below. - \$0</p> <p>E. Total 2015 value. Add A and B, then subtract C and D. \$2,603,944,354</p>	
17.	<p>Total value of properties under protest or not included on certified appraisal roll.</p> <p>A. 2015 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value. \$0</p> <p>B. 2015 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value. + \$0</p>	

2015 Effective Tax Rate Worksheet (continued)

County of Anderson - FARM TO MARKET / FLOOD CONTROL

17. (cont.)	C. Total value under protest or not certified. Add A and B.	\$0
18.	2015 tax ceilings. Counties, cities and junior colleges enter 2015 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0." If your taxing units adopted the tax ceiling provision in 2014 or prior year for homeowners age 65 or older or disabled, use this step.	\$311,755,450
19.	2015 total taxable value. Add lines 16E and 17C. Subtract line 18.	\$2,292,188,904
20.	Total 2015 taxable value of properties in territory annexed after January 1,	\$0

	2008. Include both real and personal property. Enter the 2015 value of property in territory annexed.	
21.	Total 2015 taxable value of new improvements and new personal property located in new improvements. "New" means the item was not on the appraisal roll in 2014. An improvement is a building, structure, fixture or fence erected on or affixed to land. A transportable structure erected on its owner's land is also included unless it is held for sale or is there only temporarily. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the unit after January 1, 2014 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2015. New improvements do not include mineral interests produced for the first time, omitted property that is back assessed and increased appraisals on existing property.	\$35,502,691
22.	Total adjustments to the 2015 taxable value. Add lines 20 and 21.	\$35,502,691
23.	2015 adjusted taxable value. Subtract line 22 from line 19.	\$2,256,686,213
24.	2015 effective tax rate. Divide line 15 by line 23 and multiply by \$100.	\$0.022670/\$100
25.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2015 county effective tax rate. <div style="display: flex; justify-content: space-between;"> <div> Fund Name ANDERSON COUNTY FARM TO MARKET / FLOOD CONTROL </div> <div> Tax Rate 0.522321 0.022670 </div> </div>	\$0.544991/\$100

A county, city or hospital district that adopted the additional sales tax in November 2014 or in May 2015 must adjust its effective tax rate. *The Additional Sales Tax Rate Worksheet* on page 39 sets out this adjustment. Do not forget to complete the *Additional Sales Tax Rate Worksheet* if the taxing unit adopted the additional sales tax on these dates.

2015 Rollback Tax Rate Worksheet

County of Anderson - FARM TO MARKET / FLOOD CONTROL

See pages 17 to 21 for an explanation of the rollback tax rate.

26.	2014 maintenance and operations (M&O) tax rate.	\$0.022300/\$100
27.	2014 adjusted taxable value. Enter the amount from line 11.	\$2,292,744,367
28.	2014 M&O taxes. A. Multiply line 26 by line 27 and divide by \$100. \$511,281 B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2014. Enter amount from full year's sales tax revenue spent for M&O in 2014 fiscal year, if any. Other units, enter "0." Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent. + \$0 C. Counties: Enter the amount for the state criminal + \$0	

	<p>justice mandate. If second or later year, the amount is for increased cost above last year's amount. Other units, enter "0."</p> <p>D. Transferring function: If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0."</p>	+/- \$0
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2015 Rollback Tax Rate Worksheet (continued)

County of Anderson - FARM TO MARKET / FLOOD CONTROL

28. (cont.)	<p>E. Taxes refunded for years preceding tax year 2014: Enter the amount of M&O taxes refunded during the last budget year for tax years preceding tax year 2014. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2014. This line applies only to tax years preceding tax year 2014.</p> <p>F. Enhanced indigent health care expenditures: Enter the increased amount for the current year's enhanced indigent health care expenditures above the preceding tax year's enhanced indigent health care expenditures, less any state assistance.</p> <p>G. Taxes in tax increment financing (TIF): Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2015 captured appraised value in Line 16D, enter "0."</p> <p>H. Adjusted M&O Taxes. Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G.</p>	<p>+ \$307</p> <p>+ \$0</p> <p>- \$0</p> <p>\$511,588</p>
29.	2015 adjusted taxable value. Enter line 23 from the Effective Tax Rate Worksheet.	\$2,256,686,213
30.	2015 effective maintenance and operations rate. Divide line 28H by line 29 and multiply by \$100.	\$0.022669/\$100
31.	2015 rollback maintenance and operation rate. Multiply line 30 by 1.08. (See lines 49 to 52 for additional rate for pollution control expenses.	\$0.024482/\$100

2015 Rollback Tax Rate Worksheet (continued)

County of Anderson - FARM TO MARKET / FLOOD CONTROL

32.	Total 2015 debt to be paid with property taxes and additional sales tax revenue. "Debt" means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year and (4) are not classified in the unit's budget as M&O expenses. A: Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. List the debt in Schedule B: Debt Service.	\$0							
	B: Subtract unencumbered fund amount used to reduce total debt.	-\$0							
	C: Subtract amount paid from other resources.	-\$0							
	D: Adjusted debt. Subtract B and C from A.		\$0						
33.	Certified 2014 excess debt collections. Enter the amount certified by the collector.		\$0						
34.	Adjusted 2015 debt. Subtract line 33 from line 32.		\$0						
35.	Certified 2015 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.		0.000000%						
36.	2015 debt adjusted for collections. Divide line 34 by line 35.		\$0						
37.	2015 total taxable value. Enter the amount on line 19.		\$2,292,188,904						
38.	2015 debt tax rate. Divide line 36 by line 37 and multiply by \$100.		\$0.000000/\$100						
39.	2015 rollback tax rate. Add lines 31 and 38.		\$0.024482/\$100						
40.	COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2015 county rollback tax rate. <table style="width: 100%; border: none;"> <thead> <tr> <th style="text-align: left;">Fund Name</th> <th style="text-align: right;">Tax Rate</th> </tr> </thead> <tbody> <tr> <td>ANDERSON COUNTY</td> <td style="text-align: right;">0.683888</td> </tr> <tr> <td>FARM TO MARKET / FLOOD CONTROL</td> <td style="text-align: right;">0.024482</td> </tr> </tbody> </table>	Fund Name	Tax Rate	ANDERSON COUNTY	0.683888	FARM TO MARKET / FLOOD CONTROL	0.024482		\$0.708370/\$100
Fund Name	Tax Rate								
ANDERSON COUNTY	0.683888								
FARM TO MARKET / FLOOD CONTROL	0.024482								

A taxing unit that adopted the additional sales tax must complete the lines for the *Additional Sales Tax Rate*. A taxing unit seeking additional rollback protection for pollution control expenses completes the *Additional Rollback Protection for Pollution Control*.

2015 Notice of Effective Tax Rate Worksheet for Calculation of Tax Increase/Decrease

Entity Name: County of Anderson

Date: 07/31/2015

	ANDERSON COUNTY	FARM TO MARKET / FLOOD CONTROL
1. 2014 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$2,324,235,245	\$2,307,646,286
2. 2014 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	0.513780	0.022300
3. Taxes refunded for years preceding tax year 2014. Enter line 13 of the Effective Tax Rate Worksheet.	\$7,252	\$311
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$11,948,708	\$514,916
5. 2015 total taxable value. Enter Line 19 of the Effective Tax Rate Worksheet.	\$2,308,498,715	\$2,292,188,904
6. 2015 effective tax rate. Enter line 24 of the Effective Tax Rate Worksheet or Line 47 of the Additional Sales Tax Rate Worksheet.	0.544991	0.000000
7. 2015 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$12,581,110	\$0
8. Last year's total levy. Sum of line 4 for all funds.	\$12,463,624	
9. 2015 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	\$12,581,110	
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$117,486	

County of Anderson
Tax Rate Recap for 2015 Tax Rates

Description of Rate	Tax Rate Per \$100	Tax Levy This is calculated using the Total Adjusted Taxable Value (line 19) of the Effective Tax Rate	Additional Tax Levy Compared to <u>last</u> <u>year's tax levy</u> of 14,031,884	Additional Tax Levy Compared to <u>effective tax rate levy</u> of 12,577,413

		Worksheet		
Last Year's Tax Rate	0.536080	\$12,371,763	\$-1,660,122	\$-205,650
Effective Tax Rate	0.544991	\$12,577,413	\$-1,454,472	\$0
Notice & Hearing Limit*	0.544991	\$12,577,413	\$-1,454,472	\$0
Rollback Tax Rate	0.582965	\$13,453,747	\$-578,138	\$876,334
Proposed Tax Rate	0.000000	\$0	\$-14,031,884	\$-12,577,413

Effective Tax Rate Increase to General Fund in Cents per \$100

0.00	0.522321	12,577,413	-1,454,472	0
0.50	0.527321	12,807,447	-1,224,437	230,034
1.00	0.532321	13,037,482	-994,403	460,069
1.50	0.537321	13,267,516	-764,368	690,103
2.00	0.542321	13,497,550	-534,334	920,138
2.50	0.547321	13,727,585	-304,300	1,150,172
3.00	0.552321	13,957,619	-74,265	1,380,206
3.50	0.557321	14,187,653	155,769	1,610,241
4.00	0.562321	14,417,688	385,803	1,840,275
4.50	0.567321	14,647,722	615,838	2,070,309
5.00	0.572321	14,877,757	845,872	2,300,344
5.50	0.577321	15,107,791	1,075,907	2,530,378
6.00	0.582321	15,337,825	1,305,941	2,760,413
6.50	0.587321	15,567,860	1,535,975	2,990,447
7.00	0.592321	15,797,894	1,766,010	3,220,481
7.50	0.597321	16,027,929	1,996,044	3,450,516
8.00	0.602321	16,257,963	2,226,078	3,680,550
8.50	0.607321	16,487,997	2,456,113	3,910,584
9.00	0.612321	16,718,032	2,686,147	4,140,619
9.50	0.617321	16,948,066	2,916,182	4,370,653
10.00	0.622321	17,178,100	3,146,216	4,600,688
10.50	0.627321	17,408,135	3,376,250	4,830,722
11.00	0.632321	17,638,169	3,606,285	5,060,756
11.50	0.637321	17,868,204	3,836,319	5,290,791
12.00	0.642321	18,098,238	4,066,354	5,520,825
12.50	0.647321	18,328,272	4,296,388	5,750,860
13.00	0.652321	18,558,307	4,526,422	5,980,894
13.50	0.657321	18,788,341	4,756,457	6,210,928
14.00	0.662321	19,018,375	4,986,491	6,440,963
14.50	0.667321	19,248,410	5,216,525	6,670,997

- *Notice & Hearing Limit Rate: This is the highest tax rate that may be adopted without notices and a public hearing. It is the lower of the rollback tax rate or the effective tax rate.
- School Districts: The school tax rate limit is \$1.50 for M&O, plus \$0.50 for 'New' debt plus a rate for 'Old' debt. 'Old' debt is debt authorized to be issued at an election held on or before April 1, 1991, and issued before September 1, 1992. All other debt is 'New' debt.

Tax Levy: This is calculated by taking the adjusted taxable value (line 19 of Effective Tax Rate Worksheet), multiplying by the appropriate rate, such as the Effective Tax Rate and dividing by 100.

For School Districts: This is calculated by taking the adjusted taxable value (line 34 of the Rollback Tax Rate Worksheet), multiplying by the appropriate rate, dividing by 100 and then adding this year's frozen tax levy on homesteads of the elderly.

Additional Levy Last Year: This is calculated by taking Last Year's taxable value (line 3 of Effective Tax Rate Worksheet), multiplying by Last Year's tax rate (line 4 of Effective Tax Rate Worksheet) and dividing by 100.

For School Districts: This is calculated by taking Last Year's taxable value, subtracting Last Year's taxable value for the elderly, multiplying by Last Year's tax rate, dividing by 100 and adding Last Year's tax ceiling.

Additional Levy This Year: This is calculated by taking the current adjusted taxable value, multiplying by the Effective Tax Rate and dividing by 100.

For School Districts: This is calculated by taking the adjusted taxable value (line 34 of the Rollback Tax Rate Worksheet), multiplying by the Effective Tax Rate, dividing by 100 and adding This Year's tax ceiling.

COUNTIES ONLY: All figures in this worksheet include ALL County Funds. Tax Levy amounts are the sum of each Fund's Taxable Value X each Fund's Tax Rate.

2015 Property Tax Rates in County of Anderson

This notice concerns 2015 property tax rates for County of Anderson. It presents information about three tax rates. Last year's tax rate is the actual rate the taxing unit used to determine property taxes last year. This year's *effective* tax rate would impose the same total taxes as last year if you compare properties taxed in both years. This year's *rollback* tax rate is the highest tax rate the taxing unit can set before taxpayers can start tax rollback procedures. In each case these rates are found by dividing the total amount of taxes by the tax base (the total value of taxable property) with adjustments as required by state law. The rates are given per \$100 of property value.

	FARM TO MARKET / FLOOD CONTROL	ANDERSON COUNTY
Last year's tax rate:		
Last year's operating taxes	\$511,282	\$10,811,742
Last year's debt taxes	\$0	\$1,053,047
Last year's total taxes	\$511,282	\$11,864,789
Last year's tax base	\$2,292,744,367	\$2,309,313,163
Last year's total tax rate	0.022300/\$100	0.513780/\$100

This year's effective tax rate:

Last year's adjusted taxes (after subtracting taxes on lost property)	\$511,592	\$11,872,041
÷ This year's adjusted tax base (after subtracting value of new property)	\$2,256,686,213	\$2,272,936,909
= This year's effective tax rate for each fund	0.022670/\$100	0.522321/\$100
Total effective tax rate	0.544991/\$100	

This year's rollback tax rate:

Last year's adjusted operating taxes (after subtracting taxes on lost property and adjusting for any transferred function, tax increment financing, state criminal justice mandate and/or enhanced indigent health care expenditures)	\$511,588	\$13,445,539
÷ This year's adjusted tax base	\$2,256,686,213	\$2,272,936,909
= This year's effective operating rate	0.022669/\$100	0.591549/\$100
× 1.08 = this year's maximum operating rate	0.024482/\$100	0.638872/\$100
+ This year's debt rate	0.000000/\$100	0.045016/\$100
= This year's rollback rate for each fund	0.024482/\$100	0.683888/\$100
This year's total rollback rate	0.708370/\$100	

A county that collects the additional sales tax to reduce property taxes, including one that collects the tax for the first time this year, must insert the following lines:

- Sales tax adjustment rate	0.125405/\$100
= Rollback tax rate	0.582965/\$100

Statement of Increase/Decrease

If County of Anderson adopts a 2015 tax rate equal to the effective tax rate of 0.544991 per \$100 of value, taxes would increase compared to 2014 taxes by \$ 117,486.

Schedule A: Unencumbered Fund Balances: ANDERSON COUNTY

The following estimated balances will be left in the unit's property tax accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

Type of Property Tax Fund	Balance
General Fund	5,517,218
FMFC/Lateral Road	384
Capital Projects	855,518
Interest and Sinking Debt Service	368,293

Schedule B: 2015 Debt Service: ANDERSON COUNTY

The unit plans to pay the following amounts for long-term debts that are secured by property taxes. These amounts will be paid from property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
General Obligation Bond	905,000	159,200	0	1,064,200
Total required for 2015 debt service				\$1,064,200
- Amount (if any) paid from funds listed in Schedule A				\$25,000
- Amount (if any) paid from other resources				\$0
- Excess collections last year				\$0
= Total to be paid from taxes in 2015				\$1,039,200
+ Amount added in anticipation that the unit will collect only 100.000000% of its taxes in 2015				\$0
= Total Debt Levy				\$1,039,200

Schedule C - Expected Revenue from Additional Sales Tax

(For hospital districts, cities and counties with additional sales tax to reduce property taxes)

In calculating its effective and rollback tax rates, the unit estimated that it will receive \$ 2,894,994 in additional sales and use tax revenues. **For County:** The county has excluded any amount that is or will be distributed for economic development grants from this amount of expected sales tax revenue.

This notice contains a summary of actual effective and rollback tax rates' calculations. You can inspect a copy of the full calculations at .

Name of person preparing this notice:

Title:
Date prepared: