

Report on the

# Office of Tax Assessor

Wilcox County, Alabama

Ad Valorem Tax Assessments:

October 1, 2014 through September 30, 2017

Motor Vehicle Ad Valorem Tax Assessments:

June 1, 2015 through May 31, 2018

Filed: February 8, 2019



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*Rachel Laurie Riddle, Chief Examiner*





State of Alabama  
Department of  
**Examiners of Public Accounts**

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Rachel Laurie Riddle  
*Chief Examiner*

Honorable Rachel Laurie Riddle  
Chief Examiner of Public Accounts  
Montgomery, Alabama 36130

Dear Madam:

Under the authority of the *Code of Alabama 1975*, Section 41-5A-19, as added by Act Number 2018-129, we submit this report on the results of the examination of the Office of Tax Assessor, Wilcox County, Alabama, on ad valorem tax assessments for the period October 1, 2014 through September 30, 2017, and motor vehicle ad valorem tax assessments for the period June 1, 2015 through May 31, 2018.

Sworn to and subscribed before me this  
the 12 day of December, 2018.

Melissa Hoge  
Notary Public 3-11-19 COMM Exp

Sworn to and subscribed before me this  
the 12 day of December, 2018.

Melissa Hoge  
Notary Public 3-11-19 COMM Exp

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Respectfully submitted,

Miranda L. Bonner

Miranda L. Bonner  
Examiner of Public Accounts

Lynn K. Harris

Lynn K. Harris  
Examiner of Public Accounts



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Department of  
**Examiners of Public Accounts**

**SUMMARY**

**Office of Tax Assessor  
Wilcox County, Alabama**

**Regular Assessments: October 1, 2014 through September 30, 2017**  
**Motor Vehicle Ad Valorem Tax Assessments: June 1, 2015 through May 31, 2018**

The Office of Tax Assessor, Wilcox County, Alabama, (hereinafter referred to as the "Tax Assessor") is responsible for the fair assessment of property, as required by the *Code of Alabama 1975*, Section 40-7-1, and the assessment of ad valorem taxes on motor vehicles as required by the *Code of Alabama 1975*, Section 40-12-253. The Tax Assessor annually assesses all real estate, together with improvements thereon, and all personal property.

Honorable Shelly D. Dale served as Tax Assessor during the examination period.

The *Code of Alabama 1975*, Section 40-3-2, provides for the establishment of a three-member Board of Equalization to review the tax assessments that have been prepared by the Tax Assessor. Taxpayers that are dissatisfied with their property tax assessments can appeal to the County Board of Equalization as provided in the *Code of Alabama 1975*, Section 40-3-19.

Exhibits 1 through 18 provide information on the taxes that were assessed by the Tax Assessor during the examination. These taxes were assessed based on the rates shown on Exhibit 19 for the State, County, Board of Education and the various municipalities. Exhibit 20 is an exhibit containing information on the receipts, disbursements and balance of the Special Fund of the Tax Assessor.

This report encompasses an examination of the Tax Assessor and a review of compliance by the Tax Assessor with applicable laws and regulations of the State of Alabama in accordance with the requirements of the Department of Examiners of Public Accounts under the authority of the *Code of Alabama 1975*, Section 41-5A-12, as added by Act Number 2018-129.

Findings are numbered and reported by the examination period in which the finding originally occurred.

**CURRENT FINDING**

- ◆ 2017-001 relates to lack of supporting documentation of annual homestead exemptions.

The finding that was present in the prior examination has not been resolved and is summarized below.

**UNRESOLVED PRIOR FINDING**

- ◆ 2011-001 relates to field inspections not being performed in accordance with the Alabama Personal Property Appraisal Manual.

The Official was invited to discuss the results of this report at an exit conference. Representing the Department of Examiners of Public Accounts was: Christina Smith, Audit Manager, Miranda L. Bonner, Examiner, and Lynn K. Harris, Examiner.

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*Schedule of State and Local  
Compliance and Other Findings*

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## *Schedule of State and Local Compliance and Other Findings*

*Regular Assessments: October 1, 2014 through September 30, 2017*

*Motor Vehicle Ad Valorem Tax Assessments: June 1, 2015 through May 31, 2018*

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Ref. No.	Finding/Noncompliance
2017-001	<p><b><u>Finding:</u></b> The <i>Code of Alabama 1975</i>, Sections 40-9-19 and 40-9-21 specifies various legal criteria in granting annual homestead exemptions. During the testing of annual homestead exemptions granted under the <i>Code of Alabama 1975</i>, Sections 40-9-19 and 40-9-21 for the 2017 tax year, certain applications signed in 2016 were tested to determine if all supporting documentation had been reviewed and the correct exemption was approved. The results of the testing revealed that there were several instances of inadequate supporting documentation on hand in order to determine if the correct exemption was granted as to the criteria set forth by state laws. The annual homestead applications were not clearly marked as to which exemption the taxpayer was being approved. By not having clearly marked annual homestead exemption applications, it could not be determined if the taxpayer was entitled to the exemption, which could result in incorrect taxes being collected by the Tax Collector.</p> <p><b><u>Recommendation:</u></b> Annual homestead exemptions granted in accordance with the <i>Code of Alabama 1975</i>, Sections 40-9-19 and 40-9-21, should be properly documented.</p>
2011-001	<p><b><u>Finding:</u></b> The Alabama Department of Revenue developed the Alabama Personal Property Appraisal Manual for determining market value and the assessed value of personal property. All counties in the State of Alabama use this manual to achieve uniformity. This manual describes field inspection procedures which should be used as part of the discovery process to identify personal property located in the county. Testing identified several businesses that were not included on the personal property return mailing list or, if on the list, the business did not respond to the request from the personal property clerk. The personal property clerk failed to capture all businesses that obtained a business license from the Probate Office. By not including all identified businesses within Wilcox County, the various agencies that receive tax revenue from the Tax Collector may not be receiving all the tax revenue to which they are entitled.</p> <p><b><u>Recommendation:</u></b> Field inspection procedures should be performed in accordance with the Alabama Personal Property Appraisal Manual.</p>

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# *Financial Information*

# Summary of Valuations and Taxes Assessed

## Regular Assessments: October 1, 2016 through September 30, 2017

	Assessed Valuations	State Taxes	County Taxes
<b>Assessments</b>			
Public Utilities	10,793,280	\$ 70,156.32	\$ 210,468.96
Airline and Railroad Property Class II	3,098,000	20,137.00	60,411.00
Real Property Class II	50,808,120	330,252.78	990,758.34
Personal Property Class II	36,431,980	236,807.87	710,423.61
Current Use Class III	26,661,100	173,297.15	519,891.45
Other Property Class III	43,395,120	282,068.28	846,204.84
Penalties	69,100	449.15	1,347.45
Supplements	6,909,680	44,912.92	134,738.76
Escapes	179,507	1,166.80	3,500.39
Sub-Total	178,345,887	1,159,248.27	3,477,744.80
Motor Vehicles June 1-September 30	5,690,920	36,990.98	110,972.94
Motor Vehicles October 1-May 31	9,734,080	63,271.52	189,814.56
Gross Taxes Assessed	193,770,887	1,259,510.77	3,778,532.30

### Less:

Homestead Exemptions	(26,793.65)	(42,909.36)
Act #91-A Exemptions	(383.89)	(285.09)
Act #48 Exemptions	(30,494.10)	(91,482.30)
Act #91-B Exemptions	(28,413.97)	(11,458.98)
Abatements	(60,517.52)	(337,169.04)
Other Exemptions	(82,995.12)	(248,985.36)
Net Taxes Assessed	\$ 1,029,912.52	\$ 3,046,242.17

### Taxable Valuations

Gross Valuations Assessed	193,770,887	193,770,887
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### Less:

Homestead Exemptions	(4,122,100)	(2,200,480)
Act #91-A Exemptions	(59,060)	(14,620)
Act #48 Exemptions	(4,691,400)	(4,691,400)
Act #91-B Exemptions	(4,371,380)	(587,640)
Abatements	(17,290,720)	(17,290,720)
Other Exemptions	(12,768,480)	(12,768,480)
Net Valuations Assessed	150,467,747	156,217,547

County School Taxes	Municipal Taxes	Total Taxes
\$ 107,932.80	\$ 9,922.80	\$ 398,480.88
30,980.00	274.60	111,802.60
508,081.20	69,334.60	1,898,426.92
364,319.80	12,141.90	1,323,693.18
266,611.00	585.10	960,384.70
433,951.20	45,371.50	1,607,595.82
691.00	125.70	2,613.30
69,096.80	686.50	249,434.98
1,795.07	703.28	7,165.54
<u>1,783,458.87</u>	<u>139,145.98</u>	<u>6,559,597.92</u>
56,909.20	7,840.50	212,713.62
97,340.80	15,870.90	366,297.78
<u>1,937,708.87</u>	<u>162,857.38</u>	<u>7,138,609.32</u>

		(69,703.01)
(146.20)		(815.18)
(46,914.00)	(6,311.20)	(175,201.60)
		(39,872.95)
		(397,686.56)
<u>(127,615.80)</u>	<u>(14,175.80)</u>	<u>(473,772.08)</u>
<u>\$ 1,763,032.87</u>	<u>\$ 142,370.38</u>	<u>\$ 5,981,557.94</u>

193,770,887	32,571,477
(14,620)	
(4,691,400)	(1,262,240)
(12,761,580)	(2,835,160)
<u>176,303,287</u>	<u>28,474,077</u>

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**State Taxes Assessed****Regular Assessments: October 1, 2016 through September 30, 2017**

	<b>General</b>	<b>Soldier</b>
<b>Assessments</b>		
Public Utilities	\$ 26,983.20	\$ 10,793.28
Airline and Railroad Property Class II	7,745.00	3,098.00
Real Property Class II	127,020.30	50,808.12
Personal Property Class II	91,079.95	36,431.98
Current Use Property Class III	66,652.75	26,661.10
Other Property Class III	108,487.80	43,395.12
Penalties	172.75	69.10
Supplements	17,274.20	6,909.68
Escapes	448.77	179.51
Sub-Total	445,864.72	178,345.89
Motor Vehicles June 1-September 30	14,227.30	5,690.92
Motor Vehicles October 1-May 31	24,335.20	9,734.08
Gross Taxes Assessed	484,427.22	193,770.89
<b>Less:</b>		
Homestead Exemptions	(10,305.25)	(4,122.10)
Act #91-A Exemptions	(147.65)	(59.06)
Act #48 Exemptions	(11,728.50)	(4,691.40)
Act #91-B Exemptions	(10,928.45)	(4,371.38)
Abatements	(43,226.80)	(17,290.72)
Other Exemptions	(31,921.20)	(12,768.48)
Net Taxes Assessed	\$ 376,169.37	\$ 150,467.75



<b>School</b>	<b>Total</b>
\$ 32,379.84	\$ 70,156.32
9,294.00	20,137.00
152,424.36	330,252.78
109,295.94	236,807.87
79,983.30	173,297.15
130,185.36	282,068.28
207.30	449.15
20,729.04	44,912.92
538.52	1,166.80
535,037.66	1,159,248.27
17,072.76	36,990.98
29,202.24	63,271.52
581,312.66	1,259,510.77
(12,366.30)	(26,793.65)
(177.18)	(383.89)
(14,074.20)	(30,494.10)
(13,114.14)	(28,413.97)
	(60,517.52)
(38,305.44)	(82,995.12)
\$ 503,275.40	\$ 1,029,912.52

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**County Taxes Assessed****Regular Assessments: October 1, 2016 through September 30, 2017**

	<b>General</b>	<b>General for Hospital Purposes</b>
<b>Assessments</b>		
Public Utilities	\$ 151,105.92	\$ 32,379.84
Airline and Railroad Property Class II	43,372.00	9,294.00
Real Property Class II	711,313.68	152,424.36
Personal Property Class II	510,047.72	109,295.94
Current Use Property Class III	373,255.40	79,983.30
Other Property Class III	607,531.68	130,185.36
Penalties	967.40	207.30
Supplements and Escapes	96,735.52	20,729.04
Escapes	2,513.10	538.52
Sub-Total	2,496,842.42	535,037.66
Motor Vehicles June 1-September 30	79,672.88	17,072.76
Motor Vehicles October 1-May 31	136,277.12	29,202.24
Gross Taxes Assessed	2,712,792.42	581,312.66
<b>Less:</b>		
Homestead Exemptions	(30,806.72)	(6,601.44)
Act #91-A Exemptions	(204.68)	(43.86)
Act #48 Exemptions	(65,679.60)	(14,074.20)
Act #91-B Exemptions	(8,226.96)	(1,762.92)
Abatements	(242,070.08)	(51,872.16)
Other Exemptions	(178,758.72)	(38,305.44)
Net Taxes Assessed	\$ 2,187,045.66	\$ 468,652.64

<b>Road and Bridge</b>		<b>Total</b>	
\$	26,983.20	\$	210,468.96
	7,745.00		60,411.00
	127,020.30		990,758.34
	91,079.95		710,423.61
	66,652.75		519,891.45
	108,487.80		846,204.84
	172.75		1,347.45
	17,274.20		134,738.76
	448.77		3,500.39
	<u>445,864.72</u>		<u>3,477,744.80</u>
	14,227.30		110,972.94
	24,335.20		189,814.56
	<u>484,427.22</u>		<u>3,778,532.30</u>
	(5,501.20)		(42,909.36)
	(36.55)		(285.09)
	(11,728.50)		(91,482.30)
	(1,469.10)		(11,458.98)
	(43,226.80)		(337,169.04)
	(31,921.20)		(248,985.36)
\$	<u>390,543.87</u>	\$	<u>3,046,242.17</u>

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**County School Taxes Assessed****Regular Assessments: October 1, 2016 through September 30, 2017**

	<b>County-Wide</b>	<b>Special County-Wide</b>	<b>Total</b>
<b><u>Assessments</u></b>			
Public Utilities	\$ 32,379.84	\$ 75,552.96	\$ 107,932.80
Airline and Railroad Property Class II	9,294.00	21,686.00	30,980.00
Real Property Class II	152,424.36	355,656.84	508,081.20
Personal Property Class II	109,295.94	255,023.86	364,319.80
Current Use Property Class III	79,983.30	186,627.70	266,611.00
Other Property Class III	130,185.36	303,765.84	433,951.20
Penalties	207.30	483.70	691.00
Supplements	20,729.04	48,367.76	69,096.80
Escapes	538.52	1,256.55	1,795.07
Sub-Total	<u>535,037.66</u>	<u>1,248,421.21</u>	<u>1,783,458.87</u>
Motor Vehicles June 1-September 30	17,072.76	39,836.44	56,909.20
Motor Vehicles October 1-May 31	29,202.24	68,138.56	97,340.80
Gross Taxes Assessed	<u>581,312.66</u>	<u>1,356,396.21</u>	<u>1,937,708.87</u>
<b><u>Less:</u></b>			
Act #91-A Exemptions	(43.86)	(102.34)	(146.20)
Act #48 Exemptions	(14,074.20)	(32,839.80)	(46,914.00)
Other Exemptions	(38,284.74)	(89,331.06)	(127,615.80)
Net Taxes Assessed	<u>\$ 528,909.86</u>	<u>\$ 1,234,123.01</u>	<u>\$ 1,763,032.87</u>

## ***Municipal Taxes Assessed***

### ***Regular Assessments: October 1, 2016 through September 30, 2017***

	<b>Camden</b>	<b>Pine Hill</b>
<b><u>Assessments</u></b>		
Public Utilities	\$ 6,925.00	\$ 2,499.50
Airline and Railroad Property Class II	11.60	263.00
Real Property Class II	56,263.90	11,327.90
Personal Property Class II	9,135.50	2,912.80
Current Use Property Class III	216.20	269.40
Other Property Class III	31,159.10	11,858.80
Penalties	74.00	37.20
Supplements	599.00	63.20
Escapes		703.28
Sub-Total	104,384.30	29,935.08
Motor Vehicles June 1-September 30	5,521.40	1,903.00
Motor Vehicles October 1-May 31	10,891.60	4,209.60
Gross Taxes Assessed	120,797.30	36,047.68
<b><u>Less:</u></b>		
Act #48 Exemptions	(4,085.70)	(1,736.00)
Other Exemptions	(10,723.60)	(2,508.70)
Net Taxes Assessed	\$ 105,988.00	\$ 31,802.98
<b><u>Taxable Valuations</u></b>		
Public Utilities	1,385,000	499,900
Airline and Railroad Property Class II	2,320	52,600
Real Property Class II	11,252,780	2,265,580
Personal Property Class II	1,827,100	582,560
Current Use Property Class III	43,240	53,880
Other Property Class III	6,231,820	2,371,760
Penalties	14,800	7,440
Supplements	119,800	12,640
Escapes		140,657
Sub-Total	20,876,860	5,987,017
Motor Vehicles June 1-September 30	1,104,280	380,600
Motor Vehicles October 1-May 31	2,178,320	841,920
Gross Valuations Assessed	24,159,460	7,209,537
<b><u>Less:</u></b>		
Act #48 Exemptions	(817,140)	(347,200)
Other Exemptions	(2,144,720)	(501,740)
Net Valuations Assessed	21,197,600	6,360,597

Oak Hill	Yellow Bluff	Total
\$ 112.00	\$ 386.30	\$ 9,922.80
		274.60
269.90	1,472.90	69,334.60
44.50	49.10	12,141.90
29.80	69.70	585.10
930.30	1,423.30	45,371.50
12.60	1.90	125.70
	24.30	686.50
		703.28
1,399.10	3,427.50	139,145.98
4.20	411.90	7,840.50
86.10	683.60	15,870.90
1,489.40	4,523.00	162,857.38
(35.10)	(454.40)	(6,311.20)
(77.60)	(865.90)	(14,175.80)
\$ 1,376.70	\$ 3,202.70	\$ 142,370.38
22,400	77,260	1,984,560
		54,920
53,980	294,580	13,866,920
8,900	9,820	2,428,380
5,960	13,940	117,020
186,060	284,660	9,074,300
2,520	380	25,140
	4,860	137,300
		140,657
279,820	685,500	27,829,197
840	82,380	1,568,100
17,220	136,720	3,174,180
297,880	904,600	32,571,477
(7,020)	(90,880)	(1,262,240)
(15,520)	(173,180)	(2,835,160)
275,340	640,540	28,474,077

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***Fees Assessed***

***Regular Assessments: October 1, 2016 through September 30, 2017***

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	<b>Assessor Fees</b>	<b>Forestry Acreage Assessments</b>
Regular Assessments	\$ 580.00	\$ 47,589.47
Supplements	5.00	537.55
Escapes	5.00	
Total Fees Assessed	<u>\$ 590.00</u>	<u>\$ 48,127.02</u>

## ***Summary of Valuations and Taxes Assessed***

### ***Regular Assessments: October 1, 2015 through September 30, 2016***

	<b>Assessed Valuations</b>	<b>State Taxes</b>	<b>County Taxes</b>
<b>Assessments</b>			
Public Utilities	10,745,440	\$ 69,845.36	\$ 209,536.08
Airline and Railroad Property Class II	2,995,600	19,471.40	58,414.20
Real Property Class II	51,119,800	332,278.70	996,836.10
Personal Property Class II	34,520,820	224,385.33	673,155.99
Current Use Class III	26,463,380	172,011.97	516,035.91
Other Property Class III	42,740,360	277,812.34	833,437.02
Penalties	60,920	395.98	1,187.94
Supplements	3,332,840	21,663.46	64,990.38
Sub-Total	171,979,160	1,117,864.54	3,353,593.62
Motor Vehicles June 1-September 30	6,209,940	40,364.61	121,093.83
Motor Vehicles October 1-May 31	10,337,580	67,194.27	201,582.81
Gross Taxes Assessed	188,526,680	1,225,423.42	3,676,270.26

#### **Less:**

Homestead Exemptions	(27,714.96)	(44,415.54)
Act #91-A Exemptions	(426.27)	(382.59)
Act #48 Exemptions	(30,384.25)	(91,152.75)
Act #91-B Exemptions	(26,298.74)	(10,806.51)
Abatements	(58,683.45)	(326,950.65)
Other Exemptions	(83,839.08)	(251,517.24)
Net Taxes Assessed	\$ 998,076.67	\$ 2,951,044.98

#### **Taxable Valuations**

Gross Valuations Assessed	188,526,680	188,526,680
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#### **Less:**

Homestead Exemptions	(4,263,840)	(2,277,720)
Act #91-A Exemptions	(65,580)	(19,620)
Act #48 Exemptions	(4,674,500)	(4,674,500)
Act #91-B Exemptions	(4,045,960)	(554,180)
Abatements	(16,766,700)	(16,766,700)
Other Exemptions	(12,898,320)	(12,898,320)
Net Valuations Assessed	145,811,780	151,335,640

County School Taxes	Municipal Taxes	Total Taxes
\$ 107,454.40	\$ 10,488.80	\$ 397,324.64
29,956.00	18.00	107,859.60
511,198.00	69,971.50	1,910,284.30
345,208.20	13,224.90	1,255,974.42
264,633.80	565.30	953,246.98
427,403.60	45,904.30	1,584,557.26
609.20	155.60	2,348.72
33,328.40	3,145.00	123,127.24
<u>1,719,791.60</u>	<u>143,473.40</u>	<u>6,334,723.16</u>
62,099.40	8,447.50	232,005.34
103,375.80	17,147.00	389,299.88
<u>1,885,266.80</u>	<u>169,067.90</u>	<u>6,956,028.38</u>
		(72,130.50)
(196.20)		(1,005.06)
(46,745.00)	(6,523.10)	(174,805.10)
		(37,105.25)
		(385,634.10)
(128,914.20)	(14,249.30)	(478,519.82)
<u>\$ 1,709,411.40</u>	<u>\$ 148,295.50</u>	<u>\$ 5,806,828.55</u>

188,526,680	33,813,580
(19,620)	
(4,674,500)	(1,304,620)
(12,891,420)	(2,849,860)
<u>170,941,140</u>	<u>29,659,100</u>

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**State Taxes Assessed****Regular Assessments: October 1, 2015 through September 30, 2016**

	<b>General</b>	<b>Soldier</b>
<b>Assessments</b>		
Public Utilities	\$ 26,863.60	\$ 10,745.44
Airline and Railroad Property Class II	7,489.00	2,995.60
Real Property Class II	127,799.50	51,119.80
Personal Property Class II	86,302.05	34,520.82
Current Use Property Class III	66,158.45	26,463.38
Other Property Class III	106,850.90	42,740.36
Penalties	152.30	60.92
Supplements	8,332.10	3,332.84
Sub-Total	429,947.90	171,979.16
Motor Vehicles June 1-September 30	15,524.85	6,209.94
Motor Vehicles October 1-May 31	25,843.95	10,337.58
Gross Taxes Assessed	471,316.70	188,526.68
<b>Less:</b>		
Homestead Exemptions	(10,659.60)	(4,263.84)
Act #91-A Exemptions	(163.95)	(65.58)
Act #48 Exemptions	(11,686.25)	(4,674.50)
Act #91-B Exemptions	(10,114.90)	(4,045.96)
Abatements	(41,916.75)	(16,766.70)
Other Exemptions	(32,245.80)	(12,898.32)
Net Taxes Assessed	\$ 364,529.45	\$ 145,811.78

<b>School</b>	<b>Total</b>
\$ 32,236.32	\$ 69,845.36
8,986.80	19,471.40
153,359.40	332,278.70
103,562.46	224,385.33
79,390.14	172,011.97
128,221.08	277,812.34
182.76	395.98
9,998.52	21,663.46
<hr/> 515,937.48	<hr/> 1,117,864.54
18,629.82	40,364.61
31,012.74	67,194.27
<hr/> 565,580.04	<hr/> 1,225,423.42
 (12,791.52)	 (27,714.96)
(196.74)	(426.27)
(14,023.50)	(30,384.25)
(12,137.88)	(26,298.74)
	(58,683.45)
(38,694.96)	(83,839.08)
<hr/> \$ 487,735.44	<hr/> \$ 998,076.67

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**County Taxes Assessed****Regular Assessments: October 1, 2015 through September 30, 2016**

	<b>General</b>	<b>General for Hospital Purposes</b>
<b>Assessments</b>		
Public Utilities	\$ 150,436.16	\$ 32,236.32
Airline and Railroad Property Class II	41,938.40	8,986.80
Real Property Class II	715,677.20	153,359.40
Personal Property Class II	483,291.48	103,562.46
Current Use Property Class III	370,487.32	79,390.14
Other Property Class III	598,365.04	128,221.08
Penalties	852.88	182.76
Supplements and Escapes	46,659.76	9,998.52
Sub-Total	<u>2,407,708.24</u>	<u>515,937.48</u>
Motor Vehicles June 1-September 30	86,939.16	18,629.82
Motor Vehicles October 1-May 31	144,726.12	31,012.74
Gross Taxes Assessed	<u>2,639,373.52</u>	<u>565,580.04</u>
<b>Less:</b>		
Homestead Exemptions	(31,888.08)	(6,833.16)
Act #91-A Exemptions	(274.68)	(58.86)
Act #48 Exemptions	(65,443.00)	(14,023.50)
Act #91-B Exemptions	(7,758.52)	(1,662.54)
Abatements	(234,733.80)	(50,300.10)
Other Exemptions	(180,576.48)	(38,694.96)
Net Taxes Assessed	<u>\$ 2,118,698.96</u>	<u>\$ 454,006.92</u>

<b>Road and Bridge</b>		<b>Total</b>	
\$	26,863.60	\$	209,536.08
	7,489.00		58,414.20
	127,799.50		996,836.10
	86,302.05		673,155.99
	66,158.45		516,035.91
	106,850.90		833,437.02
	152.30		1,187.94
	8,332.10		64,990.38
	<u>429,947.90</u>		<u>3,353,593.62</u>
	15,524.85		121,093.83
	<u>25,843.95</u>		<u>201,582.81</u>
	471,316.70		3,676,270.26
	(5,694.30)		(44,415.54)
	(49.05)		(382.59)
	(11,686.25)		(91,152.75)
	(1,385.45)		(10,806.51)
	(41,916.75)		(326,950.65)
	<u>(32,245.80)</u>		<u>(251,517.24)</u>
\$	<u>378,339.10</u>	\$	<u>2,951,044.98</u>

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**County School Taxes Assessed****Regular Assessments: October 1, 2015 through September 30, 2016**

	<b>County-Wide</b>	<b>Special County-Wide</b>	<b>Total</b>
<b><u>Assessments</u></b>			
Public Utilities	\$ 32,236.32	\$ 75,218.08	\$ 107,454.40
Airline and Railroad Property Class II	8,986.80	20,969.20	29,956.00
Real Property Class II	153,359.40	357,838.60	511,198.00
Personal Property Class II	103,562.46	241,645.74	345,208.20
Current Use Property Class III	79,390.14	185,243.66	264,633.80
Other Property Class III	128,221.08	299,182.52	427,403.60
Penalties	182.76	426.44	609.20
Supplements	9,998.52	23,329.88	33,328.40
Sub-Total	<u>515,937.48</u>	<u>1,203,854.12</u>	<u>1,719,791.60</u>
Motor Vehicles June 1-September 30	18,629.82	43,469.58	62,099.40
Motor Vehicles October 1-May 31	31,012.74	72,363.06	103,375.80
Gross Taxes Assessed	<u>565,580.04</u>	<u>1,319,686.76</u>	<u>1,885,266.80</u>
<b><u>Less:</u></b>			
Act #91-A Exemptions	(58.86)	(137.34)	(196.20)
Act #48 Exemptions	(14,023.50)	(32,721.50)	(46,745.00)
Other Exemptions	(38,674.26)	(90,239.94)	(128,914.20)
Net Taxes Assessed	<u>\$ 512,823.42</u>	<u>\$ 1,196,587.98</u>	<u>\$ 1,709,411.40</u>

## ***Municipal Taxes Assessed***

### ***Regular Assessments: October 1, 2015 through September 30, 2016***

	<b>Camden</b>	<b>Pine Hill</b>
<b><u>Assessments</u></b>		
Public Utilities	\$ 7,612.30	\$ 2,422.40
Airline and Railroad Property Class II	11.50	6.50
Real Property Class II	56,778.40	11,399.80
Personal Property Class II	10,577.70	2,575.80
Current Use Property Class III	216.70	249.60
Other Property Class III	31,508.90	11,956.00
Penalties	129.30	16.10
Supplements	2,844.40	236.30
Sub-Total	<u>109,679.20</u>	<u>28,862.50</u>
Motor Vehicles June 1-September 30	5,995.20	1,991.50
Motor Vehicles October 1-May 31	12,012.00	4,190.50
Gross Taxes Assessed	<u>127,686.40</u>	<u>35,044.50</u>
<b><u>Less:</u></b>		
Act #48 Exemptions	(4,208.40)	(1,832.70)
Other Exemptions	(10,782.80)	(2,523.00)
Net Taxes Assessed	<u>\$ 112,695.20</u>	<u>\$ 30,688.80</u>
<b><u>Taxable Valuations</u></b>		
Public Utilities	1,522,460	484,480
Airline and Railroad Property Class II	2,300	1,300
Real Property Class II	11,355,680	2,279,960
Personal Property Class II	2,115,540	515,160
Current Use Property Class III	43,340	49,920
Other Property Class III	6,301,780	2,391,200
Penalties	25,860	3,220
Supplements	568,880	47,260
Sub-Total	<u>21,935,840</u>	<u>5,772,500</u>
Motor Vehicles June 1-September 30	1,199,040	398,300
Motor Vehicles October 1-May 31	2,402,400	838,100
Gross Valuations Assessed	<u>25,537,280</u>	<u>7,008,900</u>
<b><u>Less:</u></b>		
Act #48 Exemptions	(841,680)	(366,540)
Other Exemptions	(2,156,560)	(504,600)
Net Valuations Assessed	<u>22,539,040</u>	<u>6,137,760</u>

Oak Hill	Yellow Bluff	Total
\$ 106.00	\$ 348.10	\$ 10,488.80
		18.00
315.70	1,477.60	69,971.50
48.60	22.80	13,224.90
29.60	69.40	565.30
913.40	1,526.00	45,904.30
8.20	2.00	155.60
	64.30	3,145.00
1,421.50	3,510.20	143,473.40
16.60	444.20	8,447.50
92.00	852.50	17,147.00
1,530.10	4,806.90	169,067.90
(35.10)	(446.90)	(6,523.10)
(77.60)	(865.90)	(14,249.30)
\$ 1,417.40	\$ 3,494.10	\$ 148,295.50
21,200	69,620	2,097,760
		3,600
63,140	295,520	13,994,300
9,720	4,560	2,644,980
5,920	13,880	113,060
182,680	305,200	9,180,860
1,640	400	31,120
	12,860	629,000
284,300	702,040	28,694,680
3,320	88,840	1,689,500
18,400	170,500	3,429,400
306,020	961,380	33,813,580
(7,020)	(89,380)	(1,304,620)
(15,520)	(173,180)	(2,849,860)
283,480	698,820	29,659,100

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***Fees Assessed***

***Regular Assessments: October 1, 2015 through September 30, 2016***

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	<b>Assessor Fees</b>	<b>Forestry Acreage Assessments</b>
Regular Assessments	\$ 610.00	\$ 47,531.11
Supplements	5.00	113.40
Total Fees Assessed	<u>\$ 615.00</u>	<u>\$ 47,644.51</u>

## ***Summary of Valuations and Taxes Assessed***

### ***Regular Assessments: October 1, 2014 through September 30, 2015***

	<b>Assessed Valuations</b>		<b>State Taxes</b>		<b>County Taxes</b>
<b>Assessments</b>					
Public Utilities	10,169,060	\$	66,098.89	\$	198,296.67
Airline and Railroad Property Class II	2,900,740		18,854.81		56,564.43
Real Property Class II	50,829,200		330,389.80		991,169.40
Personal Property Class II	31,392,080		204,048.52		612,145.56
Current Use Class III	25,925,800		168,517.70		505,553.10
Other Property Class III	43,035,980		279,733.87		839,201.61
Penalties	72,800		473.20		1,419.60
Supplements	898,640		5,841.16		17,523.48
Escapes	1,560		10.14		30.42
Sub-Total	<u>165,225,860</u>		<u>1,073,968.09</u>		<u>3,221,904.27</u>
Motor Vehicles June 1-September 30	5,966,000		38,779.00		116,337.00
Motor Vehicles October 1-May 31	<u>10,374,580</u>		<u>67,434.77</u>		<u>202,304.31</u>
Gross Taxes Assessed	<u><u>181,566,440</u></u>		<u><u>1,180,181.86</u></u>		<u><u>3,540,545.58</u></u>

#### **Less:**

Homestead Exemptions		(29,190.20)	(46,638.54)
Act #91-A Exemptions		(445.12)	(390.00)
Act #48 Exemptions		(30,343.95)	(91,031.85)
Act #91-B Exemptions		(25,201.02)	(10,542.09)
Abatements		(74,605.72)	(415,660.44)
Other Exemptions		<u>(82,158.05)</u>	<u>(246,474.15)</u>
Net Taxes Assessed		<u><u>\$ 938,237.80</u></u>	<u><u>\$ 2,729,808.51</u></u>

#### **Taxable Valuations**

Gross Valuations Assessed	181,566,440	181,566,440
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#### **Less:**

Homestead Exemptions	(4,490,800)	(2,391,720)
Act #91-A Exemptions	(68,480)	(20,000)
Act #48 Exemptions	(4,668,300)	(4,668,300)
Act #91-B Exemptions	(3,877,080)	(540,620)
Abatements	(21,315,920)	(21,315,920)
Other Exemptions	<u>(12,639,700)</u>	<u>(12,639,700)</u>
Net Valuations Assessed	<u><u>134,506,160</u></u>	<u><u>139,990,180</u></u>

County School Taxes	Municipal Taxes	Total Taxes
\$ 101,690.60	\$ 9,890.50	\$ 375,976.66
29,007.40	276.00	104,702.64
508,292.00	69,469.70	1,899,320.90
313,920.80	11,119.60	1,141,234.48
259,258.00	522.20	933,851.00
430,359.80	46,924.80	1,596,220.08
728.00	184.30	2,805.10
8,986.40	1,443.10	33,794.14
15.60		56.16
<u>1,652,258.60</u>	<u>139,830.20</u>	<u>6,087,961.16</u>
59,660.00	8,632.10	223,408.10
103,745.80	16,777.50	390,262.38
<u>1,815,664.40</u>	<u>165,239.80</u>	<u>6,701,631.64</u>
		(75,828.74)
(1,431.80)		(2,266.92)
(45,451.20)	(6,158.80)	(172,985.80)
		(35,743.11)
		(490,266.16)
(126,397.00)	(13,985.10)	(469,014.30)
<u>\$ 1,642,384.40</u>	<u>\$ 145,095.90</u>	<u>\$ 5,455,526.61</u>

181,566,440	33,047,960
(143,180)	
(4,545,120)	(1,231,760)
(12,639,700)	(2,797,020)
<u>164,238,440</u>	<u>29,019,180</u>

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**State Taxes Assessed****Regular Assessments: October 1, 2014 through September 30, 2015**

	<b>General</b>	<b>Soldier</b>
<b>Assessments</b>		
Public Utilities	\$ 25,422.65	\$ 10,169.06
Airline and Railroad Property Class II	7,251.85	2,900.74
Real Property Class II	127,073.00	50,829.20
Personal Property Class II	78,480.20	31,392.08
Current Use Property Class III	64,814.50	25,925.80
Other Property Class III	107,589.95	43,035.98
Penalties	182.00	72.80
Supplements	2,246.60	898.64
Escapes	3.90	1.56
Sub-Total	413,064.65	165,225.86
Motor Vehicles June 1-September 30	14,915.00	5,966.00
Motor Vehicles October 1-May 31	25,936.45	10,374.58
Gross Taxes Assessed	453,916.10	181,566.44
<b>Less:</b>		
Homestead Exemptions	(11,227.00)	(4,490.80)
Act #91-A Exemptions	(171.20)	(68.48)
Act #48 Exemptions	(11,670.75)	(4,668.30)
Act #91-B Exemptions	(9,692.70)	(3,877.08)
Abatements	(53,289.80)	(21,315.92)
Other Exemptions	(31,599.25)	(12,639.70)
Net Taxes Assessed	\$ 336,265.40	\$ 134,506.16



<b>School</b>	<b>Total</b>
\$ 30,507.18	\$ 66,098.89
8,702.22	18,854.81
152,487.60	330,389.80
94,176.24	204,048.52
77,777.40	168,517.70
129,107.94	279,733.87
218.40	473.20
2,695.92	5,841.16
4.68	10.14
495,677.58	1,073,968.09
17,898.00	38,779.00
31,123.74	67,434.77
544,699.32	1,180,181.86
(13,472.40)	(29,190.20)
(205.44)	(445.12)
(14,004.90)	(30,343.95)
(11,631.24)	(25,201.02)
	(74,605.72)
(37,919.10)	(82,158.05)
\$ 467,466.24	\$ 938,237.80

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**County Taxes Assessed****Regular Assessments: October 1, 2014 through September 30, 2015**

	<b>General</b>	<b>General for Hospital Purposes</b>
<b>Assessments</b>		
Public Utilities	\$ 142,366.84	\$ 30,507.18
Airline and Railroad Property Class II	40,610.36	8,702.22
Real Property Class II	711,608.80	152,487.60
Personal Property Class II	439,489.12	94,176.24
Current Use Property Class III	362,961.20	77,777.40
Other Property Class III	602,503.72	129,107.94
Penalties	1,019.20	218.40
Supplements and Escapes	12,580.96	2,695.92
Escapes	21.84	4.68
Sub-Total	2,313,162.04	495,677.58
Motor Vehicles June 1-September 30	83,524.00	17,898.00
Motor Vehicles October 1-May 31	145,244.12	31,123.74
Gross Taxes Assessed	2,541,930.16	544,699.32
<b>Less:</b>		
Homestead Exemptions	(33,484.08)	(7,175.16)
Act #91-A Exemptions	(280.00)	(60.00)
Act #48 Exemptions	(65,356.20)	(14,004.90)
Act #91-B Exemptions	(7,568.68)	(1,621.86)
Abatements	(298,422.88)	(63,947.76)
Other Exemptions	(176,955.80)	(37,919.10)
Net Taxes Assessed	\$ 1,959,862.52	\$ 419,970.54

<b>Road and Bridge</b>		<b>Total</b>	
\$	25,422.65	\$	198,296.67
	7,251.85		56,564.43
	127,073.00		991,169.40
	78,480.20		612,145.56
	64,814.50		505,553.10
	107,589.95		839,201.61
	182.00		1,419.60
	2,246.60		17,523.48
	3.90		30.42
	<u>413,064.65</u>		<u>3,221,904.27</u>
	14,915.00		116,337.00
	<u>25,936.45</u>		<u>202,304.31</u>
	453,916.10		3,540,545.58
	(5,979.30)		(46,638.54)
	(50.00)		(390.00)
	(11,670.75)		(91,031.85)
	(1,351.55)		(10,542.09)
	(53,289.80)		(415,660.44)
	(31,599.25)		(246,474.15)
\$	<u>349,975.45</u>	\$	<u>2,729,808.51</u>

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## County School Taxes Assessed

*Regular Assessments: October 1, 2014 through September 30, 2015*

	County-Wide	Special County-Wide	Total
<b>Assessments</b>			
Public Utilities	\$ 30,507.18	\$ 71,183.42	\$ 101,690.60
Airline and Railroad Property Class II	8,702.22	20,305.18	29,007.40
Real Property Class II	152,487.60	355,804.40	508,292.00
Personal Property Class II	94,176.24	219,744.56	313,920.80
Current Use Property Class III	77,777.40	181,480.60	259,258.00
Other Property Class III	129,107.94	301,251.86	430,359.80
Penalties	218.40	509.60	728.00
Supplements	2,695.92	6,290.48	8,986.40
Escapes	4.68	10.92	15.60
Sub-Total	495,677.58	1,156,581.02	1,652,258.60
Motor Vehicles June 1-September 30	17,898.00	41,762.00	59,660.00
Motor Vehicles October 1-May 31	31,123.74	72,622.06	103,745.80
Gross Taxes Assessed	544,699.32	1,270,965.08	1,815,664.40
<b>Less:</b>			
Act #91-A Exemptions	(429.54)	(1,002.26)	(1,431.80)
Act #48 Exemptions	(13,635.36)	(31,815.84)	(45,451.20)
Other Exemptions	(37,919.10)	(88,477.90)	(126,397.00)
Net Taxes Assessed	\$ 492,715.32	\$ 1,149,669.08	\$ 1,642,384.40

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***Municipal Taxes Assessed******Regular Assessments: October 1, 2014 through September 30, 2015***

	Camden	Pine Hill
<b><u>Assessments</u></b>		
Public Utilities	\$ 7,199.60	\$ 2,233.20
Airline and Railroad Property Class II		276.00
Real Property Class II	55,703.70	12,056.10
Personal Property Class II	8,110.60	2,942.20
Current Use Property Class III	188.00	244.80
Other Property Class III	32,706.80	11,794.80
Penalties	109.70	62.90
Supplements	1,318.60	101.70
Sub-Total	<u>105,337.00</u>	<u>29,711.70</u>
Motor Vehicles June 1-September 30	6,087.30	1,963.10
Motor Vehicles October 1-May 31	11,192.70	4,644.10
Gross Taxes Assessed	<u>122,617.00</u>	<u>36,318.90</u>
<b><u>Less:</u></b>		
Act #48 Exemptions	(3,899.50)	(1,791.40)
Other Exemptions	(10,801.30)	(2,203.40)
Net Taxes Assessed	<u>\$ 107,916.20</u>	<u>\$ 32,324.10</u>
<b><u>Taxable Valuations</u></b>		
Public Utilities	1,439,920	446,640
Airline and Railroad Property Class II		55,200
Real Property Class II	11,140,740	2,411,220
Personal Property Class II	1,622,120	588,440
Current Use Property Class III	37,600	48,960
Other Property Class III	6,541,360	2,358,960
Penalties	21,940	12,580
Supplements	263,720	20,340
Sub-Total	<u>21,067,400</u>	<u>5,942,340</u>
Motor Vehicles June 1-September 30	1,217,460	392,620
Motor Vehicles October 1-May 31	2,238,540	928,820
Gross Valuations Assessed	<u>24,523,400</u>	<u>7,263,780</u>
<b><u>Less:</u></b>		
Act #48 Exemptions	(779,900)	(358,280)
Other Exemptions	(2,160,260)	(440,680)
Net Valuations Assessed	<u>21,583,240</u>	<u>6,464,820</u>

Oak Hill	Yellow Bluff	Total
\$ 108.80	\$ 348.90	\$ 9,890.50
		276.00
264.70	1,445.20	69,469.70
60.60	6.20	11,119.60
20.70	68.70	522.20
961.90	1,461.30	46,924.80
11.40	0.30	184.30
	22.80	1,443.10
1,428.10	3,353.40	139,830.20
22.90	558.80	8,632.10
100.00	840.70	16,777.50
1,551.00	4,752.90	165,239.80
(35.10)	(432.80)	(6,158.80)
(77.60)	(902.80)	(13,985.10)
\$ 1,438.30	\$ 3,417.30	\$ 145,095.90
21,760	69,780	1,978,100
		55,200
52,940	289,040	13,893,940
12,120	1,240	2,223,920
4,140	13,740	104,440
192,380	292,260	9,384,960
2,280	60	36,860
	4,560	288,620
285,620	670,680	27,966,040
4,580	111,760	1,726,420
20,000	168,140	3,355,500
310,200	950,580	33,047,960
(7,020)	(86,560)	(1,231,760)
(15,520)	(180,560)	(2,797,020)
287,660	683,460	29,019,180

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***Fees Assessed***

***Regular Assessments: October 1, 2014 through September 30, 2015***

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	<b>Assessor Fees</b>	<b>Forestry Acreage Assessments</b>
Regular Assessments	\$ 765.00	\$ 47,489.38
Supplements	5.00	129.86
Total Fees Assessed	<u>\$ 770.00</u>	<u>\$ 47,619.24</u>



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***Rates of Taxation***  
***October 1, 2014 through September 30, 2017***

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**State Taxes**

State taxes were assessed as provided by the *Code of Alabama 1975*, Section 40-8-3, as follows:

General	2.5 Mills
Soldier	1.0 Mill
School	3.0 Mills

**County Taxes**

The County Commission levied taxes for county purposes as follows:

General	14.0 Mills
General for Hospital Purposes	3.0 Mills
Road and Bridge	2.5 Mills
County-Wide School	3.0 Mills
Special County-Wide School	7.0 Mills

**Municipal Taxes**

Municipal taxes were assessed at the previous year's rates as follows:

Camden – General	5.0 Mills
Pine Hill – General	5.0 Mills
Oak Hill – General	5.0 Mills
Yellow Bluff – General	5.0 Mills

**Timber Tax**

Timber taxes were assessed at 10 cents per acre of forestland as provided by the *Code of Alabama 1975*, Section 9-13-193.

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***Special Fund of Tax Assessor  
Summary of Receipts, Disbursements and Balance  
June 1, 2015 through May 31, 2018***

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**Receipts**

Interest Earned - Ad Valorem	\$	501.92
Interest Earned on Account		56.61
Total Receipts		<u>558.53</u>

**Disbursements**

Training		153.00
Miscellaneous		3.00
Total Disbursements		<u>156.00</u>

Excess of Receipts Over/(Under) Disbursements		402.53
Balance - June 1, 2015		<u>5,912.58</u>
Balance - May 31, 2018	\$	<u>6,315.11</u>