

Report on the  
**Office of Revenue Commissioner**

**Houston County, Alabama**

**Ad Valorem Tax Assessments:**

**October 1, 2014 through September 30, 2017**

**Ad Valorem Tax Collections:**

**July 14, 2015 through July 11, 2018**

**Manufactured Home Registrations and Other Collections:**

**June 1, 2015 through May 31, 2018**

Filed: August 2, 2019



**Department of  
Examiners of Public Accounts**

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*Rachel Laurie Riddle, Chief Examiner*





Rachel Laurie Riddle  
Chief Examiner

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Department of  
**Examiners of Public Accounts**

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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, I submit this report on the results of the examination of the Office of Revenue Commissioner, Houston County, Alabama, on ad valorem tax assessments for the period October 1, 2014 through September 30, 2017; ad valorem tax collections for the period July 14, 2015 through July 11, 2018; and manufactured home registrations and other collections for the period June 1, 2015 through May 31, 2018.

Respectfully submitted,


Sworn to and subscribed before me this  
the 29<sup>th</sup> day of April, 2019.

  
Notary Public

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NOTARY PUBLIC  
ALABAMA STATE AT LARGE  
MARTHA F. WALKER  
My Commission Expires  
June 8, 2020

  
Glenda B. Baxter  
Examiner of Public Accounts



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Department of  
**Examiners of Public Accounts**

**SUMMARY**

**Office of Revenue Commissioner  
Houston County, Alabama**

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

**Regular Collections: July 14, 2015 through July 11, 2018**

**Other Collections: June 1, 2015 through May 31, 2018**

The Office of Revenue Commissioner, Houston County, Alabama, (hereinafter referred to as the "Revenue Commissioner") was created by Act Number 1205, Acts of Alabama 1969. The Revenue Commissioner is responsible for the fair assessment of property, as required by the *Code of Alabama 1975*, Section 40-7-1, and the collection of ad valorem tax as required by the *Code of Alabama 1975*, Section 40-5-1 through 40-5-46. The Revenue Commissioner annually assesses all real estate, together with improvements thereon, and all personal property. Based on these assessments, the Revenue Commissioner is responsible for collecting all ad valorem taxes. The Revenue Commissioner is also responsible for issuing manufactured home registration decals and manufactured home titles, and for collecting casual sales and use tax.

Honorable Starla Moss served as Revenue Commissioner 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 Revenue Commissioner. 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 24 provide information on the taxes that were assessed and collected by the Revenue Commissioner during the examination period. These taxes were assessed based on the rates shown on Exhibit 25 for the State, County, Boards of Education and the various municipalities. Exhibit 26 contains information on the receipts, disbursements and balances of the Special Fund of the Revenue Commissioner and the Manufactured Home Trust Fund.

This report encompasses an examination of the Revenue Commissioner and a review of compliance by the Revenue Commissioner 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.

Tests performed during the examination did not disclose any significant instances of noncompliance with applicable laws and regulations.

The Official was invited to and attended an exit conference to discuss the results of this report. Representing the Department of Examiners of Public Accounts were: Cherie Raffle, Audit Manager; and Glenda B. Baxter, Examiner of Public Accounts.

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# *Financial Information*

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***Detail of Disbursements and Audit Settlement******Regular Assessments: October 1, 2016 through September 30, 2017******Regular Collections: July 11, 2017 through July 11, 2018******Other Collections: June 1, 2017 through May 31, 2018***

	<b>Total Collections</b>	<b>Commissions and Special Deductions</b>
<b><u>State of Alabama</u></b>		
General Ad Valorem Tax	\$ 3,239,993.34	\$ (165,256.84)
Soldier Ad Valorem Tax	1,295,997.10	(91,071.74)
School Ad Valorem Tax	3,943,005.14	(276,271.96)
Sub-Total	<u>8,478,995.58</u>	<u>(532,600.54)</u>
Forestry Commission - Forestry Acreage Assessment	10,442.49	(417.70)
Firefighter Annuity and Benefit Fund	1,078.00	
Alabama Association of Rescue Squads	1,524.00	
Manufactured Home Registrations	24,594.39	
Title Fees	3,070.00	
Casual Sales and Use Tax	22,314.64	(1,115.73)
Total State of Alabama	<u>8,542,019.10</u>	<u>(534,133.97)</u>
<b><u>Houston County</u></b>		
General Ad Valorem Tax	9,616,254.10	(487,337.47)
Road and Bridge Ad Valorem Tax	4,808,126.17	(337,681.62)
Hospital Ad Valorem Tax	1,373,750.20	(96,481.07)
Hospital Special Tax Ad Valorem Tax	2,060,608.47	(144,711.17)
Sub-Total	<u>17,858,738.94</u>	<u>(1,066,211.33)</u>
Fees and Commissions on Assessments	4,170.00	643,883.97
Fees and Commissions on Collections	33,280.00	643,883.97
Fire Protection Fees	372,030.00	
Provision for Salaries - Revenue Commissioner		114,419.50
Provision for Salary - Supernumerary		20,920.00
Provision for Budget - Revenue Commissioner		540,222.31
Provision for Reappraisal Maintenance		597,454.16
Advertising	20,088.00	
Copy and Map Sales	986.00	
Citations and Probate Fees	21,676.50	
Miscellaneous Fees	810.00	
Excess on Land Sales	161,120.29	
Interest Earned - General Fund	2,527.88	
Land Sales Remitted By the State	332.33	
Land Redemptions From the State	92.25	
Manufactured Home Registrations	49,634.51	
Manufactured Home Trust Fund	3,306.00	
Title Fees	465.00	
Commissions on Casual Sales Tax		1,115.73
Total Houston County	<u>18,529,257.70</u>	<u>1,495,688.31</u>
Sub-Total Forward	\$ 27,071,276.80	\$ 961,554.34

Net Amount to Be Remitted		Audit Settlement	
	Remittances	Amounts Due	Amounts Overpaid
\$ 3,074,736.50	\$ 3,074,736.50	\$	\$
1,204,925.36	1,204,925.36		
3,666,733.18	3,666,733.18		
7,946,395.04	7,946,395.04		
10,024.79	10,024.79		
1,078.00	1,078.00		
1,524.00	1,524.00		
24,594.39	24,594.39		
3,070.00	3,070.00		
21,198.91	21,198.91		
8,007,885.13	8,007,885.13		
9,128,916.63	9,128,916.63		
4,470,444.55	4,470,444.55		
1,277,269.13	1,277,269.13		
1,915,897.30	1,915,897.30		
16,792,527.61	16,792,527.61		
648,053.97	648,053.97		
677,163.97	677,163.97		
372,030.00	372,030.00		
114,419.50	114,419.50		
20,920.00	20,920.00		
540,222.31	540,222.31		
597,454.16	597,454.16		
20,088.00	20,088.00		
986.00	986.00		
21,676.50	21,676.50		
810.00	810.00		
161,120.29	161,120.29		
2,527.88	2,527.88		
332.33	332.33		
92.25	92.25		
49,634.51	49,634.51		
3,306.00	3,306.00		
465.00	465.00		
1,115.73	1,115.73		
20,024,946.01	20,024,946.01		
\$ 28,032,831.14	\$ 28,032,831.14	\$	\$

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***Detail of Disbursements and Audit Settlement******Regular Assessments: October 1, 2016 through September 30, 2017******Regular Collections: July 11, 2017 through July 11, 2018******Other Collections: June 1, 2017 through May 31, 2018***

	<b>Total Collections</b>	<b>Commissions and Special Deductions</b>
Sub-Total Brought Forward	\$ 27,071,276.80	\$ 961,554.34
<b><u>Houston County Schools</u></b>		
<b><u>Houston County Board of Education</u></b>		
<b><u>Ad Valorem Taxes</u></b>		
County-Wide Taxes	2,580,254.32	(180,733.52)
District 1 Taxes - Regular	2,184,994.74	(153,214.21)
District 1 Taxes - CA 778	1,248,566.64	
Total County Board of Education Ad Valorem Taxes	<u>6,013,815.70</u>	<u>(333,947.73)</u>
Manufactured Home Registrations	17,545.37	
Total Houston County Board of Education	<u>6,031,361.07</u>	<u>(333,947.73)</u>
<b><u>Dothan City Board of Education</u></b>		
<b><u>Ad Valorem Taxes</u></b>		
County-Wide Taxes	3,846,046.68	(269,395.76)
District 60 Taxes - Regular	2,813,239.80	(196,886.67)
District 60 Taxes - CA 778	1,607,562.73	
Total City Board of Education Ad Valorem Taxes	<u>8,266,849.21</u>	<u>(466,282.43)</u>
Manufactured Home Registrations	7,043.99	
Total Dothan City Board of Education	<u>8,273,893.20</u>	<u>(466,282.43)</u>
Total Houston County Schools	<u>14,305,254.27</u>	<u>(800,230.16)</u>
<b><u>Municipal</u></b>		
<b><u>Ad Valorem Taxes</u></b>		
Dothan	3,944,041.17	(148,099.13)
Ashford	82,761.05	(3,041.18)
Columbia	22,086.52	(813.40)
Gordon	6,062.93	(214.87)
Webb	51,465.57	(1,927.99)
Kinsey	51,888.09	(1,969.84)
Taylor	61,036.54	(2,321.91)
Rehobeth	47,597.18	(1,748.71)
Madrid	5,910.92	(218.50)
Cottonwood	25,204.68	(968.65)
Total Municipal Ad Valorem Taxes	<u>4,298,054.65</u>	<u>(161,324.18)</u>
Sub-Total Municipal Forward	<u>4,298,054.65</u>	<u>(161,324.18)</u>
Sub-Total Forward	\$ 45,674,585.72	\$

Net Amount to Be Remitted	Remittances	Audit Settlement	
		Amounts Due	Amounts Overpaid
\$ 28,032,831.14	\$ 28,032,831.14	\$	\$
2,399,520.80	2,399,520.80		
2,031,780.53	2,031,780.53		
1,248,566.64	1,248,566.64		
5,679,867.97	5,679,867.97		
17,545.37	17,545.37		
5,697,413.34	5,697,413.34		
3,576,650.92	3,576,650.92		
2,616,353.13	2,616,353.13		
1,607,562.73	1,607,562.73		
7,800,566.78	7,800,566.78		
7,043.99	7,043.99		
7,807,610.77	7,807,610.77		
13,505,024.11	13,505,024.11		
3,795,942.04	3,795,942.04		
79,719.87	79,719.87		
21,273.12	21,273.12		
5,848.06	5,848.06		
49,537.58	49,537.58		
49,918.25	49,918.25		
58,714.63	58,714.63		
45,848.47	45,848.47		
5,692.42	5,692.42		
24,236.03	24,236.03		
4,136,730.47	4,136,730.47		
4,136,730.47	4,136,730.47		
\$ 45,674,585.72	\$ 45,674,585.72	\$	\$

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***Detail of Disbursements and Audit Settlement******Regular Assessments: October 1, 2016 through September 30, 2017******Regular Collections: July 11, 2017 through July 11, 2018******Other Collections: June 1, 2017 through May 31, 2018***

	Total Collections	Commissions and Special Deductions
Sub-Total Forward	\$ 45,674,585.72	\$
Sub-Total Municipal Brought Forward	4,298,054.65	(161,324.18)
<b><u>Weed Liens</u></b>		
Dothan	17,267.74	
<b><u>Demolition Liens</u></b>		
Dothan	22,474.49	
<b><u>Manufactured Home Registrations</u></b>		
Dothan	7,043.99	
Ashford	517.50	
Columbia	216.50	
Gordon	140.50	
Webb	855.25	
Kinsey	642.50	
Taylor	1,369.25	
Rehobeth	511.00	
Madrid	70.50	
Cottonwood	268.25	
Cowarts	755.50	
Avon	382.50	
Total Manufactured Home Registrations	12,773.24	
Total Municipalities	4,350,570.12	(161,324.18)
<b><u>Other Distributions</u></b>		
Interest Earned - Special Fund of the Revenue Commissioner	315.99	
Interest Earned - Special Fund of the Probate Judge	315.99	
Total Other Distributions	631.98	
Totals	\$ 45,727,733.17	\$



Net Amount to Be Remitted		Audit Settlement	
	Remittances	Amounts Due	Amounts Overpaid
\$ 45,674,585.72	\$ 45,674,585.72	\$	\$
4,136,730.47	4,136,730.47		
17,267.74	17,267.74		
22,474.49	22,474.49		
7,043.99	7,043.99		
517.50	517.50		
216.50	216.50		
140.50	140.50		
855.25	855.25		
642.50	642.50		
1,369.25	1,369.25		
511.00	511.00		
70.50	70.50		
268.25	268.25		
755.50	755.50		
382.50	382.50		
12,773.24	12,773.24		
4,189,245.94	4,189,245.94		
315.99	315.99		
315.99	315.99		
631.98	631.98		
\$ 45,727,733.17	\$ 45,727,733.17	\$	\$

## ***Summary of Ad Valorem Taxes and Distributions***

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

***Regular Collections: July 11, 2017 through July 11, 2018***

	<b>State Taxes</b>	<b>County Taxes</b>
Regular Assessments	\$ 10,243,687.61	\$ 20,487,375.22
Errors in Assessments	(184,496.91)	(368,993.82)
Gross Taxes Assessed	10,059,190.70	20,118,381.40
Abatements	(68,133.03)	(253,065.54)
Regular Homestead Exemptions	(387,675.86)	(395,570.76)
Act #48 Exemptions	(332,652.19)	(665,304.38)
Act #91-A Exemptions	(67,480.79)	(42,720.08)
Act #91-B Exemptions	(305,649.89)	(72,446.66)
Other Exemptions	(432,108.82)	(864,397.30)
Errors in Exemptions	7,990.35	19,262.10
Net Taxes Assessed	8,473,480.47	17,844,138.78
Interest	8,578.41	18,114.65
Land Redemptions From the State	191.53	383.06
Insolvents - Prior Year	6,549.01	13,098.02
Litigations - All Prior Years	13,061.20	23,493.16
Insolvents - Current	(424.71)	(849.42)
Insolvents - Prior Year	(6,346.47)	(12,692.94)
Litigations - Current	(1,757.08)	(3,514.16)
Litigations - All Prior Years	(12,919.26)	(23,209.28)
Lands Bid in By the State	(58.76)	(117.52)
Refunds	(1,358.76)	(2,064.68)
Net Taxes Collected	8,478,995.58	17,856,779.67
Land Sales Remitted By the State		1,959.27
Amounts for Disbursement	8,478,995.58	17,858,738.94
<b><u>Disbursements</u></b>		
Commissions on Assessments	137,894.97	261,698.70
Commissions on Collections	137,894.97	261,698.70
Salary - Revenue Commissioner	23,061.59	48,666.28
Salary - Supernumerary	4,699.03	9,916.31
Budget - Revenue Commissioner	108,883.43	229,773.83
Reappraisal Update	120,166.55	254,457.51
Sub-Total	532,600.54	1,066,211.33
Remittances	7,946,395.04	16,792,527.61
Total	\$ 8,478,995.58	\$ 17,858,738.94

<b>County School Taxes</b>	<b>Municipal Taxes</b>	<b>Total Ad Valorem Taxes</b>
\$ 15,759,519.40	\$ 5,008,010.70	\$ 51,498,592.93
(283,841.40)	(138,955.50)	(976,287.63)
15,475,678.00	4,869,055.20	50,522,305.30
	(96,288.70)	(417,487.27)
		(783,246.62)
(511,772.60)	(186,872.30)	(1,696,601.47)
(32,861.60)		(143,062.47)
		(378,096.55)
(664,921.00)	(298,483.70)	(2,259,910.82)
2,821.80	7,018.10	37,092.35
14,268,944.60	4,294,428.60	44,880,992.45
14,469.27	5,698.07	46,860.40
296.44	146.94	1,017.97
10,075.40	2,725.90	32,448.32
22,247.38	9,112.61	67,914.35
(653.40)	(308.50)	(2,236.03)
(9,763.80)	(2,681.30)	(31,484.50)
(2,703.20)	(1,351.60)	(9,326.04)
(22,029.01)	(9,003.42)	(67,160.97)
(90.40)	(45.20)	(311.88)
(1,660.22)	(667.45)	(5,751.11)
14,279,133.06	4,298,054.65	44,912,962.96
1,531.85		3,491.12
14,280,664.91	4,298,054.65	44,916,454.08
228,466.19	15,615.26	643,675.12
228,466.19	15,615.26	643,675.12
30,941.55	11,750.08	114,419.50
6,304.66		20,920.00
146,088.00	55,477.05	540,222.31
159,963.57	62,866.53	597,454.16
800,230.16	161,324.18	2,560,366.21
13,480,434.75	4,136,730.47	42,356,087.87
\$ 14,280,664.91	\$ 4,298,054.65	\$ 44,916,454.08

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**Summary of Ad Valorem Taxes and Distributions****Regular Assessments: October 1, 2016 through September 30, 2017****Regular Collections: July 11, 2017 through July 11, 2018**

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	<b>State</b>	<b>County</b>
<b><u>Taxable Valuations</u></b>		
Regular Assessments	1,575,951,940	1,575,951,940
Errors in Assessments	(28,384,140)	(28,384,140)
Gross Valuations Assessed	<u>1,547,567,800</u>	<u>1,547,567,800</u>
Abatements	(19,466,580)	(19,466,580)
Regular Homestead Exemptions	(59,642,440)	(30,428,520)
Act #48 Exemptions	(51,177,260)	(51,177,260)
Act #91-A Exemptions	(10,381,660)	(3,286,160)
Act #91-B Exemptions	(47,023,060)	(5,572,820)
Other Exemptions	(66,478,280)	(66,492,100)
Errors in Exemptions	1,751,940	1,481,700
Net Valuations Assessed	<u><u>1,295,150,460</u></u>	<u><u>1,372,626,060</u></u>



<b>County School</b>	<b>Municipal</b>
1,575,951,940	1,001,602,140
(28,384,140)	(27,791,100)
<hr/> 1,547,567,800	<hr/> 973,811,040
	(19,257,740)
(51,177,260)	(37,374,460)
(3,286,160)	
(66,492,100)	(59,696,740)
282,180	1,403,620
<hr/> 1,426,894,460	<hr/> 858,885,720
<hr/> <hr/>	<hr/> <hr/>

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***Distribution of State Ad Valorem Taxes******Regular Assessments: October 1, 2016 through September 30, 2017******Regular Collections: July 11, 2017 through July 11, 2018***

	<b>General</b>	<b>Soldier</b>
Regular Assessments	\$ 3,939,879.85	\$ 1,575,951.94
Errors in Assessments	(70,960.35)	(28,384.14)
Gross Taxes Assessed	3,868,919.50	1,547,567.80
Abatements	(48,666.45)	(19,466.58)
Regular Homestead Exemptions	(149,106.10)	(59,642.44)
Act #48 Exemptions	(127,943.15)	(51,177.26)
Act #91-A Exemptions	(25,954.15)	(10,381.66)
Act #91-B Exemptions	(117,557.65)	(47,023.06)
Other Exemptions	(166,195.70)	(66,478.28)
Errors in Exemptions	4,379.85	1,751.94
Net Taxes Assessed	3,237,876.15	1,295,150.46
Interest	3,295.39	1,317.91
Land Redemptions From the State	73.66	29.47
Insolvents - Prior Year	2,518.85	1,007.54
Litigations - All Prior Years	4,556.35	1,822.53
Insolvents - Current	(163.35)	(65.34)
Insolvents - Prior Year	(2,440.95)	(976.38)
Litigations - Current	(675.80)	(270.32)
Litigations - All Prior Years	(4,501.76)	(1,800.69)
Lands Bid in By the State	(22.60)	(9.04)
Refunds	(522.60)	(209.04)
Net Taxes Collected/Amounts for Disbursement	3,239,993.34	1,295,997.10
<b><u>Disbursements</u></b>		
Commissions on Assessments	33,114.93	25,919.94
Commissions on Collections	33,114.93	25,919.94
Salary - Revenue Commissioner	8,840.16	3,536.02
Salary - Supernumerary	1,801.27	720.51
Budget - Revenue Commissioner	41,738.12	16,695.03
Reappraisal Update	46,647.43	18,280.30
Sub-Total	165,256.84	91,071.74
Remittances	3,074,736.50	1,204,925.36
Total	\$ 3,239,993.34	\$ 1,295,997.10

<b>School</b>	<b>Total State Taxes</b>
\$ 4,727,855.82	\$ 10,243,687.61
(85,152.42)	(184,496.91)
<u>4,642,703.40</u>	<u>10,059,190.70</u>
	(68,133.03)
(178,927.32)	(387,675.86)
(153,531.78)	(332,652.19)
(31,144.98)	(67,480.79)
(141,069.18)	(305,649.89)
(199,434.84)	(432,108.82)
1,858.56	7,990.35
<u>3,940,453.86</u>	<u>8,473,480.47</u>
3,965.11	8,578.41
88.40	191.53
3,022.62	6,549.01
6,682.32	13,061.20
(196.02)	(424.71)
(2,929.14)	(6,346.47)
(810.96)	(1,757.08)
(6,616.81)	(12,919.26)
(27.12)	(58.76)
(627.12)	(1,358.76)
<u>3,943,005.14</u>	<u>8,478,995.58</u>
78,860.10	137,894.97
78,860.10	137,894.97
10,685.41	23,061.59
2,177.25	4,699.03
50,450.28	108,883.43
55,238.82	120,166.55
<u>276,271.96</u>	<u>532,600.54</u>
3,666,733.18	7,946,395.04
<u>\$ 3,943,005.14</u>	<u>\$ 8,478,995.58</u>

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***Distribution of County Ad Valorem Taxes******Regular Assessments: October 1, 2016 through September 30, 2017******Regular Collections: July 11, 2017 through July 11, 2018***

	<b>General</b>	<b>Road and Bridge</b>
Regular Assessments	\$ 11,031,663.58	\$ 5,515,831.79
Errors in Assessments	(198,688.98)	(99,344.49)
Gross Taxes Assessed	10,832,974.60	5,416,487.30
Abatements	(136,266.06)	(68,133.03)
Regular Homestead Exemptions	(212,999.64)	(106,499.82)
Act #48 Exemptions	(358,240.82)	(179,120.41)
Act #91-A Exemptions	(23,003.12)	(11,501.56)
Act #91-B Exemptions	(39,009.74)	(19,504.87)
Other Exemptions	(465,444.70)	(232,722.35)
Errors in Exemptions	10,371.90	5,185.95
Net Taxes Assessed	9,608,382.42	4,804,191.21
Interest	9,753.95	4,876.10
Land Redemptions From the State	206.26	103.13
Insolvents - Prior Year	7,052.78	3,526.39
Litigations - All Prior Years	12,757.68	6,378.78
Insolvents - Current	(457.38)	(228.69)
Insolvents - Prior Year	(6,834.66)	(3,417.33)
Litigations - Current	(1,892.24)	(946.12)
Litigations - All Prior Years	(12,604.82)	(6,302.35)
Lands Bid in By the State	(63.28)	(31.64)
Refunds	(1,111.75)	(555.87)
Net Taxes Collected	9,615,188.96	4,807,593.61
Land Sales Remitted By the State	1,065.14	532.56
Amounts for Disbursement	9,616,254.10	4,808,126.17
<b><u>Disbursements</u></b>		
Commissions on Assessments	96,866.89	96,151.87
Commissions on Collections	96,866.89	96,151.87
Salary - Revenue Commissioner	26,205.28	13,102.75
Salary - Supernumerary	5,339.64	2,669.83
Budget - Revenue Commissioner	123,726.03	61,863.56
Reappraisal Update	138,332.74	67,741.74
Sub-Total	487,337.47	337,681.62
Remittances	9,128,916.63	4,470,444.55
Total	\$ 9,616,254.10	\$ 4,808,126.17



<b>Hospital</b>	<b>Hospital Special Tax</b>	<b>Total County Taxes</b>
\$ 1,575,951.94	\$ 2,363,927.91	\$ 20,487,375.22
(28,384.14)	(42,576.21)	(368,993.82)
1,547,567.80	2,321,351.70	20,118,381.40
(19,466.58)	(29,199.87)	(253,065.54)
(30,428.52)	(45,642.78)	(395,570.76)
(51,177.26)	(76,765.89)	(665,304.38)
(3,286.16)	(4,929.24)	(42,720.08)
(5,572.82)	(8,359.23)	(72,446.66)
(66,492.10)	(99,738.15)	(864,397.30)
1,481.70	2,222.55	19,262.10
1,372,626.06	2,058,939.09	17,844,138.78
1,393.04	2,091.56	18,114.65
29.47	44.20	383.06
1,007.54	1,511.31	13,098.02
1,822.54	2,534.16	23,493.16
(65.34)	(98.01)	(849.42)
(976.38)	(1,464.57)	(12,692.94)
(270.32)	(405.48)	(3,514.16)
(1,800.70)	(2,501.41)	(23,209.28)
(9.04)	(13.56)	(117.52)
(158.82)	(238.24)	(2,064.68)
1,373,598.05	2,060,399.05	17,856,779.67
152.15	209.42	1,959.27
1,373,750.20	2,060,608.47	17,858,738.94
27,471.96	41,207.98	261,698.70
27,471.96	41,207.98	261,698.70
3,743.69	5,614.56	48,666.28
762.81	1,144.03	9,916.31
17,675.53	26,508.71	229,773.83
19,355.12	29,027.91	254,457.51
96,481.07	144,711.17	1,066,211.33
1,277,269.13	1,915,897.30	16,792,527.61
\$ 1,373,750.20	\$ 2,060,608.47	\$ 17,858,738.94

## ***Distribution of County School Ad Valorem Taxes***

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

***Regular Collections: July 11, 2017 through July 11, 2018***

	County-Wide	District 1	
		Regular	CA 778
Regular Assessments	\$ 7,091,783.73	\$ 2,302,121.15	\$ 1,315,497.80
Errors in Assessments	(127,728.63)	(3,103.66)	(1,773.52)
Gross Taxes Assessed	6,964,055.10	2,299,017.49	1,313,724.28
Act #48 Exemptions	(230,297.67)	(67,274.97)	(38,442.84)
Act #91-A Exemptions	(14,787.72)	(3,375.96)	(1,929.12)
Other Exemptions	(299,214.45)	(45,722.60)	(26,127.20)
Errors in Exemptions	1,269.81	874.02	499.44
Net Taxes Assessed	6,421,025.07	2,183,517.98	1,247,724.56
Interest	6,512.92	1,536.48	876.20
Land Redemptions From the State	133.40		
Insolvents - Prior Year	4,533.93	1,772.26	1,012.72
Litigations - All Prior Years	10,028.15	142.38	81.36
Insolvents - Current	(294.03)	(12.74)	(7.28)
Insolvents - Prior Year	(4,393.71)	(1,694.42)	(968.24)
Litigations - Current	(1,216.44)		
Litigations - All Prior Years	(9,929.88)	(142.38)	(81.36)
Lands Bid in By the State	(40.68)		
Refunds	(747.10)	(124.82)	(71.32)
Net Taxes Collected	6,425,611.63	2,184,994.74	1,248,566.64
Land Sales Remitted By the State	689.37		
Amounts for Disbursement	6,426,301.00	2,184,994.74	1,248,566.64

### **Disbursements**

Commissions on Assessments	128,512.23	43,699.89	
Commissions on Collections	128,512.23	43,699.89	
Salary - Revenue Commissioner	17,404.58	5,931.62	
Salary - Supernumerary	3,546.36	1,208.63	
Budget - Revenue Commissioner	82,174.30	28,005.66	
Reappraisal Update	89,979.58	30,668.52	
Sub-Total	450,129.28	153,214.21	
Remittances	5,976,171.72	2,031,780.53	1,248,566.64
Total	\$ 6,426,301.00	\$ 2,184,994.74	\$ 1,248,566.64

### **Taxable Valuations**

Gross Valuations Assessed	1,575,951,940	657,748,900	657,748,900
Errors in Assessments	(28,384,140)	(886,760)	(886,760)
Gross Valuations Assessed	1,547,567,800	656,862,140	656,862,140
Act #48 Exemptions	(51,177,260)	(19,221,420)	(19,221,420)
Act #91-A Exemptions	(3,286,160)	(964,560)	(964,560)
Other Exemptions	(66,492,100)	(13,063,600)	(13,063,600)
Errors in Exemptions	282,180	249,720	249,720
Net Valuations Assessed	1,426,894,460	623,862,280	623,862,280

District 60		Total
Regular	CA 778	County School Taxes
\$ 3,213,710.64	\$ 1,836,406.08	\$ 15,759,519.40
(96,240.83)	(54,994.76)	(283,841.40)
3,117,469.81	1,781,411.32	15,475,678.00
(111,845.44)	(63,911.68)	(511,772.60)
(8,125.60)	(4,643.20)	(32,861.60)
(186,999.75)	(106,857.00)	(664,921.00)
113.61	64.92	2,821.80
2,810,612.63	1,606,064.36	14,268,944.60
3,529.56	2,014.11	14,469.27
103.76	59.28	296.44
1,754.13	1,002.36	10,075.40
7,651.41	4,344.08	22,247.38
(215.95)	(123.40)	(653.40)
(1,722.91)	(984.52)	(9,763.80)
(946.12)	(540.64)	(2,703.20)
(7,574.98)	(4,300.41)	(22,029.01)
(31.64)	(18.08)	(90.40)
(456.26)	(260.72)	(1,660.22)
2,812,703.63	1,607,256.42	14,279,133.06
536.17	306.31	1,531.85
2,813,239.80	1,607,562.73	14,280,664.91

56,254.07		228,466.19
56,254.07		228,466.19
7,605.35		30,941.55
1,549.67		6,304.66
35,908.04		146,088.00
39,315.47		159,963.57
196,886.67		800,230.16
2,616,353.13	1,607,562.73	13,480,434.75
\$ 2,813,239.80	\$ 1,607,562.73	\$ 14,280,664.91

918,203,040	918,203,040
(27,497,380)	(27,497,380)
890,705,660	890,705,660
(31,955,840)	(31,955,840)
(2,321,600)	(2,321,600)
(53,428,500)	(53,428,500)
32,460	32,460
803,032,180	803,032,180

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***Distribution of County-Wide School Ad Valorem Taxes***  
***Regular Assessments: October 1, 2016 through September 30, 2017***  
***Regular Collections: July 11, 2017 through July 11, 2018***

	<b>Houston County Board of Education</b>	<b>Dothan City Board of Education</b>	<b>Total County-Wide School Tax</b>
Allocation Determined By State Superintendent of Education	40.15147%	59.84853%	100.00%
County-Wide Taxes for Disbursement	<u>\$ 2,580,254.32</u>	<u>\$ 3,846,046.68</u>	<u>\$ 6,426,301.00</u>
<b><u>Disbursements</u></b>			
Commissions on Assessments	51,599.55	76,912.68	128,512.23
Commissions on Collections	51,599.55	76,912.68	128,512.23
Salary - Revenue Commissioner	6,988.19	10,416.39	17,404.58
Salary - Supernumerary	1,423.92	2,122.44	3,546.36
Budget - Revenue Commissioner	32,994.19	49,180.11	82,174.30
Reappraisal Update	36,128.12	53,851.46	89,979.58
Sub-Total	<u>180,733.52</u>	<u>269,395.76</u>	<u>450,129.28</u>
Remittances	2,399,520.80	3,576,650.92	5,976,171.72
Total	<u>\$ 2,580,254.32</u>	<u>\$ 3,846,046.68</u>	<u>\$ 6,426,301.00</u>

## ***Distribution of Municipal Ad Valorem Taxes***

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

***Regular Collections: July 11, 2017 through July 11, 2018***

	<b>Dothan</b>	<b>Ashford</b>	<b>Columbia</b>	<b>Gordon</b>
Regular Assessments	\$ 4,591,015.20	\$ 101,713.30	\$ 26,333.10	\$ 7,344.70
Errors in Assessments	(137,486.90)	(1,245.40)	(3.90)	
Gross Taxes Assessed	4,453,528.30	100,467.90	26,329.20	7,344.70
Abatements	(91,378.90)	(1,062.80)		
Act #48 Exemptions	(159,779.20)	(5,361.80)	(1,155.80)	(796.60)
Other Exemptions	(267,146.90)	(12,611.70)	(3,143.20)	(517.60)
Errors in Exemptions	5,824.40	1,188.70		
Net Taxes Assessed	3,941,047.70	82,620.30	22,030.20	6,030.50
Interest	5,049.84	140.75	56.32	32.43
Land Redemptions From the State	146.94			
Insolvents - Prior Year	2,505.90	58.80	27.50	4.40
Litigations - All Prior Years	8,909.21			
Insolvents - Current	(308.50)			
Insolvents - Prior Year	(2,461.30)	(58.80)	(27.50)	(4.40)
Litigations - Current	(1,351.60)			
Litigations - All Prior Years	(8,800.02)			
Lands Bid in By the State	(45.20)			
Refunds	(651.80)			
Net Taxes Collected/ Amounts for Disbursement	3,944,041.17	82,761.05	22,086.52	6,062.93

### **Disbursements**

Commissions on Assessments	14,325.80	303.91	81.03	22.65
Commissions on Collections	14,325.80	303.91	81.03	22.65
Salary - Revenue Commissioner	10,788.84	219.80	58.81	15.33
Budget - Revenue Commissioner	50,938.64	1,037.77	277.67	72.39
Reappraisal Update	57,720.05	1,175.79	314.86	81.85
Sub-Total	148,099.13	3,041.18	813.40	214.87
Remittances	3,795,942.04	79,719.87	21,273.12	5,848.06
Total	\$ 3,944,041.17	\$ 82,761.05	\$ 22,086.52	\$ 6,062.93

### **Taxable Valuations**

Regular Assessments	918,203,040	20,342,660	5,266,620	1,468,940
Errors in Assessments	(27,497,380)	(249,080)	(780)	
Gross Valuations Assessed	890,705,660	20,093,580	5,265,840	1,468,940
Abatements	(18,275,780)	(212,560)		
Act #48 Exemptions	(31,955,840)	(1,072,360)	(231,160)	(159,320)
Other Exemptions	(53,429,380)	(2,522,340)	(628,640)	(103,520)
Errors in Exemptions	1,164,880	237,740		
Net Valuations Assessed	788,209,540	16,524,060	4,406,040	1,206,100

Webb	Kinsey	Taylor	Rehobeth	Madrid	Cottonwood	Total Municipal Taxes
\$ 61,359.40	\$ 57,514.40	\$ 69,908.10	\$ 53,673.70	\$ 7,356.20	\$ 31,792.60	\$5,008,010.70
(105.40)	(4.90)	(83.70)			(25.30)	(138,955.50)
61,254.00	57,509.50	69,824.40	53,673.70	7,356.20	31,767.30	4,869,055.20
(3,001.50)		(403.10)			(442.40)	(96,288.70)
(3,488.30)	(4,761.30)	(3,826.90)	(4,131.70)	(529.10)	(3,041.60)	(186,872.30)
(3,348.90)	(976.80)	(4,663.40)	(1,987.70)	(935.40)	(3,152.10)	(298,483.70)
					5.00	7,018.10
51,415.30	51,771.40	60,931.00	47,554.30	5,891.70	25,136.20	4,294,428.60
65.92	116.69	105.54	42.88	19.22	68.48	5,698.07
						146.94
		1.20		33.60	94.50	2,725.90
5.00					198.40	9,112.61
						(308.50)
		(1.20)		(33.60)	(94.50)	(2,681.30)
(5.00)						(1,351.60)
					(198.40)	(9,003.42)
(15.65)						(45.20)
						(667.45)
51,465.57	51,888.09	61,036.54	47,597.18	5,910.92	25,204.68	4,298,054.65
187.20	187.52	220.22	174.83	21.66	90.44	15,615.26
187.20	187.52	220.22	174.83	21.66	90.44	15,615.26
140.28	143.83	169.91	126.32	15.79	71.17	11,750.08
662.31	679.06	802.23	596.41	74.55	336.02	55,477.05
751.00	771.91	909.33	676.32	84.84	380.58	62,866.53
1,927.99	1,969.84	2,321.91	1,748.71	218.50	968.65	161,324.18
49,537.58	49,918.25	58,714.63	45,848.47	5,692.42	24,236.03	4,136,730.47
\$ 51,465.57	\$ 51,888.09	\$ 61,036.54	\$ 47,597.18	\$ 5,910.92	\$ 25,204.68	\$4,298,054.65
12,271,880	11,502,880	13,981,620	10,734,740	1,471,240	6,358,520	1,001,602,140
(21,080)	(980)	(16,740)			(5,060)	(27,791,100)
12,250,800	11,501,900	13,964,880	10,734,740	1,471,240	6,353,460	973,811,040
(600,300)		(80,620)			(88,480)	(19,257,740)
(697,660)	(952,260)	(765,380)	(826,340)	(105,820)	(608,320)	(37,374,460)
(669,780)	(195,360)	(932,680)	(397,540)	(187,080)	(630,420)	(59,696,740)
					1,000	1,403,620
10,283,060	10,354,280	12,186,200	9,510,860	1,178,340	5,027,240	858,885,720

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***Distribution of Fees and Other Collections******Regular Collections: July 11, 2017 through July 11, 2018******Other Collections: June 1, 2017 through May 31, 2018***

	<b>Forestry Acreage Assessment</b>	<b>Commissions and Fees on Assessments</b>
Fees on Assessments	\$	\$ 4,275.00
Fees on Collections		
Acreage Assessments	10,457.78	208.85
Deductions from Ad Valorem Taxes		
Interest Collected	15.44	
Manufactured Home Registrations		
Title Fees		
Casual Sales and Use Tax		
Advertising - Regular Collections		
Copy and Map Sales		
Citations and Probate Fees		
Miscellaneous Fees		
Firefighter Annuity and Benefit Fees		
Alabama Association of Rescue Squads		
Excess on Land Sales		
Interest Earned		
Commissions	(417.70)	643,675.12
Land Sales Remitted By the State		5.00
Land Redemptions From the State		
Insolvents - Prior Year		370.00
Litigations - All Prior Years		30.00
Insolvents - Current Year		(130.00)
Insolvents - Prior Year		(330.00)
Litigations - Current		(5.00)
Litigations - All Prior Years		(20.00)
Errors in Assessments	(23.08)	(25.00)
Uncollected Fees		
Lands Bid In By the State		
Refunds	(7.65)	
Amount for Distribution	<u>10,024.79</u>	<u>648,053.97</u>
<b><u>Disbursements</u></b>		
Remittances	10,024.79	648,053.97
Total	<u>\$ 10,024.79</u>	<u>\$ 648,053.97</u>



Commissions and Fees on Collections	Fire Protection Fees	Weed Liens	Demolition Liens	Official's Salary
\$ 33,040.00 208.85	\$ 313,140.00	\$ 20,638.24	\$ 38,854.36	\$ 114,419.50
	59,850.00			
643,675.12 225.00 15.00		2,310.98	8,000.00 2,500.00	
	120.00	374.71		
	(120.00)	(374.71)	(6,825.33)	
	(840.00)	(1,298.25)	(9,877.33)	
		(3,708.89)	(10,177.21)	
	(120.00)	(674.34)		
<u>677,163.97</u>	<u>372,030.00</u>	<u>17,267.74</u>	<u>22,474.49</u>	<u>114,419.50</u>
677,163.97	372,030.00	17,267.74	22,474.49	114,419.50
<u>\$ 677,163.97</u>	<u>\$ 372,030.00</u>	<u>\$ 17,267.74</u>	<u>\$ 22,474.49</u>	<u>\$ 114,419.50</u>

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***Distribution of Fees and Other Collections******Regular Collections: July 11, 2017 through July 11, 2018******Other Collections: June 1, 2017 through May 31, 2018***

	Supernumerary Salary	Reappraisal Budget
Fees on Assessments	\$	\$
Fees on Collections		
Acreage Assessments		
Deductions from Ad Valorem Taxes	20,920.00	597,454.16
Interest Collected		
Manufactured Home Registrations		
Title Fees		
Casual Sales and Use Tax		
Advertising - Regular Collections		
Copy and Map Sales		
Citations and Probate Fees		
Miscellaneous Fees		
Firefighter Annuity and Benefit Fees		
Alabama Association of Rescue Squads		
Excess on Land Sales		
Interest Earned		
Commissions		
Land Sales Remitted By the State		
Land Redemptions From the State		
Insolvents - Prior Year		
Litigations - All Prior Years		
Insolvents - Current Year		
Insolvents - Prior Year		
Litigations - Current		
Litigations - All Prior Years		
Errors in Assessments		
Uncollected Fees		
Lands Bid In By the State		
Refunds		
Amount for Distribution	<u>20,920.00</u>	<u>597,454.16</u>
<b><u>Disbursements</u></b>		
Remittances	20,920.00	597,454.16
Total	<u>\$ 20,920.00</u>	<u>\$ 597,454.16</u>

Budget Revenue Commissioner	Other Collections	Total
\$	\$	\$
		4,275.00
		405,672.60
		10,875.48
540,222.31		1,273,015.97
		15.44
	114,897.50	174,747.50
	3,535.00	3,535.00
	22,314.64	22,314.64
	20,088.00	20,088.00
	986.00	986.00
	21,676.50	21,676.50
	810.00	810.00
	1,078.00	1,078.00
	1,524.00	1,524.00
	161,120.29	161,120.29
	3,159.86	3,159.86
		1,286,932.54
	332.33	10,873.31
	92.25	2,607.25
		370.00
		524.71
		(130.00)
		(330.00)
		(5.00)
		(514.71)
		(9,011.66)
		(13,586.22)
		(10,851.55)
		(127.65)
540,222.31	351,614.37	3,371,645.30
540,222.31	351,614.37	3,371,645.30
\$ 540,222.31	\$ 351,614.37	\$ 3,371,645.30

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***Detail of Disbursements and Audit Settlement******Regular Assessments: October 1, 2015 through September 30, 2016******Regular Collections: July 13, 2016 through July 10, 2017******Other Collections: June 1, 2016 through May 31, 2017***

	<b>Total Collections</b>	<b>Commissions and Special Deductions</b>
<b><u>State of Alabama</u></b>		
General Ad Valorem Tax	\$ 3,168,283.84	\$ (164,562.95)
Soldier Ad Valorem Tax	1,267,313.22	(90,210.58)
School Ad Valorem Tax	3,829,613.70	(272,682.17)
Sub-Total	8,265,210.76	(527,455.70)
Forestry Commission - Forestry Acreage Assessment	10,379.35	(415.18)
Firefighter Annuity and Benefit Fund	896.00	
Alabama Association of Rescue Squads	1,131.00	
Manufactured Home Registrations	25,097.88	
Title Fees	2,820.00	
Casual Sales and Use Tax	22,923.20	(1,144.07)
Total State of Alabama	8,328,458.19	(529,014.95)
<b><u>Houston County</u></b>		
General Ad Valorem Tax	9,392,529.90	(484,961.68)
Road and Bridge Ad Valorem Tax	4,696,264.64	(334,223.59)
Hospital Ad Valorem Tax	1,341,789.67	(95,492.26)
Hospital Special Tax Ad Valorem Tax	2,012,374.65	(143,220.21)
Sub-Total	17,442,958.86	(1,057,897.74)
Fees and Commissions on Assessments	4,070.00	627,905.84
Fees and Commissions on Collections	34,672.51	627,905.84
Fire Protection Fees	370,950.00	
Provision for Salaries - Revenue Commissioner		99,580.16
Provision for Salary - Supernumerary		20,920.00
Provision for Budget - Revenue Commissioner		548,405.26
Provision for Reappraisal Maintenance		613,716.37
Advertising	18,455.00	
Copy and Map Sales	596.00	
Citations and Probate Fees	28,672.72	
Miscellaneous Fees	420.00	
Excess on Land Sales	224,270.94	
Interest Earned - General Fund	2,888.48	
Land Sales Remitted By the State	143.00	
Land Redemptions From the State	286.50	
Manufactured Home Registrations	50,565.75	
Manufactured Home Trust Fund	3,365.00	
Title Fees	435.00	
Commissions on Casual Sales Tax		1,144.07
Total Houston County	18,182,749.76	1,481,679.80
Sub-Total Forward	\$ 26,511,207.95	\$ 952,664.85

Net Amount to Be Remitted		Audit Settlement	
	Remittances	Amounts Due	Amounts Overpaid
\$ 3,003,720.89	\$ 3,003,720.89	\$	\$
1,177,102.64	1,177,102.64		
3,556,931.53	3,556,931.53		
7,737,755.06	7,737,755.06		
9,964.17	9,964.17		
896.00	896.00		
1,131.00	1,131.00		
25,097.88	25,097.88		
2,820.00	2,820.00		
21,779.13	21,779.13		
7,799,443.24	7,799,443.24		
8,907,568.22	8,907,568.22		
4,362,041.05	4,362,041.05		
1,246,297.41	1,246,297.41		
1,869,154.44	1,869,154.44		
16,385,061.12	16,385,061.12		
631,975.84	631,975.84		
662,578.35	662,578.35		
370,950.00	370,950.00		
99,580.16	99,580.16		
20,920.00	20,920.00		
548,405.26	548,405.26		
613,716.37	613,716.37		
18,455.00	18,455.00		
596.00	596.00		
28,672.72	28,672.72		
420.00	420.00		
224,270.94	224,270.94		
2,888.48	2,888.48		
143.00	143.00		
286.50	286.50		
50,565.75	50,565.75		
3,365.00	3,365.00		
435.00	435.00		
1,144.07	1,144.07		
19,664,429.56	19,664,429.56		
\$ 27,463,872.80	\$ 27,463,872.80	\$	\$

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***Detail of Disbursements and Audit Settlement******Regular Assessments: October 1, 2015 through September 30, 2016******Regular Collections: July 13, 2016 through July 10, 2017******Other Collections: June 1, 2016 through May 31, 2017***

	Total Collections	Commissions and Special Deductions
Sub-Total Brought Forward	\$ 26,511,207.95	\$ 952,664.85
<b><u>Houston County Schools</u></b>		
<b><u>Houston County Board of Education</u></b>		
<b><u>Ad Valorem Taxes</u></b>		
County-Wide Taxes	2,483,383.22	(176,816.26)
District 1 Taxes - Regular	2,125,943.39	(151,125.56)
District 1 Taxes - CA 778	1,214,823.15	
Total County Board of Education Ad Valorem Taxes	5,824,149.76	(327,941.82)
Manufactured Home Registrations	18,137.62	
Total Houston County Board of Education	5,842,287.38	(327,941.82)
<b><u>Dothan City Board of Education</u></b>		
<b><u>Ad Valorem Taxes</u></b>		
County-Wide Taxes	3,754,722.99	(267,335.35)
District 60 Taxes - Regular	2,725,917.63	(194,325.01)
District 60 Taxes - CA 778	1,557,664.17	
Total City Board of Education Ad Valorem Taxes	8,038,304.79	(461,660.36)
Manufactured Home Registrations	6,960.25	
Total Dothan City Board of Education	8,045,265.04	(461,660.36)
Total Houston County Schools	13,887,552.42	(789,602.18)
<b><u>Municipal</u></b>		
<b><u>Ad Valorem Taxes</u></b>		
Dothan	3,866,692.45	(149,980.50)
Ashford	78,756.41	(3,029.90)
Columbia	21,078.74	(813.77)
Gordon	5,502.07	(214.38)
Webb	50,268.13	(1,900.53)
Kinsey	51,562.64	(1,861.11)
Taylor	60,884.05	(2,338.73)
Rehobeth	45,256.03	(1,716.10)
Madrid	5,669.81	(223.56)
Cottonwood	25,492.53	(984.09)
Total Municipal Ad Valorem Taxes	4,211,162.86	(163,062.67)
Sub-Total Municipal Forward	4,211,162.86	(163,062.67)
Sub-Total Forward	\$ 44,609,923.23	\$

Net Amount to Be Remitted	Remittances	Audit Settlement	
		Amounts Due	Amounts Overpaid
\$ 27,463,872.80	\$ 27,463,872.80	\$	\$
2,306,566.96	2,306,566.96		
1,974,817.83	1,974,817.83		
1,214,823.15	1,214,823.15		
5,496,207.94	5,496,207.94		
18,137.62	18,137.62		
5,514,345.56	5,514,345.56		
3,487,387.64	3,487,387.64		
2,531,592.62	2,531,592.62		
1,557,664.17	1,557,664.17		
7,576,644.43	7,576,644.43		
6,960.25	6,960.25		
7,583,604.68	7,583,604.68		
13,097,950.24	13,097,950.24		
3,716,711.95	3,716,711.95		
75,726.51	75,726.51		
20,264.97	20,264.97		
5,287.69	5,287.69		
48,367.60	48,367.60		
49,701.53	49,701.53		
58,545.32	58,545.32		
43,539.93	43,539.93		
5,446.25	5,446.25		
24,508.44	24,508.44		
4,048,100.19	4,048,100.19		
4,048,100.19	4,048,100.19		
\$ 44,609,923.23	\$ 44,609,923.23	\$	\$

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***Detail of Disbursements and Audit Settlement******Regular Assessments: October 1, 2015 through September 30, 2016******Regular Collections: July 13, 2016 through July 10, 2017******Other Collections: June 1, 2016 through May 31, 2017***

	<b>Total Collections</b>	<b>Commissions and Special Deductions</b>
Sub-Total Brought Forward	\$ 44,609,923.23	\$
Sub-Total Municipal Brought Forward	4,211,162.86	(163,062.67)
<b><u>Weed Liens</u></b>		
Dothan	17,868.41	
<b><u>Demolition Liens</u></b>		
Dothan	20,022.80	
<b><u>Manufactured Home Registrations</u></b>		
Dothan	6,960.25	
Ashford	425.00	
Columbia	216.50	
Gordon	129.50	
Webb	962.50	
Kinsey	717.50	
Taylor	1,392.25	
Rehobeth	513.00	
Madrid	70.50	
Cottonwood	317.00	
Cowarts	865.00	
Avon	401.00	
Total Manufactured Home Registrations	<u>12,970.00</u>	
Total Municipalities	<u>4,262,024.07</u>	<u>(163,062.67)</u>
<b><u>Other Distributions</u></b>		
Interest Earned - Special Fund of the Revenue Commissioner	361.06	
Interest Earned - Special Fund of the Probate Judge	361.06	
Total Other Distributions	<u>722.12</u>	
Totals	<u>\$ 44,661,506.56</u>	<u>\$</u>



Net Amount to Be Remitted		Remittances	Audit Settlement	
			Amounts Due	Amounts Overpaid
\$ 44,609,923.23	\$ 44,609,923.23	\$	\$	
4,048,100.19	4,048,100.19			
17,868.41	17,868.41			
20,022.80	20,022.80			
6,960.25	6,960.25			
425.00	425.00			
216.50	216.50			
129.50	129.50			
962.50	962.50			
717.50	717.50			
1,392.25	1,392.25			
513.00	513.00			
70.50	70.50			
317.00	317.00			
865.00	865.00			
401.00	401.00			
12,970.00	12,970.00			
4,098,961.40	4,098,961.40			
361.06	361.06			
361.06	361.06			
722.12	722.12			
\$ 44,661,506.56	\$ 44,661,506.56	\$	\$	

**Summary of Ad Valorem Taxes and Distributions**

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

**Regular Collections: July 13, 2016 through July 10, 2017**

	State Taxes	County Taxes
Regular Assessments	\$ 9,857,110.12	\$ 19,713,978.74
Errors in Assessments	(83,190.12)	(166,272.75)
Gross Taxes Assessed	9,773,920.00	19,547,705.99
Abatements	(32,939.76)	(122,347.68)
Regular Homestead Exemptions	(383,441.89)	(391,652.12)
Act #48 Exemptions	(337,890.93)	(675,781.86)
Act #91-A Exemptions	(74,726.99)	(46,455.24)
Act #91-B Exemptions	(278,544.37)	(66,441.44)
Other Exemptions	(409,178.90)	(818,533.30)
Errors in Exemptions	2,094.43	1,475.40
Net Taxes Assessed	8,259,291.59	17,427,969.75
Interest	8,663.84	18,128.56
Land Redemptions From the State	247.00	494.00
Insolvents - Prior Year	6,323.07	12,646.14
Litigations - All Prior Years	11,500.90	21,298.23
Insolvents - Current	(862.29)	(1,724.58)
Insolvents - Prior Year	(5,686.72)	(11,373.44)
Litigations - Current	(3,282.41)	(5,423.86)
Litigations - All Prior Years	(9,842.36)	(18,196.44)
Lands Bid in By the State	(233.09)	(466.18)
Refunds	(908.77)	(1,388.92)
Net Taxes Collected	8,265,210.76	17,441,963.26
Land Sales Remitted By the State		995.60
Amounts for Disbursement	8,265,210.76	17,442,958.86
<b>Disbursements</b>		
Commissions on Assessments	134,336.37	255,634.33
Commissions on Collections	134,336.37	255,634.33
Salary - Revenue Commissioner	20,074.77	42,332.62
Salary - Supernumerary	4,700.24	9,911.67
Budget - Revenue Commissioner	110,555.21	233,133.12
Reappraisal Update	123,452.74	261,251.67
Sub-Total	527,455.70	1,057,897.74
Remittances	7,737,755.06	16,385,061.12
Total	\$ 8,265,210.76	\$ 17,442,958.86

<b>County School Taxes</b>	<b>Municipal Taxes</b>	<b>Total Ad Valorem Taxes</b>
\$ 15,164,784.80	\$ 4,776,709.10	\$ 49,512,582.76
(127,984.80)	(47,616.00)	(425,063.67)
15,036,800.00	4,729,093.10	49,087,519.09
	(45,957.40)	(201,244.84)
		(775,094.01)
(519,832.20)	(190,019.40)	(1,723,524.39)
(35,734.80)		(156,917.03)
		(344,985.81)
(629,641.00)	(286,186.60)	(2,143,539.80)
234.60	51.00	3,855.43
13,851,826.60	4,206,980.70	43,746,068.64
14,688.96	5,810.64	47,292.00
381.34	189.70	1,312.04
9,727.80	2,556.80	31,253.81
18,912.11	8,226.23	59,937.47
(1,326.60)	(552.10)	(4,465.57)
(8,748.80)	(2,173.80)	(27,982.75)
(6,073.80)	(2,086.10)	(16,866.17)
(16,271.38)	(7,075.41)	(51,385.59)
(358.60)	(179.30)	(1,237.17)
(1,069.02)	(534.50)	(3,901.21)
13,861,688.61	4,211,162.86	43,780,025.49
765.94		1,761.54
13,862,454.55	4,211,162.86	43,781,787.03
221,787.09	15,940.46	627,698.25
221,787.09	15,940.46	627,698.25
26,942.01	10,230.76	99,580.16
6,308.09		20,920.00
148,374.33	56,342.60	548,405.26
164,403.57	64,608.39	613,716.37
789,602.18	163,062.67	2,538,018.29
13,072,852.37	4,048,100.19	41,243,768.74
\$ 13,862,454.55	\$ 4,211,162.86	\$ 43,781,787.03

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**Summary of Ad Valorem Taxes and Distributions****Regular Assessments: October 1, 2015 through September 30, 2016****Regular Collections: July 13, 2016 through July 10, 2017**

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	<b>State</b>	<b>County</b>
<b><u>Taxable Valuations</u></b>		
Regular Assessments	1,516,478,480	1,516,478,480
Errors in Assessments	(12,798,480)	(12,798,480)
Gross Valuations Assessed	<u>1,503,680,000</u>	<u>1,503,680,000</u>
Abatements	(9,411,360)	(9,411,360)
Regular Homestead Exemptions	(58,991,060)	(30,123,560)
Act #48 Exemptions	(51,983,220)	(51,983,220)
Act #91-A Exemptions	(11,496,460)	(3,573,480)
Act #91-B Exemptions	(42,852,980)	(5,110,880)
Other Exemptions	(62,950,600)	(62,964,100)
Errors in Exemptions	322,220	112,800
Net Valuations Assessed	<u><u>1,266,316,540</u></u>	<u><u>1,340,626,200</u></u>

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<b>County School</b>	<b>Municipal</b>
1,516,478,480	955,341,820
(12,798,480)	(9,523,200)
<u>1,503,680,000</u>	<u>945,818,620</u>
	(9,191,480)
(51,983,220)	(38,003,880)
(3,573,480)	
(62,964,100)	(57,237,320)
23,460	10,200
<u>1,385,182,660</u>	<u>841,396,140</u>

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***Distribution of State Ad Valorem Taxes******Regular Assessments: October 1, 2015 through September 30, 2016******Regular Collections: July 13, 2016 through July 10, 2017***

	<b>General</b>	<b>Soldier</b>
Regular Assessments	\$ 3,791,196.20	\$ 1,516,478.48
Errors in Assessments	(31,996.20)	(12,798.48)
Gross Taxes Assessed	3,759,200.00	1,503,680.00
Abatements	(23,528.40)	(9,411.36)
Regular Homestead Exemptions	(147,477.65)	(58,991.06)
Act #48 Exemptions	(129,958.05)	(51,983.22)
Act #91-A Exemptions	(28,741.15)	(11,496.46)
Act #91-B Exemptions	(107,132.45)	(42,852.98)
Other Exemptions	(157,376.50)	(62,950.60)
Errors in Exemptions	805.55	322.22
Net Taxes Assessed	3,165,791.35	1,266,316.54
Interest	3,328.72	1,331.15
Land Redemptions From the State	95.00	38.00
Insolvents - Prior Year	2,431.95	972.78
Litigations - All Prior Years	4,175.65	1,670.27
Insolvents - Current	(331.65)	(132.66)
Insolvents - Prior Year	(2,187.20)	(874.88)
Litigations - Current	(1,043.05)	(417.22)
Litigations - All Prior Years	(3,537.75)	(1,415.09)
Lands Bid in By the State	(89.65)	(35.86)
Refunds	(349.53)	(139.81)
Net Taxes Collected/Amounts for Disbursement	3,168,283.84	1,267,313.22
<b><u>Disbursements</u></b>		
Commissions on Assessments	32,397.84	25,346.26
Commissions on Collections	32,397.84	25,346.26
Salary - Revenue Commissioner	7,692.77	3,077.13
Salary - Supernumerary	1,801.17	720.46
Budget - Revenue Commissioner	42,365.40	16,946.27
Reappraisal Update	47,907.93	18,774.20
Sub-Total	164,562.95	90,210.58
Remittances	3,003,720.89	1,177,102.64
Total	\$ 3,168,283.84	\$ 1,267,313.22

<b>School</b>	<b>Total State Taxes</b>
\$ 4,549,435.44	\$ 9,857,110.12
(38,395.44)	(83,190.12)
<u>4,511,040.00</u>	<u>9,773,920.00</u>
(176,973.18)	(32,939.76)
(155,949.66)	(383,441.89)
(34,489.38)	(337,890.93)
(128,558.94)	(74,726.99)
(188,851.80)	(278,544.37)
966.66	(409,178.90)
<u>3,827,183.70</u>	<u>2,094.43</u>
4,003.97	3,827,183.70
114.00	8,259,291.59
2,918.34	8,663.84
5,654.98	247.00
(397.98)	6,323.07
(2,624.64)	11,500.90
(1,822.14)	(862.29)
(4,889.52)	(5,686.72)
(107.58)	(3,282.41)
(419.43)	(9,842.36)
<u>3,829,613.70</u>	<u>(233.09)</u>
	<u>(908.77)</u>
	<u>3,829,613.70</u>
	<u>8,265,210.76</u>
76,592.27	134,336.37
76,592.27	134,336.37
9,304.87	20,074.77
2,178.61	4,700.24
51,243.54	110,555.21
56,770.61	123,452.74
<u>272,682.17</u>	<u>527,455.70</u>
3,556,931.53	7,737,755.06
<u>\$ 3,829,613.70</u>	<u>\$ 8,265,210.76</u>

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***Distribution of County Ad Valorem Taxes******Regular Assessments: October 1, 2015 through September 30, 2016******Regular Collections: July 13, 2016 through July 10, 2017***

	<b>General</b>	<b>Road and Bridge</b>
Regular Assessments	\$ 10,615,349.36	\$ 5,307,674.68
Errors in Assessments	(89,589.36)	(44,794.68)
Gross Taxes Assessed	10,525,760.00	5,262,880.00
Abatements	(65,879.52)	(32,939.76)
Regular Homestead Exemptions	(210,864.92)	(105,432.46)
Act #48 Exemptions	(363,882.54)	(181,941.27)
Act #91-A Exemptions	(25,014.36)	(12,507.18)
Act #91-B Exemptions	(35,776.16)	(17,888.08)
Other Exemptions	(440,748.70)	(220,374.35)
Errors in Exemptions	789.60	394.80
Net Taxes Assessed	9,384,383.40	4,692,191.70
Interest	9,770.64	4,885.01
Land Redemptions From the State	266.00	133.01
Insolvents - Prior Year	6,809.46	3,404.73
Litigations - All Prior Years	11,642.13	5,821.00
Insolvents - Current	(928.62)	(464.31)
Insolvents - Prior Year	(6,124.16)	(3,062.08)
Litigations - Current	(2,920.54)	(1,460.27)
Litigations - All Prior Years	(9,905.60)	(4,952.74)
Lands Bid in By the State	(251.02)	(125.51)
Refunds	(747.88)	(373.93)
Net Taxes Collected	9,391,993.81	4,695,996.61
Land Sales Remitted By the State	536.09	268.03
Amounts for Disbursement	9,392,529.90	4,696,264.64
<b><u>Disbursements</u></b>		
Commissions on Assessments	94,634.94	93,919.93
Commissions on Collections	94,634.94	93,919.93
Salary - Revenue Commissioner	22,794.79	11,397.35
Salary - Supernumerary	5,337.11	2,668.56
Budget - Revenue Commissioner	125,534.91	62,767.18
Reappraisal Update	142,024.99	69,550.64
Sub-Total	484,961.68	334,223.59
Remittances	8,907,568.22	4,362,041.05
Total	\$ 9,392,529.90	\$ 4,696,264.64



<b>Hospital</b>	<b>Hospital Special Tax</b>	<b>Total County Taxes</b>
\$ 1,516,478.48	\$ 2,274,476.22	\$ 19,713,978.74
(12,798.48)	(19,090.23)	(166,272.75)
1,503,680.00	2,255,385.99	19,547,705.99
(9,411.36)	(14,117.04)	(122,347.68)
(30,123.56)	(45,231.18)	(391,652.12)
(51,983.22)	(77,974.83)	(675,781.86)
(3,573.48)	(5,360.22)	(46,455.24)
(5,110.88)	(7,666.32)	(66,441.44)
(62,964.10)	(94,446.15)	(818,533.30)
112.80	178.20	1,475.40
1,340,626.20	2,010,768.45	17,427,969.75
1,395.49	2,077.42	18,128.56
38.00	56.99	494.00
972.78	1,459.17	12,646.14
1,663.16	2,171.94	21,298.23
(132.66)	(198.99)	(1,724.58)
(874.88)	(1,312.32)	(11,373.44)
(417.22)	(625.83)	(5,423.86)
(1,415.10)	(1,923.00)	(18,196.44)
(35.86)	(53.79)	(466.18)
(106.84)	(160.27)	(1,388.92)
1,341,713.07	2,012,259.77	17,441,963.26
76.60	114.88	995.60
1,341,789.67	2,012,374.65	17,442,958.86
26,834.26	40,245.20	255,634.33
26,834.26	40,245.20	255,634.33
3,256.37	4,884.11	42,332.62
762.45	1,143.55	9,911.67
17,933.40	26,897.63	233,133.12
19,871.52	29,804.52	261,251.67
95,492.26	143,220.21	1,057,897.74
1,246,297.41	1,869,154.44	16,385,061.12
\$ 1,341,789.67	\$ 2,012,374.65	\$ 17,442,958.86

## ***Distribution of County School Ad Valorem Taxes***

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

***Regular Collections: July 13, 2016 through July 10, 2017***

	County-Wide	District 1	
		Regular	CA 778
Regular Assessments	\$ 6,824,153.16	\$ 2,251,385.43	\$ 1,286,505.96
Errors in Assessments	(57,593.16)	(14,740.11)	(8,422.92)
Gross Taxes Assessed	6,766,560.00	2,236,645.32	1,278,083.04
Act #48 Exemptions	(233,924.49)	(68,413.66)	(39,093.52)
Act #91-A Exemptions	(16,080.66)	(3,559.64)	(2,034.08)
Other Exemptions	(283,338.45)	(40,464.06)	(23,122.32)
Errors in Exemptions	105.57	61.32	35.04
Net Taxes Assessed	6,233,321.97	2,124,269.28	1,213,868.16
Interest	6,611.66	1,425.61	813.00
Land Redemptions From the State	171.61		
Insolvents - Prior Year	4,377.51	1,776.32	1,015.04
Litigations - All Prior Years	8,527.29	368.62	210.64
Insolvents - Current	(596.97)	(87.01)	(49.72)
Insolvents - Prior Year	(3,936.96)	(1,685.25)	(963.00)
Litigations - Current	(2,733.21)	(69.44)	(39.68)
Litigations - All Prior Years	(7,338.95)	(72.94)	(41.68)
Lands Bid in By the State	(161.37)		
Refunds	(481.05)	(59.92)	(34.24)
Net Taxes Collected	6,237,761.53	2,125,865.27	1,214,778.52
Land Sales Remitted By the State	344.68	78.12	44.63
Amounts for Disbursement	6,238,106.21	2,125,943.39	1,214,823.15

### **Disbursements**

Commissions on Assessments	124,755.23	42,517.31	
Commissions on Collections	124,755.23	42,517.31	
Salary - Revenue Commissioner	15,154.91	5,145.90	
Salary - Supernumerary	3,548.30	1,204.85	
Budget - Revenue Commissioner	83,460.70	28,339.39	
Reappraisal Update	92,477.24	31,400.80	
Sub-Total	444,151.61	151,125.56	
Remittances	5,793,954.60	1,974,817.83	1,214,823.15
Total	\$ 6,238,106.21	\$ 2,125,943.39	\$ 1,214,823.15

### **Taxable Valuations**

Gross Valuations Assessed	1,516,478,480	643,252,980	643,252,980
Errors in Assessments	(12,798,480)	(4,211,460)	(4,211,460)
Gross Valuations Assessed	1,503,680,000	639,041,520	639,041,520
Act #48 Exemptions	(51,983,220)	(19,546,760)	(19,546,760)
Act #91-A Exemptions	(3,573,480)	(1,017,040)	(1,017,040)
Other Exemptions	(62,964,100)	(11,561,160)	(11,561,160)
Errors in Exemptions	23,460	17,520	17,520
Net Valuations Assessed	1,385,182,660	606,934,080	606,934,080

District 60		Total
Regular	CA 778	County School Taxes
\$ 3,056,289.25	\$ 1,746,451.00	\$ 15,164,784.80
(30,054.57)	(17,174.04)	(127,984.80)
3,026,234.68	1,729,276.96	15,036,800.00
(113,527.61)	(64,872.92)	(519,832.20)
(8,947.54)	(5,112.88)	(35,734.80)
(179,910.29)	(102,805.88)	(629,641.00)
20.79	11.88	234.60
2,723,870.03	1,556,497.16	13,851,826.60
3,717.43	2,121.26	14,688.96
133.48	76.25	381.34
1,628.41	930.52	9,727.80
6,257.84	3,547.72	18,912.11
(377.30)	(215.60)	(1,326.60)
(1,376.83)	(786.76)	(8,748.80)
(2,056.39)	(1,175.08)	(6,073.80)
(5,629.25)	(3,188.56)	(16,271.38)
(125.51)	(71.72)	(358.60)
(314.24)	(179.57)	(1,069.02)
2,725,727.67	1,557,555.62	13,861,688.61
189.96	108.55	765.94
2,725,917.63	1,557,664.17	13,862,454.55

54,514.55		221,787.09
54,514.55		221,787.09
6,641.20		26,942.01
1,554.94		6,308.09
36,574.24		148,374.33
40,525.53		164,403.57
194,325.01		789,602.18
2,531,592.62	1,557,664.17	13,072,852.37
\$ 2,725,917.63	\$ 1,557,664.17	\$ 13,862,454.55

873,225,500	873,225,500
(8,587,020)	(8,587,020)
864,638,480	864,638,480
(32,436,460)	(32,436,460)
(2,556,440)	(2,556,440)
(51,402,940)	(51,402,940)
5,940	5,940
778,248,580	778,248,580

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***Distribution of County-Wide School Ad Valorem Taxes***  
***Regular Assessments: October 1, 2015 through September 30, 2016***  
***Regular Collections: July 13, 2016 through July 10, 2017***

	<b>Houston County Board of Education</b>	<b>Dothan City Board of Education</b>	<b>Total County-Wide School Tax</b>
Allocation Determined By State Superintendent of Education	39.80989%	60.19011%	100.00%
County-Wide Taxes for Disbursement	<u>\$ 2,483,383.22</u>	<u>\$ 3,754,722.99</u>	<u>\$ 6,238,106.21</u>
<b><u>Disbursements</u></b>			
Commissions on Assessments	49,664.92	75,090.31	124,755.23
Commissions on Collections	49,664.92	75,090.31	124,755.23
Salary - Revenue Commissioner	6,033.15	9,121.76	15,154.91
Salary - Supernumerary	1,412.57	2,135.73	3,548.30
Budget - Revenue Commissioner	33,225.61	50,235.09	83,460.70
Reappraisal Update	36,815.09	55,662.15	92,477.24
Sub-Total	<u>176,816.26</u>	<u>267,335.35</u>	<u>444,151.61</u>
Remittances	2,306,566.96	3,487,387.64	5,793,954.60
Total	<u>\$ 2,483,383.22</u>	<u>\$ 3,754,722.99</u>	<u>\$ 6,238,106.21</u>

## ***Distribution of Municipal Ad Valorem Taxes***

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

***Regular Collections: July 13, 2016 through July 10, 2017***

	<b>Dothan</b>	<b>Ashford</b>	<b>Columbia</b>	<b>Gordon</b>
Regular Assessments	\$ 4,366,127.50	\$ 98,511.50	\$ 25,606.90	\$ 6,829.60
Errors in Assessments	(42,935.10)	(2,684.90)		(2.50)
Gross Taxes Assessed	4,323,192.40	95,826.60	25,606.90	6,827.10
Abatements	(40,654.80)	(988.80)		
Act #48 Exemptions	(162,182.30)	(5,490.00)	(1,383.60)	(815.20)
Other Exemptions	(257,026.70)	(10,652.60)	(3,192.60)	(533.50)
Errors in Exemptions	29.70			
Net Taxes Assessed	3,863,358.30	78,695.20	21,030.70	5,478.40
Interest	5,174.53	146.81	55.54	28.07
Land Redemptions From the State	189.70			
Insolvents - Prior Year	2,326.30	58.80	20.00	
Litigations - All Prior Years	7,735.83			
Insolvents - Current	(539.00)		(7.50)	(4.40)
Insolvents - Prior Year	(1,966.90)	(58.80)	(20.00)	
Litigations - Current	(1,986.90)			
Litigations - All Prior Years	(6,971.21)			
Lands Bid in By the State	(179.30)			
Refunds	(448.90)	(85.60)		
Net Taxes Collected/ Amounts for Disbursement	3,866,692.45	78,756.41	21,078.74	5,502.07

### **Disbursements**

Commissions on Assessments	14,625.42	299.13	79.90	20.80
Commissions on Collections	14,625.42	299.13	79.90	20.80
Salary - Revenue Commissioner	9,416.10	189.30	50.99	13.44
Budget - Revenue Commissioner	51,856.10	1,042.52	280.78	74.03
Reappraisal Update	59,457.46	1,199.82	322.20	85.31
Sub-Total	149,980.50	3,029.90	813.77	214.38
Remittances	3,716,711.95	75,726.51	20,264.97	5,287.69
Total	\$ 3,866,692.45	\$ 78,756.41	\$ 21,078.74	\$ 5,502.07

### **Taxable Valuations**

Regular Assessments	873,225,500	19,702,300	5,121,380	1,365,920
Errors in Assessments	(8,587,020)	(536,980)		(500)
Gross Valuations Assessed	864,638,480	19,165,320	5,121,380	1,365,420
Abatements	(8,130,960)	(197,760)		
Act #48 Exemptions	(32,436,460)	(1,098,000)	(276,720)	(163,040)
Other Exemptions	(51,405,340)	(2,130,520)	(638,520)	(106,700)
Errors in Exemptions	5,940			
Net Valuations Assessed	772,671,660	15,739,040	4,206,140	1,095,680

Webb	Kinsey	Taylor	Rehobeth	Madrid	Cottonwood	Total Municipal Taxes
\$ 60,902.50	\$ 58,602.30	\$ 69,998.80	\$ 51,546.40	\$ 7,113.10	\$ 31,470.50	\$4,776,709.10
(211.90)	(1,399.90)		(381.70)			(47,616.00)
60,690.60	57,202.40	69,998.80	51,164.70	7,113.10	31,470.50	4,729,093.10
(3,419.80)		(461.30)			(432.70)	(45,957.40)
(3,930.80)	(4,754.40)	(4,003.60)	(3,947.30)	(536.80)	(2,975.40)	(190,019.40)
(3,165.40)	(978.30)	(4,755.40)	(2,000.20)	(919.90)	(2,962.00)	(286,186.60)
	21.30					51.00
50,174.60	51,491.00	60,778.50	45,217.20	5,656.40	25,100.40	4,206,980.70
69.93	71.64	106.75	38.83	13.41	105.13	5,810.64
						189.70
23.60				33.60	94.50	2,556.80
5.00					485.40	8,226.23
		(1.20)				(552.10)
				(33.60)	(94.50)	(2,173.80)
					(99.20)	(2,086.10)
(5.00)					(99.20)	(7,075.41)
						(179.30)
						(534.50)
50,268.13	51,562.64	60,884.05	45,256.03	5,669.81	25,492.53	4,211,162.86
192.24	200.90	231.29	172.86	21.28	96.64	15,940.46
192.24	200.90	231.29	172.86	21.28	96.64	15,940.46
118.20	113.82	146.28	106.85	14.14	61.64	10,230.76
650.96	626.83	805.61	588.44	77.87	339.46	56,342.60
746.89	718.66	924.26	675.09	88.99	389.71	64,608.39
1,900.53	1,861.11	2,338.73	1,716.10	223.56	984.09	163,062.67
48,367.60	49,701.53	58,545.32	43,539.93	5,446.25	24,508.44	4,048,100.19
\$ 50,268.13	\$ 51,562.64	\$ 60,884.05	\$ 45,256.03	\$ 5,669.81	\$ 25,492.53	\$4,211,162.86
12,180,500	11,720,460	13,999,760	10,309,280	1,422,620	6,294,100	955,341,820
(42,380)	(279,980)		(76,340)			(9,523,200)
12,138,120	11,440,480	13,999,760	10,232,940	1,422,620	6,294,100	945,818,620
(683,960)		(92,260)			(86,540)	(9,191,480)
(786,160)	(950,880)	(800,720)	(789,460)	(107,360)	(595,080)	(38,003,880)
(633,080)	(195,660)	(951,080)	(400,040)	(183,980)	(592,400)	(57,237,320)
	4,260					10,200
10,034,920	10,298,200	12,155,700	9,043,440	1,131,280	5,020,080	841,396,140

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***Distribution of Fees and Other Collections******Regular Collections: July 13, 2016 through July 10, 2017******Other Collections: June 1, 2016 through May 31, 2017***

	<b>Forestry Acreage Assessment</b>	<b>Commissions and Fees on Assessments</b>
Fees on Assessments	\$	\$ 4,230.00
Fees on Collections		
Acreage Assessments	10,388.17	207.59
Deductions from Ad Valorem Taxes		
Interest Collected	15.80	
Manufactured Home Registrations		
Title Fees		
Casual Sales and Use Tax		
Advertising - Regular Collections		
Copy and Map Sales		
Citations and Probate Fees		
Miscellaneous Fees		
Firefighter Annuity and Benefit Fees		
Alabama Association of Rescue Squads		
Excess on Land Sales		
Interest Earned		
Commissions	(415.18)	627,698.25
Land Sales Remitted By the State		
Land Redemptions From the State		
Insolvents - Prior Year		305.00
Litigations - All Prior Years		20.00
Insolvents - Current Year		(100.00)
Insolvents - Prior Year		(270.00)
Litigations - Current		(10.00)
Litigations - All Prior Years		(20.00)
Errors in Assessments	(24.62)	(85.00)
Uncollected Fees		
Lands Bid In By the State		
Amount for Distribution	<u>9,964.17</u>	<u>631,975.84</u>
<b><u>Disbursements</u></b>		
Remittances	9,964.17	631,975.84
Total	<u>\$ 9,964.17</u>	<u>\$ 631,975.84</u>



Commissions and Fees on Collections	Fire Protection Fees	Weed Liens	Demolition Liens	Official's Salary
\$ 34,537.51 207.59	\$ 311,940.00	\$ 21,932.56	\$ 56,783.40	\$ 99,580.16
	60,750.00			
627,698.25 105.00 30.00	30.00	534.37	4,550.00	
	210.00	374.71		
	(60.00)	(374.71)		
	(60.00)	(1,151.18)		
	(1,680.00)	(2,927.78)	(7,600.00)	
	(180.00)	(519.56)	(33,710.60)	
<u>662,578.35</u>	<u>370,950.00</u>	<u>17,868.41</u>	<u>20,022.80</u>	<u>99,580.16</u>
662,578.35	370,950.00	17,868.41	20,022.80	99,580.16
<u>\$ 662,578.35</u>	<u>\$ 370,950.00</u>	<u>\$ 17,868.41</u>	<u>\$ 20,022.80</u>	<u>\$ 99,580.16</u>

***Distribution of Fees and Other Collections***

***Regular Collections: July 13, 2016 through July 10, 2017***

***Other Collections: June 1, 2016 through May 31, 2017***

	Supernumerary Salary	Reappraisal Budget
Fees on Assessments	\$	\$
Fees on Collections		
Acreage Assessments		
Deductions from Ad Valorem Taxes	20,920.00	613,716.37
Interest Collected		
Manufactured Home Registrations		
Title Fees		
Casual Sales and Use Tax		
Advertising - Regular Collections		
Copy and Map Sales		
Citations and Probate Fees		
Miscellaneous Fees		
Firefighter Annuity and Benefit Fees		
Alabama Association of Rescue Squads		
Excess on Land Sales		
Interest Earned		
Commissions		
Land Sales Remitted By the State		
Land Redemptions From the State		
Insolvents - Prior Year		
Litigations - All Prior Years		
Insolvents - Current Year		
Insolvents - Prior Year		
Litigations - Current		
Litigations - All Prior Years		
Errors in Assessments		
Uncollected Fees		
Lands Bid In By the State		
Amount for Distribution	20,920.00	613,716.37
<b><u>Disbursements</u></b>		
Remittances	20,920.00	613,716.37
Total	\$ 20,920.00	\$ 613,716.37

Budget Revenue Commissioner	Other Collections	Total
\$	\$	\$
		4,230.00
		425,193.47
		10,803.35
548,405.26		1,282,621.79
		15.80
	117,096.50	177,846.50
	3,255.00	3,255.00
	22,923.20	22,923.20
	18,455.00	18,455.00
	596.00	596.00
	28,672.72	28,672.72
	420.00	420.00
	896.00	896.00
	1,131.00	1,131.00
	224,270.94	224,270.94
	3,610.60	3,610.60
		1,254,981.32
	143.00	278.00
	286.50	5,400.87
		305.00
		604.71
		(100.00)
		(270.00)
		(70.00)
		(454.71)
		(2,940.80)
		(10,707.78)
		(34,230.16)
548,405.26	421,756.46	3,417,737.82
548,405.26	421,756.46	3,417,737.82
\$ 548,405.26	\$ 421,756.46	\$ 3,417,737.82

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***Detail of Disbursements and Audit Settlement******Regular Assessments: October 1, 2014 through September 30, 2015******Regular Collections: July 14, 2015 through July 12, 2016******Other Collections: June 1, 2015 through May 31, 2016***

	<b>Total Collections</b>	<b>Commissions and Special Deductions</b>
<b><u>State of Alabama</u></b>		
General Ad Valorem Tax	\$ 3,100,893.72	\$ (163,974.01)
Soldier Ad Valorem Tax	1,240,357.16	(89,413.34)
School Ad Valorem Tax	3,750,711.97	(270,460.75)
Sub-Total	8,091,962.85	(523,848.10)
Forestry Commission - Forestry Acreage Assessment	10,365.46	(414.62)
Firefighter Annuity and Benefit Fund	796.23	
Manufactured Home Registrations	26,375.38	
Title Fees	3,665.00	
Casual Sales and Use Tax	16,574.49	(828.72)
Total State of Alabama	8,149,739.41	(525,091.44)
<b><u>Houston County</u></b>		
General Ad Valorem Tax	9,189,332.64	(482,650.30)
Road and Bridge Ad Valorem Tax	4,594,664.50	(330,947.34)
Hospital Ad Valorem Tax	1,312,761.73	(94,556.66)
Hospital Special Tax Ad Valorem Tax	1,968,932.99	(141,805.31)
Sub-Total	17,065,691.86	(1,049,959.61)
Fees and Commissions on Assessments	3,750.00	614,684.37
Fees and Commissions on Collections	35,775.64	614,684.37
Fire Protection Fees	369,900.00	
Provision for Salaries - Revenue Commissioner		97,428.65
Provision for Salary - Supernumerary		20,919.00
Provision for Budget - Revenue Commissioner		522,834.59
Provision for Reappraisal Maintenance		649,492.65
Advertising	17,889.50	
Copy and Map Sales	1,284.00	
Citations and Probate Fees	30,160.00	
Miscellaneous Fees	540.00	
Excess on Land Sales	206,510.28	
Interest Earned - General Fund	3,584.94	
Land Sales Remitted By the State	200.00	
Manufactured Home Registrations	52,643.50	
Manufactured Home Trust Fund	3,489.00	
Title Fees	570.00	
Commissions on Casual Sales Tax		828.72
Total Houston County	17,791,988.72	1,470,912.74
Sub-Total Forward	\$ 25,941,728.14	\$ 945,821.30

Net Amount to Be Remitted		Remittances	Audit Settlement	
			Amounts Due	Amounts Overpaid
\$ 2,936,919.71	\$ 2,936,919.71	\$	\$	
1,150,943.82	1,150,943.82			
3,480,251.22	3,480,251.22			
7,568,114.75	7,568,114.75			
9,950.84	9,950.84			
796.23	796.23			
26,375.38	26,375.38			
3,665.00	3,665.00			
15,745.77	15,745.77			
7,624,647.97	7,624,647.97			
8,706,682.34	8,706,682.34			
4,263,717.16	4,263,717.16			
1,218,205.07	1,218,205.07			
1,827,127.68	1,827,127.68			
16,015,732.25	16,015,732.25			
618,434.37	618,434.37			
650,460.01	650,460.01			
369,900.00	369,900.00			
97,428.65	97,428.65			
20,919.00	20,919.00			
522,834.59	522,834.59			
649,492.65	649,492.65			
17,889.50	17,889.50			
1,284.00	1,284.00			
30,160.00	30,160.00			
540.00	540.00			
206,510.28	206,510.28			
3,584.94	3,584.94			
200.00	200.00			
52,643.50	52,643.50			
3,489.00	3,489.00			
570.00	570.00			
828.72	828.72			
19,262,901.47	19,262,901.46			
\$ 26,887,549.44	\$ 26,887,549.43	\$	\$	

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***Detail of Disbursements and Audit Settlement******Regular Assessments: October 1, 2014 through September 30, 2015******Regular Collections: July 14, 2015 through July 12, 2016******Other Collections: June 1, 2015 through May 31, 2016***

	Total Collections	Commissions and Special Deductions
Sub-Total Brought Forward	\$ 25,941,728.14	\$ 945,821.30
<b><u>Houston County Schools</u></b>		
<b><u>Houston County Board of Education</u></b>		
<b><u>Ad Valorem Taxes</u></b>		
County-Wide Taxes	2,412,732.23	(173,854.31)
District 1 Taxes - Regular	2,074,280.31	(149,274.38)
District 1 Taxes - CA 778	1,185,301.30	
Total County Board of Education Ad Valorem Taxes	5,672,313.84	(323,128.69)
Manufactured Home Registrations	19,126.12	
Total Houston County Board of Education	5,691,439.96	(323,128.69)
<b><u>Dothan City Board of Education</u></b>		
<b><u>Ad Valorem Taxes</u></b>		
County-Wide Taxes	3,696,670.96	(266,371.10)
District 60 Taxes - Regular	2,677,478.13	(193,123.06)
District 60 Taxes - CA 778	1,529,985.47	
Total City Board of Education Ad Valorem Taxes	7,904,134.56	(459,494.16)
Manufactured Home Registrations	7,244.25	
Total Dothan City Board of Education	7,911,378.81	(459,494.16)
Total Houston County Schools	13,602,818.77	(782,622.85)
<b><u>Municipal</u></b>		
<b><u>Ad Valorem Taxes</u></b>		
Dothan	3,795,545.28	(150,589.37)
Ashford	76,291.06	(2,734.85)
Columbia	20,559.00	(810.12)
Gordon	5,428.65	(205.12)
Webb	47,650.76	(1,852.77)
Kinsey	45,890.68	(1,816.41)
Taylor	58,967.28	(2,315.16)
Rehobeth	43,056.87	(1,683.72)
Madrid	5,685.87	(227.62)
Cottonwood	24,848.87	(963.31)
Total Municipal Ad Valorem Taxes	4,123,924.32	(163,198.45)
Sub-Total Municipal Forward	4,123,924.32	(163,198.45)
Sub-Total Forward	\$ 43,668,471.23	\$

Net Amount to Be Remitted	Remittances	Audit Settlement	
		Amounts Due	Amounts Overpaid
\$ 26,887,549.44	\$ 26,887,549.43	\$	\$
2,238,877.92	2,238,877.92		
1,925,005.93	1,925,005.93		
1,185,301.30	1,185,301.30		
5,349,185.15	5,349,185.15		
19,126.12	19,126.12		
5,368,311.27	5,368,311.27		
3,430,299.86	3,430,299.86		
2,484,355.07	2,484,355.07		
1,529,985.47	1,529,985.47		
7,444,640.40	7,444,640.40		
7,244.25	7,244.25		
7,451,884.65	7,451,884.65		
12,820,195.92	12,820,195.92		
3,644,955.91	3,644,955.91		
73,556.21	73,556.21		
19,748.88	19,748.88		
5,223.53	5,223.53		
45,797.99	45,797.99		
44,074.27	44,074.27		
56,652.12	56,652.12		
41,373.15	41,373.15		
5,458.25	5,458.25		
23,885.56	23,885.56		
3,960,725.87	3,960,725.87		
3,960,725.87	3,960,725.87		
\$ 43,668,471.23	\$ 43,668,471.22	\$	\$

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***Detail of Disbursements and Audit Settlement******Regular Assessments: October 1, 2014 through September 30, 2015******Regular Collections: July 14, 2015 through July 12, 2016******Other Collections: June 1, 2015 through May 31, 2016***

	Total Collections	Commissions and Special Deductions
Sub-Total Brought Forward	\$ 43,668,471.23	\$
Sub-Total Municipal Brought Forward	4,123,924.32	(163,198.45)
<b><u>Weed Liens</u></b>		
Dothan	12,817.81	
<b><u>Demolition Liens</u></b>		
Dothan	12,550.00	
<b><u>Manufactured Home Registrations</u></b>		
Dothan	7,244.25	
Ashford	545.00	
Columbia	219.50	
Gordon	128.00	
Webb	790.25	
Kinsey	931.00	
Taylor	1,452.50	
Rehobeth	572.50	
Madrid	80.75	
Cottonwood	383.00	
Cowarts	947.00	
Avon	404.50	
Total Manufactured Home Registrations	13,698.25	
Total Municipalities	4,162,990.38	(163,198.45)
<b><u>Other Distributions</u></b>		
Interest Earned - Special Fund of the Revenue Commissioner	448.12	
Interest Earned - Special Fund of the Probate Judge	448.12	
Total Other Distributions	896.24	
Totals	\$ 43,708,433.52	\$



Net Amount to Be Remitted		Remittances	Audit Settlement	
			Amounts Due	Amounts Overpaid
\$ 43,668,471.23	\$ 43,668,471.22	\$	\$	
3,960,725.87	3,960,725.87			
12,817.81	12,817.81			
12,550.00	12,550.00			
7,244.25	7,244.25			
545.00	545.00			
219.50	219.50			
128.00	128.00			
790.25	790.25			
931.00	931.00			
1,452.50	1,452.50			
572.50	572.50			
80.75	80.75			
383.00	383.00			
947.00	947.00			
404.50	404.50			
13,698.25	13,698.25			
3,999,791.93	3,999,791.93			
448.12	448.12			
448.12	448.12			
896.24	896.24			
\$ 43,708,433.52	\$ 43,708,433.52	\$	\$	

## ***Summary of Ad Valorem Taxes and Distributions***

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

***Regular Collections: July 14, 2015 through July 12, 2016***

	<b>State Taxes</b>	<b>County Taxes</b>
Regular Assessments	\$ 9,678,514.43	\$ 19,356,991.87
Errors in Assessments	(102,487.58)	(204,975.16)
Gross Taxes Assessed	9,576,026.85	19,152,016.71
Abatements	(35,288.89)	(131,073.02)
Regular Homestead Exemptions	(383,141.59)	(391,879.54)
Act #48 Exemptions	(333,513.57)	(667,027.14)
Act #91-A Exemptions	(80,022.02)	(50,240.84)
Act #91-B Exemptions	(259,937.73)	(63,336.26)
Other Exemptions	(391,106.43)	(782,357.16)
Errors in Exemptions	2,173.47	1,594.06
Net Taxes Assessed	8,095,190.09	17,067,696.81
Interest	9,500.56	20,017.01
Insolvents - Prior Year	4,945.85	9,891.70
Litigations - All Prior Years	9,637.53	18,792.42
Insolvents - Current	(1,460.29)	(2,920.58)
Insolvents - Prior Year	(4,862.78)	(9,725.56)
Litigations - Current	(3,998.08)	(6,707.48)
Litigations - All Prior Years	(7,502.82)	(14,590.75)
Lands Bid in By the State	(314.21)	(625.81)
Refunds	(9,173.00)	(17,863.84)
Net Taxes Collected	8,091,962.85	17,063,963.92
Land Sales Remitted By the State		1,727.94
Amounts for Disbursement	8,091,962.85	17,065,691.86
<b><u>Disbursements</u></b>		
Commissions on Assessments	131,545.32	250,110.30
Commissions on Collections	131,545.32	250,110.30
Salary - Revenue Commissioner	19,667.92	41,392.76
Salary - Supernumerary	4,705.94	9,903.99
Budget - Revenue Commissioner	105,544.61	222,127.32
Reappraisal Update	130,838.99	276,314.94
Sub-Total	523,848.10	1,049,959.61
Remittances	7,568,114.75	16,015,732.25
Total	\$ 8,091,962.85	\$ 17,065,691.86

<b>County School Taxes</b>	<b>Municipal Taxes</b>	<b>Total Ad Valorem Taxes</b>
\$ 14,890,022.20	\$ 4,705,952.90	\$ 48,631,481.40
(157,673.20)	(69,867.20)	(535,003.14)
14,732,349.00	4,636,085.70	48,096,478.26
	(49,283.50)	(215,645.41)
		(775,021.13)
(513,097.80)	(188,527.00)	(1,702,165.51)
(38,646.80)		(168,909.66)
		(323,273.99)
(601,813.20)	(272,338.30)	(2,047,615.09)
531.20	96.10	4,394.83
13,579,322.40	4,126,033.00	42,868,242.30
16,101.44	6,661.61	52,280.62
7,609.00	1,631.30	24,077.85
14,919.75	7,414.99	50,764.69
(2,246.60)	(980.60)	(7,608.07)
(7,481.20)	(1,576.20)	(23,645.74)
(7,307.40)	(2,543.60)	(20,556.56)
(11,604.71)	(5,682.63)	(39,380.91)
(483.40)	(241.70)	(1,665.12)
(13,716.90)	(6,791.85)	(47,545.59)
13,575,112.38	4,123,924.32	42,854,963.47
1,336.02		3,063.96
13,576,448.40	4,123,924.32	42,858,027.43
217,201.86	15,619.58	614,477.06
217,201.86	15,619.58	614,477.06
26,367.90	10,000.07	97,428.65
6,309.07		20,919.00
141,498.91	53,663.75	522,834.59
174,043.25	68,295.47	649,492.65
782,622.85	163,198.45	2,519,629.01
12,793,825.55	3,960,725.87	40,338,398.42
\$ 13,576,448.40	\$ 4,123,924.32	\$ 42,858,027.43

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**Summary of Ad Valorem Taxes and Distributions****Regular Assessments: October 1, 2014 through September 30, 2015****Regular Collections: July 14, 2015 through July 12, 2016**

	<b>State</b>	<b>County</b>
<b><u>Taxable Valuations</u></b>		
Regular Assessments	1,489,002,220	1,489,002,220
Errors in Assessments	(15,767,320)	(15,767,320)
Gross Valuations Assessed	<u>1,473,234,900</u>	<u>1,473,234,900</u>
Abatements	(10,082,540)	(10,082,540)
Regular Homestead Exemptions	(58,944,860)	(30,144,700)
Act #48 Exemptions	(51,309,780)	(51,309,780)
Act #91-A Exemptions	(12,311,080)	(3,864,680)
Act #91-B Exemptions	(39,990,420)	(4,872,020)
Other Exemptions	(60,170,220)	(60,181,320)
Errors in Exemptions	334,380	122,620
Net Valuations Assessed	<u><u>1,240,760,380</u></u>	<u><u>1,312,902,480</u></u>

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<b>County School</b>	<b>Municipal</b>
1,489,002,220	941,190,580
(15,767,320)	(13,973,440)
<u>1,473,234,900</u>	<u>927,217,140</u>
	(9,856,700)
(51,309,780)	(37,705,400)
(3,864,680)	
(60,181,320)	(54,467,660)
53,120	19,220
<u><u>1,357,932,240</u></u>	<u><u>825,206,600</u></u>

## ***Distribution of State Ad Valorem Taxes***

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

***Regular Collections: July 14, 2015 through July 12, 2016***

	<b>General</b>	<b>Soldier</b>
Regular Assessments	\$ 3,722,505.55	\$ 1,489,002.22
Errors in Assessments	(39,418.30)	(15,767.32)
Gross Taxes Assessed	<u>3,683,087.25</u>	<u>1,473,234.90</u>
Abatements	(25,206.35)	(10,082.54)
Regular Homestead Exemptions	(147,362.15)	(58,944.86)
Act #48 Exemptions	(128,274.45)	(51,309.78)
Act #91-A Exemptions	(30,777.70)	(12,311.08)
Act #91-B Exemptions	(99,976.05)	(39,990.42)
Other Exemptions	(150,425.55)	(60,170.22)
Errors in Exemptions	835.95	334.38
Net Taxes Assessed	<u>3,101,900.95</u>	<u>1,240,760.38</u>
Interest	3,640.25	1,455.76
Insolvents - Prior Year	1,902.25	760.90
Litigations - All Prior Years	3,706.80	1,482.74
Insolvents - Current	(561.65)	(224.66)
Insolvents - Prior Year	(1,870.30)	(748.12)
Litigations - Current	(1,289.90)	(515.96)
Litigations - All Prior Years	(2,885.75)	(1,154.31)
Lands Bid in By the State	(120.85)	(48.34)
Refunds	(3,528.08)	(1,411.23)
Net Taxes Collected/Amounts for Disbursement	<u><u>3,100,893.72</u></u>	<u><u>1,240,357.16</u></u>
<b><u>Disbursements</u></b>		
Commissions on Assessments	31,723.94	24,807.14
Commissions on Collections	31,723.94	24,807.14
Salary - Revenue Commissioner	7,534.35	3,013.76
Salary - Supernumerary	1,802.74	721.10
Budget - Revenue Commissioner	40,431.84	16,172.84
Reappraisal Update	50,757.20	19,891.36
Sub-Total	<u>163,974.01</u>	<u>89,413.34</u>
Remittances	2,936,919.71	1,150,943.82
Total	<u><u>\$ 3,100,893.72</u></u>	<u><u>\$ 1,240,357.16</u></u>

School	Total State Taxes
\$ 4,467,006.66	\$ 9,678,514.43
(47,301.96)	(102,487.58)
<u>4,419,704.70</u>	<u>9,576,026.85</u>
(176,834.58)	(35,288.89)
(153,929.34)	(383,141.59)
(36,933.24)	(333,513.57)
(119,971.26)	(80,022.02)
(180,510.66)	(259,937.73)
1,003.14	(391,106.43)
<u>3,752,528.76</u>	<u>2,173.47</u>
4,404.55	8,095,190.09
2,282.70	9,500.56
4,447.99	4,945.85
(673.98)	9,637.53
(2,244.36)	(1,460.29)
(2,192.22)	(4,862.78)
(3,462.76)	(3,998.08)
(145.02)	(7,502.82)
(4,233.69)	(314.21)
<u>3,750,711.97</u>	<u>(9,173.00)</u>
<u><u>3,750,711.97</u></u>	<u><u>8,091,962.85</u></u>
75,014.24	131,545.32
75,014.24	131,545.32
9,119.81	19,667.92
2,182.10	4,705.94
48,939.93	105,544.61
60,190.43	130,838.99
<u>270,460.75</u>	<u>523,848.10</u>
3,480,251.22	7,568,114.75
<u>\$ 3,750,711.97</u>	<u>\$ 8,091,962.85</u>

## ***Distribution of County Ad Valorem Taxes***

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

***Regular Collections: July 14, 2015 through July 12, 2016***

	General	Road and Bridge
Regular Assessments	\$ 10,423,015.54	\$ 5,211,507.77
Errors in Assessments	(110,371.24)	(55,185.62)
Gross Taxes Assessed	10,312,644.30	5,156,322.15
Abatements	(70,577.78)	(35,288.89)
Regular Homestead Exemptions	(211,012.90)	(105,506.45)
Act #48 Exemptions	(359,168.46)	(179,584.23)
Act #91-A Exemptions	(27,052.76)	(13,526.38)
Act #91-B Exemptions	(34,104.14)	(17,052.07)
Other Exemptions	(421,269.24)	(210,634.62)
Errors in Exemptions	858.34	429.17
Net Taxes Assessed	9,190,317.36	4,595,158.68
Interest	10,794.88	5,395.60
Insolvents - Prior Year	5,326.30	2,663.15
Litigations - All Prior Years	10,368.03	5,183.96
Insolvents - Current	(1,572.62)	(786.31)
Insolvents - Prior Year	(5,236.84)	(2,618.42)
Litigations - Current	(3,611.72)	(1,805.86)
Litigations - All Prior Years	(8,030.41)	(4,015.14)
Lands Bid in By the State	(338.38)	(169.19)
Refunds	(9,618.99)	(4,809.49)
Net Taxes Collected	9,188,397.61	4,594,196.98
Land Sales Remitted By the State	935.03	467.52
Amounts for Disbursement	9,189,332.64	4,594,664.50
<b><u>Disbursements</u></b>		
Commissions on Assessments	92,598.98	91,883.94
Commissions on Collections	92,598.98	91,883.94
Salary - Revenue Commissioner	22,289.34	11,144.57
Salary - Supernumerary	5,333.10	2,666.57
Budget - Revenue Commissioner	119,612.01	59,805.48
Reappraisal Update	150,217.89	73,562.84
Sub-Total	482,650.30	330,947.34
Remittances	8,706,682.34	4,263,717.16
Total	\$ 9,189,332.64	\$ 4,594,664.50



<b>Hospital</b>	<b>Hospital Special Tax</b>	<b>Total County Taxes</b>
\$ 1,489,002.22	\$ 2,233,466.34	\$ 19,356,991.87
(15,767.32)	(23,650.98)	(204,975.16)
1,473,234.90	2,209,815.36	19,152,016.71
(10,082.54)	(15,123.81)	(131,073.02)
(30,144.70)	(45,215.49)	(391,879.54)
(51,309.78)	(76,964.67)	(667,027.14)
(3,864.68)	(5,797.02)	(50,240.84)
(4,872.02)	(7,308.03)	(63,336.26)
(60,181.32)	(90,271.98)	(782,357.16)
122.62	183.93	1,594.06
1,312,902.48	1,969,318.29	17,067,696.81
1,542.08	2,284.45	20,017.01
760.90	1,141.35	9,891.70
1,481.11	1,759.32	18,792.42
(224.66)	(336.99)	(2,920.58)
(748.12)	(1,122.18)	(9,725.56)
(515.96)	(773.94)	(6,707.48)
(1,147.20)	(1,398.00)	(14,590.75)
(48.34)	(69.90)	(625.81)
(1,374.14)	(2,061.22)	(17,863.84)
1,312,628.15	1,968,741.18	17,063,963.92
133.58	191.81	1,727.94
1,312,761.73	1,968,932.99	17,065,691.86
26,252.56	39,374.82	250,110.30
26,252.56	39,374.82	250,110.30
3,184.16	4,774.69	41,392.76
761.87	1,142.45	9,903.99
17,087.28	25,622.55	222,127.32
21,018.23	31,515.98	276,314.94
94,556.66	141,805.31	1,049,959.61
1,218,205.07	1,827,127.68	16,015,732.25
\$ 1,312,761.73	\$ 1,968,932.99	\$ 17,065,691.86

***Distribution of County School Ad Valorem Taxes***  
***Regular Assessments: October 1, 2014 through September 30, 2015***  
***Regular Collections: July 14, 2015 through July 12, 2016***

	County-Wide	District 1	
		Regular	CA 778
Regular Assessments	\$ 6,700,509.99	\$ 2,192,684.97	\$ 1,252,962.84
Errors in Assessments	(70,952.94)	(9,697.10)	(5,541.20)
Gross Taxes Assessed	6,629,557.05	2,182,987.87	1,247,421.64
Act #48 Exemptions	(230,894.01)	(66,729.39)	(38,131.08)
Act #91-A Exemptions	(17,391.06)	(3,762.15)	(2,149.80)
Other Exemptions	(270,815.94)	(39,399.78)	(22,514.16)
Errors in Exemptions	239.04	101.15	57.80
Net Taxes Assessed	6,110,695.08	2,073,197.70	1,184,684.40
Interest	7,247.05	1,423.84	811.85
Insolvents - Prior Year	3,424.05	1,656.13	946.36
Litigations - All Prior Years	6,730.74	253.82	145.04
Insolvents - Current	(1,010.97)	(126.35)	(72.20)
Insolvents - Prior Year	(3,366.54)	(1,649.97)	(942.84)
Litigations - Current	(3,288.33)	(195.23)	(111.56)
Litigations - All Prior Years	(5,238.96)	(173.39)	(99.08)
Lands Bid in By the State	(217.53)	(52.85)	(30.20)
Refunds	(6,172.62)	(53.39)	(30.47)
Net Taxes Collected	6,108,801.97	2,074,280.31	1,185,301.30
Land Sales Remitted By the State	601.22		
Amounts for Disbursement	6,109,403.19	2,074,280.31	1,185,301.30

**Disbursements**

Commissions on Assessments	122,176.04	41,485.61	
Commissions on Collections	122,176.04	41,485.61	
Salary - Revenue Commissioner	14,831.95	5,020.21	
Salary - Supernumerary	3,548.85	1,201.19	
Budget - Revenue Commissioner	79,593.20	26,940.10	
Reappraisal Update	97,899.33	33,141.66	
Sub-Total	440,225.41	149,274.38	
Remittances	5,669,177.78	1,925,005.93	1,185,301.30
Total	\$ 6,109,403.19	\$ 2,074,280.31	\$ 1,185,301.30

**Taxable Valuations**

Gross Valuations Assessed	1,489,002,220	626,481,420	626,481,420
Errors in Assessments	(15,767,320)	(2,770,600)	(2,770,600)
Gross Valuations Assessed	1,473,234,900	623,710,820	623,710,820
Act #48 Exemptions	(51,309,780)	(19,065,540)	(19,065,540)
Act #91-A Exemptions	(3,864,680)	(1,074,900)	(1,074,900)
Other Exemptions	(60,181,320)	(11,257,080)	(11,257,080)
Errors in Exemptions	53,120	28,900	28,900
Net Valuations Assessed	1,357,932,240	592,342,200	592,342,200

District 60		Total
Regular	CA 778	County School Taxes
\$ 3,018,822.80	\$ 1,725,041.60	\$ 14,890,022.20
(45,488.52)	(25,993.44)	(157,673.20)
2,973,334.28	1,699,048.16	14,732,349.00
(112,854.84)	(64,488.48)	(513,097.80)
(9,764.23)	(5,579.56)	(38,646.80)
(171,234.84)	(97,848.48)	(601,813.20)
84.77	48.44	531.20
2,679,565.14	1,531,180.08	13,579,322.40
4,213.17	2,405.53	16,101.44
1,007.02	575.44	7,609.00
4,975.32	2,814.83	14,919.75
(659.96)	(377.12)	(2,246.60)
(968.45)	(553.40)	(7,481.20)
(2,362.36)	(1,349.92)	(7,307.40)
(3,895.48)	(2,197.80)	(11,604.71)
(116.34)	(66.48)	(483.40)
(4,747.54)	(2,712.88)	(13,716.90)
2,677,010.52	1,529,718.28	13,575,112.38
467.61	267.19	1,336.02
2,677,478.13	1,529,985.47	13,576,448.40

53,540.21		217,201.86
53,540.21		217,201.86
6,515.74		26,367.90
1,559.03		6,309.07
34,965.61		141,498.91
43,002.26		174,043.25
193,123.06		782,622.85
2,484,355.07	1,529,985.47	12,793,825.55
\$ 2,677,478.13	\$ 1,529,985.47	\$ 13,576,448.40

862,520,800	862,520,800
(12,996,720)	(12,996,720)
849,524,080	849,524,080
(32,244,240)	(32,244,240)
(2,789,780)	(2,789,780)
(48,924,240)	(48,924,240)
24,220	24,220
765,590,040	765,590,040

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***Distribution of County-Wide School Ad Valorem Taxes***  
***Regular Assessments: October 1, 2014 through September 30, 2015***  
***Regular Collections: July 14, 2015 through July 12, 2016***

	Houston County Board of Education	Dothan City Board of Education	Total County-Wide School Tax
Allocation Determined By State Superintendent of Education	39.49211%	60.50789%	100.00%
County-Wide Taxes for Disbursement	\$ 2,412,732.23	\$ 3,696,670.96	\$ 6,109,403.19
<b><u>Disbursements</u></b>			
Commissions on Assessments	48,249.90	73,926.14	122,176.04
Commissions on Collections	48,249.90	73,926.14	122,176.04
Salary - Revenue Commissioner	5,857.45	8,974.50	14,831.95
Salary - Supernumerary	1,401.52	2,147.33	3,548.85
Budget - Revenue Commissioner	31,433.03	48,160.17	79,593.20
Reappraisal Update	38,662.51	59,236.82	97,899.33
Sub-Total	173,854.31	266,371.10	440,225.41
Remittances	2,238,877.92	3,430,299.86	5,669,177.78
Total	\$ 2,412,732.23	\$ 3,696,670.96	\$ 6,109,403.19

## ***Distribution of Municipal Ad Valorem Taxes***

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

***Regular Collections: July 14, 2015 through July 12, 2016***

	<b>Dothan</b>	<b>Ashford</b>	<b>Columbia</b>	<b>Gordon</b>
Regular Assessments	\$ 4,312,604.00	\$ 94,152.90	\$ 25,088.80	\$ 6,702.50
Errors in Assessments	(64,983.60)	(2,158.00)	(27.70)	(30.60)
Gross Taxes Assessed	4,247,620.40	91,994.90	25,061.10	6,671.90
Abatements	(43,860.20)	(1,012.40)		
Act #48 Exemptions	(161,221.20)	(5,229.30)	(1,365.80)	(775.50)
Other Exemptions	(244,627.20)	(9,585.50)	(3,146.10)	(499.20)
Errors in Exemptions	96.10			
Net Taxes Assessed	3,798,007.90	76,167.70	20,549.20	5,397.20
Interest	5,998.42	163.66	59.20	31.45
Insolvents - Prior Year	1,438.60	44.60	20.00	
Litigations - All Prior Years	7,110.89			
Insolvents - Current	(942.80)	(14.20)		
Insolvents - Prior Year	(1,383.50)	(44.60)	(20.00)	
Litigations - Current	(2,300.90)			
Litigations - All Prior Years	(5,434.93)			
Lands Bid in By the State	(166.20)	(26.10)	(49.40)	
Refunds	(6,782.20)			
Net Taxes Collected/ Amounts for Disbursement	3,795,545.28	76,291.06	20,559.00	5,428.65

### **Disbursements**

Commissions on Assessments	14,360.44	300.30	78.01	20.96
Commissions on Collections	14,360.44	300.30	78.01	20.96
Salary - Revenue Commissioner	9,234.58	162.32	49.59	12.37
Budget - Revenue Commissioner	49,555.83	871.04	266.12	66.40
Reappraisal Update	63,078.08	1,100.89	338.39	84.43
Sub-Total	150,589.37	2,734.85	810.12	205.12
Remittances	3,644,955.91	73,556.21	19,748.88	5,223.53
Total	\$ 3,795,545.28	\$ 76,291.06	\$ 20,559.00	\$ 5,428.65

### **Taxable Valuations**

Regular Assessments	862,520,800	18,830,580	5,017,760	1,340,500
Errors in Assessments	(12,996,720)	(431,600)	(5,540)	(6,120)
Gross Valuations Assessed	849,524,080	18,398,980	5,012,220	1,334,380
Abatements	(8,772,040)	(202,480)		
Act #48 Exemptions	(32,244,240)	(1,045,860)	(273,160)	(155,100)
Other Exemptions	(48,925,440)	(1,917,100)	(629,220)	(99,840)
Errors in Exemptions	19,220			
Net Valuations Assessed	759,601,580	15,233,540	4,109,840	1,079,440

Webb	Kinsey	Taylor	Rehobeth	Madrid	Cottonwood	Total Municipal Taxes
\$ 60,877.20	\$ 51,721.60	\$ 68,206.20	\$ 48,698.60	\$ 7,028.70	\$ 30,872.40	\$4,705,952.90
(2,553.60)	(32.30)	(21.50)	(49.80)		(10.10)	(69,867.20)
58,323.60	51,689.30	68,184.70	48,648.80	7,028.70	30,862.30	4,636,085.70
(3,881.50)		(529.40)				(49,283.50)
(3,893.40)	(5,028.70)	(4,019.50)	(3,685.20)	(436.20)	(2,872.20)	(188,527.00)
(2,943.30)	(952.50)	(4,752.60)	(1,950.90)	(919.90)	(2,961.10)	(272,338.30)
						96.10
47,605.40	45,708.10	58,883.20	43,012.70	5,672.60	25,029.00	4,126,033.00
68.96	126.18	84.08	44.17	13.27	72.22	6,661.61
				33.60	94.50	1,631.30
5.00	56.40				242.70	7,414.99
(23.60)						(980.60)
				(33.60)	(94.50)	(1,576.20)
					(242.70)	(2,543.60)
(5.00)					(242.70)	(5,682.63)
						(241.70)
					(9.65)	(6,791.85)
47,650.76	45,890.68	58,967.28	43,056.87	5,685.87	24,848.87	4,123,924.32
181.79	173.77	224.06	163.93	21.41	94.91	15,619.58
181.79	173.77	224.06	163.93	21.41	94.91	15,619.58
112.92	111.36	141.56	102.69	14.03	58.65	10,000.07
605.97	597.60	759.68	551.07	75.29	314.75	53,663.75
770.30	759.91	965.80	702.10	95.48	400.09	68,295.47
1,852.77	1,816.41	2,315.16	1,683.72	227.62	963.31	163,198.45
45,797.99	44,074.27	56,652.12	41,373.15	5,458.25	23,885.56	3,960,725.87
\$ 47,650.76	\$ 45,890.68	\$ 58,967.28	\$ 43,056.87	\$ 5,685.87	\$ 24,848.87	\$4,123,924.32
12,175,440	10,344,320	13,641,240	9,739,720	1,405,740	6,174,480	941,190,580
(510,720)	(6,460)	(4,300)	(9,960)		(2,020)	(13,973,440)
11,664,720	10,337,860	13,636,940	9,729,760	1,405,740	6,172,460	927,217,140
(776,300)		(105,880)				(9,856,700)
(778,680)	(1,005,740)	(803,900)	(737,040)	(87,240)	(574,440)	(37,705,400)
(588,660)	(190,500)	(950,520)	(390,180)	(183,980)	(592,220)	(54,467,660)
						19,220
9,521,080	9,141,620	11,776,640	8,602,540	1,134,520	5,005,800	825,206,600

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***Distribution of Fees and Other Collections******Regular Collections: July 14, 2015 through July 12, 2016******Other Collections: June 1, 2015 through May 31, 2016***

	<b>Forestry Acreage Assessment</b>	<b>Commissions and Fees on Assessments</b>
Fees on Assessments	\$	\$ 3,890.00
Fees on Collections		
Acreage Assessments	10,378.66	207.31
Deductions from Ad Valorem Taxes		
Interest Collected	14.48	
Manufactured Home Registrations		
Title Fees		
Casual Sales and Use Tax		
Advertising - Regular Collections		
Copy and Map Sales		
Citations and Probate Fees		
Miscellaneous Fees		
Firefighter Annuity and Benefit Fees		
Excess on Land Sales		
Interest Earned		
Commissions	(414.62)	614,477.06
Land Sales Remitted By the State		
Insolvents - Prior Year		230.00
Litigations - All Prior Years		10.00
Insolvents - Current Year		(95.00)
Insolvents - Prior Year		(210.00)
Litigations - Current		(10.00)
Litigations - All Prior Years		(10.00)
Errors in Assessments	(27.68)	(40.00)
Uncollected Fees		
Lands Bid In By the State		(15.00)
Refunds		
Amount for Distribution	<u>9,950.84</u>	<u>618,434.37</u>
<b><u>Disbursements</u></b>		
Remittances	9,950.84	618,434.37
Total	<u>\$ 9,950.84</u>	<u>\$ 618,434.37</u>



Commissions and Fees on Collections	Fire Protection Fees	Weed Liens	Demolition Liens	Official's Salary
\$ 35,625.64 207.31	\$ 309,330.00	\$ 21,540.23	\$ 30,670.00	\$ 97,428.65
	61,980.00			
614,477.06 150.00		58.92		
	150.00	374.71		
	(120.00)			
	(90.00)	(374.71)		
	(1,230.00)	(3,868.25)	(7,065.00)	
	(30.00)	(2,693.52)	(5,615.00)	
	(30.00)	(2,219.57)	(5,440.00)	
	(60.00)			
650,460.01	369,900.00	12,817.81	12,550.00	97,428.65
650,460.01	369,900.00	12,817.81	12,550.00	97,428.65
\$ 650,460.01	\$ 369,900.00	\$ 12,817.81	\$ 12,550.00	\$ 97,428.65

***Distribution of Fees and Other Collections***

***Regular Collections: July 14, 2015 through July 12, 2016***

***Other Collections: June 1, 2015 through May 31, 2016***

	Supernumerary Salary	Reappraisal Budget
Fees on Assessments	\$	\$
Fees on Collections		
Acreage Assessments		
Deductions from Ad Valorem Taxes	20,919.00	649,492.65
Interest Collected		
Manufactured Home Registrations		
Title Fees		
Casual Sales and Use Tax		
Advertising - Regular Collections		
Copy and Map Sales		
Citations and Probate Fees		
Miscellaneous Fees		
Firefighter Annuity and Benefit Fees		
Excess on Land Sales		
Interest Earned		
Commissions		
Land Sales Remitted By the State		
Insolvents - Prior Year		
Litigations - All Prior Years		
Insolvents - Current Year		
Insolvents - Prior Year		
Litigations - Current		
Litigations - All Prior Years		
Errors in Assessments		
Uncollected Fees		
Lands Bid In By the State		
Refunds		
Amount for Distribution	20,919.00	649,492.65
<b><u>Disbursements</u></b>		
Remittances	20,919.00	649,492.65
Total	\$ 20,919.00	\$ 649,492.65

Budget Revenue Commissioner	Other Collections	Total
\$	\$	\$
		3,890.00
		397,165.87
		10,793.28
522,834.59		1,290,674.89
		14.48
	122,576.50	184,556.50
	4,235.00	4,235.00
	16,574.49	16,574.49
	17,889.50	17,889.50
	1,284.00	1,284.00
	30,160.00	30,160.00
	540.00	540.00
	796.23	796.23
	206,510.28	206,510.28
	4,481.18	4,481.18
		1,228,539.50
	200.00	408.92
		230.00
		534.71
		(95.00)
		(210.00)
		(130.00)
		(474.71)
		(12,230.93)
		(8,338.52)
		(7,704.57)
		(60.00)
522,834.59	405,247.18	3,370,035.10
522,834.59	405,247.18	3,370,035.10
\$ 522,834.59	\$ 405,247.18	\$ 3,370,035.10

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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	7.0 Mills
Road and Bridge	3.5 Mills
County-Wide School	4.5 Mills
School District	3.5 Mills
School District – Amendment 778	2.0 Mills
Hospital	1.0 Mill
Hospital Special Tax	1.5 Mills

**Municipal Taxes**

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

Dothan	5.0 Mills
Ashford	5.0 Mills
Columbia	5.0 Mills
Gordon	5.0 Mills
Webb	5.0 Mills
Kinsey	5.0 Mills
Taylor	5.0 Mills
Rehobeth	5.0 Mills
Madrid	5.0 Mills
Cottonwood	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.

***Special Funds of the Revenue Commissioner  
Summary of Receipts, Disbursements and Balances  
June 1, 2015 through May 31, 2018***

	<b>Revenue Commissioner Special Fund</b>	<b>Manufactured Home Trust Fund</b>
<b><u>Receipts</u></b>		
Manufactured Home Issuance Fees	\$	\$ 10,160.00
Interest Earned - Revenue Commissioner	1,119.55	
Interest Earned - Judge of Probate	282.73	
Total Receipts	<u>1,402.28</u>	<u>10,160.00</u>
<b><u>Disbursements</u></b>		
Miscellaneous	1,021.59	
Total Disbursements	<u>1,021.59</u>	
Excess of Receipts Over/(Under) Disbursements	380.69	10,160.00
Balances - June 1, 2015	<u>19,145.25</u>	<u>96,736.11</u>
Balances - May 31, 2018	<u>\$ 19,525.94</u>	<u>\$ 106,896.11</u>