

Report on the  
**Office of Revenue Commissioner**

**Covington County, Alabama**

**Ad Valorem Tax Assessments:**

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

**Ad Valorem Tax Collections:**

**June 12, 2015 through July 20, 2018**

**Manufactured Home Registrations:**

**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

State of Alabama  
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, Covington County, Alabama, on ad valorem tax assessments for the period October 1, 2014 through September 30, 2017; ad valorem tax collections for the period June 12, 2015 through July 20, 2018; and manufactured home registrations for the period June 1, 2015 through May 31, 2018.

Sworn to and subscribed before me this  
the 17<sup>th</sup> day of April, 2019.

Christina Smith

Notary Public

Respectfully submitted,

Miranda L. Bonner

Miranda L. Bonner  
Examiner of Public Accounts

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Department of  
**Examiners of Public Accounts**

**SUMMARY**

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

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

**Regular Collections: June 12, 2015 through July 20, 2018**

**Manufactured Home Registrations: June 1, 2015 through May 31, 2018**

The Office of Revenue Commissioner, Covington County, Alabama, (hereinafter referred to as the "Revenue Commissioner") operates pursuant to the *Code of Alabama 1975*, Section 45-6-240. 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*, Sections 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 also responsible for collecting all ad valorem taxes. The Revenue Commissioner is also responsible for issuing manufactured home registration decals.

Honorable Janice D. Hart served as Revenue Commissioner from October 1, 2014 through September 21, 2015. Honorable George L. Patterson, Jr. began his term as Revenue Commissioner on September 22, 2015.

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 2 through 25 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 26 for the State, County, Board of Education and the various municipalities. Exhibit 27 provides information on the receipts, disbursements, and balances of the Special Funds of the Revenue Commissioner.

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 state or local laws and regulations.

Amounts due include amounts at the examination ending date which should have previously been remitted to the proper agencies. These amounts result from errors in the distribution of collections or from calculation errors in the distribution reports. Amounts overpaid include amounts remitted to an agency by the Revenue Commissioner in excess of amounts the agency was entitled to receive.

Exhibit 1 summarizes the amounts due and overpaid by the Revenue Commissioner. These amounts resulted from errors made in calculating, withholding and distributing the salaries of the Revenue Commissioner and supernumerary officials and the calculating of commissions on prior year refunds. Amounts due were settled at the conclusion of the examination. Refund petitions were furnished to the Revenue Commissioner for amounts overpaid.

The Officials were invited to discuss the results of this report at an exit conference. Individuals in attendance were: Janice D. Hart and George L. Patterson, Jr. Representing the Department of Examiners of Public Accounts were: Lynn Otto, Audit Manager and Miranda L. Bonner, Examiner of Public Accounts.

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# *Financial Information*

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**Summary of Audit Settlement****Regular Assessments: October 1, 2014 through September 30, 2017****Regular Collections: June 12, 2015 through July 20, 2018****Manufactured Homes and Other Collections: June 1, 2015 through May 31, 2018**

	2016-2017 Audit Settlement	
	Amounts Due	Amounts Overpaid
<b><u>Covington County</u></b>		
General Ad Valorem Tax	\$	\$ (261.97)
Sub-Total		(261.97)
Fees and Commissions on Assessments		(11,212.74)
Fees and Commissions on Collections		(11,282.74)
Provision for Salaries - Revenue Commissioner	22,660.15	
Interest Earned	293.99	
Certified Mail		
Total Covington County	22,954.14	(22,757.45)
<b><u>Municipal</u></b>		
<b><u>Ad Valorem Taxes</u></b>		
Andalusia		
Opp		
Floral		
Total Municipal Ad Valorem Taxes		
<b><u>Officials and Individuals</u></b>		
Advertising		
Probate Judge Fees		
Interest Earned - Special Fund of the Revenue Commissioner	36.64	
Interest Earned - Special Fund of the Judge of Probate	36.64	
Total Officials and Individuals	73.28	
Totals	\$ 23,027.42	\$ (22,757.45)

2015-2016 Audit Settlement		2014-2015 Audit Settlement	
Amounts Due	Amounts Overpaid	Amounts Due	Amounts Overpaid
\$	\$ (91.50)	\$	\$ (250.62)
	(91.50)		(250.62)
	(10,804.55)		(10,334.84)
	(10,799.55)		(10,564.84)
21,684.90		21,485.30	
234.81		256.57	
5.00			
21,924.71	(21,695.60)	21,741.87	(21,150.30)
129.34		27.97	
	(132.57)		(20.18)
		20.18	
129.34	(132.57)	48.15	(20.18)
40.00			
10.00			
29.28		32.00	
29.28		32.00	
108.56		64.00	
\$ 22,162.61	\$ (21,828.17)	\$ 21,854.02	\$ (21,170.48)

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**Summary of Audit Settlement****Regular Assessments: October 1, 2014 through September 30, 2017****Regular Collections: June 12, 2015 through July 20, 2018****Manufactured Homes and Other Collections: June 1, 2015 through May 31, 2018**

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	<b>Combined Amounts Due</b>	<b>Combined Amounts Overpaid</b>
<b><u>Covington County</u></b>		
General Ad Valorem Tax	\$	\$ (604.09)
Sub-Total		(604.09)
Fees and Commissions on Assessments		(32,352.13)
Fees and Commissions on Collections		(32,647.13)
Provision for Salaries - Revenue Commissioner	65,830.35	
Interest Earned	785.37	
Certified Mail	5.00	
Total Covington County	<u>66,620.72</u>	<u>(65,603.35)</u>
<b><u>Municipal</u></b>		
<b><u>Ad Valorem Taxes</u></b>		
Andalusia	157.31	
Opp		(152.75)
Floralia	20.18	
Total Municipal Ad Valorem Taxes	<u>177.49</u>	<u>(152.75)</u>
<b><u>Officials and Individuals</u></b>		
Advertising	40.00	
Probate Judge Fees	10.00	
Interest Earned - Special Fund of the Revenue Commissioner	97.92	
Interest Earned - Special Fund of the Judge of Probate	97.92	
Total Officials and Individuals	<u>245.84</u>	
Totals	<u>\$ 67,044.05</u>	<u>\$ (65,756.10)</u>

<b>Net Settlement</b>	
<b>Amounts Due</b>	<b>Amounts Overpaid</b>
\$	\$ (604.09)
	(604.09)
	(32,352.13)
	(32,647.13)
65,830.35	
785.37	
5.00	
<u>66,620.72</u>	<u>(65,603.35)</u>
157.31	
	(152.75)
20.18	
<u>177.49</u>	<u>(152.75)</u>
40.00	
10.00	
97.92	
97.92	
<u>245.84</u>	
<u>\$ 67,044.05</u>	<u>\$ (65,756.10)</u>

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**Detail of Disbursements and Audit Settlement****Regular Assessments: October 1, 2016 through September 30, 2017****Regular Collections: June 14, 2017 through July 20, 2018****Manufactured Home Registrations: June 1, 2017 through May 31, 2018**

	Total Collections	Commissions and Special Deductions
<b>State of Alabama</b>		
<b>Ad Valorem Taxes</b>		
General Ad Valorem Tax	\$ 842,146.87	\$ (81,072.22)
Soldier Ad Valorem Tax	336,858.76	(38,297.21)
School Ad Valorem Tax	1,016,953.79	(115,809.49)
Total State Ad Valorem Taxes	<u>2,195,959.42</u>	<u>(235,178.92)</u>
<b>Manufactured Home Registrations</b>		
General Fund	8,129.88	
Road and Bridge	5.00	
Total Manufactured Home Registrations	<u>8,134.88</u>	
Forestry Commission - Forestry Acreage Assessment	37,548.28	(1,501.96)
Total State of Alabama	<u>2,241,642.58</u>	<u>(236,680.88)</u>
<b>Covington County</b>		
<b>Ad Valorem Taxes</b>		
General Ad Valorem Tax	1,786,576.43	(170,826.97)
Road and Bridge Ad Valorem Tax	893,281.24	(101,731.26)
Special Fire Tax	1,071,935.32	(122,077.44)
Total County Ad Valorem Taxes	<u>3,751,792.99</u>	<u>(394,635.67)</u>
<b>Manufactured Home Registrations</b>		
General Fund	19,812.75	
Manufactured Home Trust Fund	1,165.00	
Total Manufactured Home Registrations	<u>20,977.75</u>	
Fees and Commissions on Assessments	1,745.00	184,944.48
Fees and Commissions on Collections	28,707.00	184,944.48
Provision for Salaries - Revenue Commissioner		102,007.64
Provision for Supernumerary Officials		167,276.16
Provision for Reappraisal Maintenance		507,799.68
Interest Earned - General Fund	293.99	
Certified Mail	9,244.62	
Copy and Map Sales	2,037.00	
Total Covington County	<u>3,814,798.35</u>	<u>752,336.77</u>
Sub-Total Forward	\$ 6,056,440.93	\$ 515,655.89



Net Amount to Be Remitted		Remittances	Audit Settlement	
			Amounts Due	Amounts Overpaid
\$	761,074.65	\$	761,074.65	\$
	298,561.55		298,561.55	
	901,144.30		901,144.30	
	1,960,780.50		1,960,780.50	
	8,129.88		8,129.88	
	5.00		5.00	
	8,134.88		8,134.88	
	36,046.32		36,046.32	
	2,004,961.70		2,004,961.70	
	1,615,749.46		1,616,011.43	(261.97)
	791,549.98		791,549.98	
	949,857.88		949,857.88	
	3,357,157.32		3,357,419.29	(261.97)
	19,812.75		19,812.75	
	1,165.00		1,165.00	
	20,977.75		20,977.75	
	186,689.48		197,902.22	(11,212.74)
	213,651.48		224,934.22	(11,282.74)
	102,007.64		79,347.49	22,660.15
	167,276.16		167,276.16	
	507,799.68		507,799.68	
	293.99		293.99	
	9,244.62		9,244.62	
	2,037.00		2,037.00	
	4,567,135.12		4,566,938.43	22,954.14
				(22,757.45)
\$	6,572,096.82	\$	6,571,900.13	\$
				22,954.14
				(22,757.45)

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***Detail of Disbursements and Audit Settlement******Regular Assessments: October 1, 2016 through September 30, 2017******Regular Collections: June 14, 2017 through July 20, 2018******Manufactured Home Registrations: June 1, 2017 through May 31, 2018***

	<b>Total Collections</b>	<b>Commissions and Special Deductions</b>
Sub-Total Brought Forward	\$ 6,056,440.93	\$ 515,655.89
<b><u>Covington County Schools</u></b>		
<b><u>Covington County Board of Education</u></b>		
<b><u>Ad Valorem Taxes</u></b>		
County-Wide Taxes	770,505.40	(87,956.99)
District #1 Taxes	4,379.70	(477.59)
Special District #1 Taxes	4,379.70	
District #2 Taxes	621,898.20	(71,205.72)
Special District #2 Taxes	621,900.54	
District #77 Taxes	39,563.28	(4,467.62)
Special District #77 Taxes	39,563.28	
Total County Board Ad Valorem Taxes	<u>2,102,190.10</u>	<u>(164,107.92)</u>
Manufactured Home Registrations	7,437.37	
Total Covington County Board of Education	<u>2,109,627.47</u>	<u>(164,107.92)</u>
<b><u>Andalusia City Board of Education</u></b>		
<b><u>Ad Valorem Taxes</u></b>		
County-Wide Taxes	401,970.73	(45,886.93)
District #40 Taxes	334,007.30	(42,987.51)
Total Andalusia City Board Ad Valorem Taxes	<u>735,978.03</u>	<u>(88,874.44)</u>
Manufactured Home Registrations	136.00	
Total Andalusia City Board of Education	<u>736,114.03</u>	<u>(88,874.44)</u>
<b><u>Opp City Board of Education</u></b>		
<b><u>Ad Valorem Taxes</u></b>		
County-Wide Taxes	320,758.05	(36,616.12)
District #33 Taxes	120,075.53	(13,834.29)
Total City Board Ad Valorem Taxes	<u>440,833.58</u>	<u>(50,450.41)</u>
Manufactured Home Registrations	556.50	
Total Opp City Board of Education	<u>441,390.08</u>	<u>(50,450.41)</u>
Total Covington County Schools	<u>3,287,131.58</u>	<u>(303,432.77)</u>
Sub-Total Forward	\$ 9,343,572.51	\$ 212,223.12

Net Amount to Be Remitted	Remittances	Audit Settlement	
		Amounts Due	Amounts Overpaid
\$ 6,572,096.82	\$ 6,571,900.13	\$ 22,954.14	\$ (22,757.45)
682,548.41	682,548.41		
3,902.11	3,902.11		
4,379.70	4,379.70		
550,692.48	550,692.48		
621,900.54	621,900.54		
35,095.66	35,095.66		
39,563.28	39,563.28		
1,938,082.18	1,938,082.18		
7,437.37	7,437.37		
1,945,519.55	1,945,519.55		
356,083.80	356,083.80		
291,019.79	291,019.79		
647,103.59	647,103.59		
136.00	136.00		
647,239.59	647,239.59		
284,141.93	284,141.93		
106,241.24	106,241.24		
390,383.17	390,383.17		
556.50	556.50		
390,939.67	390,939.67		
2,983,698.81	2,983,698.81		
\$ 9,555,795.63	\$ 9,555,598.94	\$ 22,954.14	\$ (22,757.45)

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***Detail of Disbursements and Audit Settlement******Regular Assessments: October 1, 2016 through September 30, 2017******Regular Collections: June 14, 2017 through July 20, 2018******Manufactured Home Registrations: June 1, 2017 through May 31, 2018***

	<b>Total Collections</b>	<b>Commissions and Special Deductions</b>
Sub-Total Brought Forward	\$ 9,343,572.51	\$ 212,223.12
<b><u>Municipalities</u></b>		
<b><u>Ad Valorem Taxes</u></b>		
Andalusia	1,665,963.39	(143,463.05)
Opp	599,112.28	(52,302.77)
Floralia	132,615.82	(11,376.40)
Red Level	20,735.37	(1,790.68)
Lockhart	14,605.92	(1,234.73)
River Falls	25,095.88	(2,055.49)
Total Municipal Ad Valorem Taxes	<u>2,458,128.66</u>	<u>(212,223.12)</u>
<b><u>Manufactured Home Registrations</u></b>		
Andalusia	136.00	
Opp	556.50	
Floralia	214.50	
Red Level	54.00	
Lockhart	21.00	
River Falls	92.50	
Gantt	37.50	
Total Manufactured Home Registrations	<u>1,112.00</u>	
Total Municipalities	<u>2,459,240.66</u>	<u>(212,223.12)</u>
<b><u>Officials and Individuals</u></b>		
Advertising	12,105.00	
Land Redemptions from Individuals	37,602.25	
Excess Land Sales Trust Fund	80,577.19	
Probate Judge Fees	13,830.00	
Alabama Firefighter's Annuity	403.89	
Rescue Squads	587.63	
Clean-Up Fees	17,940.14	
Interest Earned - Special Fund of the Probate Judge	36.64	
Interest Earned - Special Fund of the Revenue Commissioner	36.64	
Total Officials and Individuals	<u>163,119.38</u>	
Totals	<u>\$ 11,965,932.55</u>	<u>\$</u>

Net Amount to Be Remitted	Remittances	Audit Settlement	
		Amounts Due	Amounts Overpaid
\$ 9,555,795.63	\$ 9,555,598.94	\$ 22,954.14	\$ (22,757.45)
1,522,500.34	1,522,500.34		
546,809.51	546,809.51		
121,239.42	121,239.42		
18,944.69	18,944.69		
13,371.19	13,371.19		
23,040.39	23,040.39		
<u>2,245,905.54</u>	<u>2,245,905.54</u>		
136.00	136.00		
556.50	556.50		
214.50	214.50		
54.00	54.00		
21.00	21.00		
92.50	92.50		
37.50	37.50		
<u>1,112.00</u>	<u>1,112.00</u>		
<u>2,247,017.54</u>	<u>2,247,017.54</u>		
12,105.00	12,105.00		
37,602.25	37,602.25		
80,577.19	80,577.19		
13,830.00	13,830.00		
403.89	403.89		
587.63	587.63		
17,940.14	17,940.14		
36.64		36.64	
36.64		36.64	
<u>163,119.38</u>	<u>163,046.10</u>	<u>73.28</u>	
\$ 11,965,932.55	\$ 11,965,662.58	\$ 23,027.42	\$ (22,757.45)

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**Summary of Ad Valorem Taxes and Distributions****Regular Assessments: October 1, 2016 through September 30, 2017****Regular Collections: June 14, 2017 through July 20, 2018**

	<b>State Taxes</b>	<b>County Taxes</b>
Regular Assessments	\$ 2,687,342.91	\$ 4,341,050.39
Errors in Assessments	(45,017.44)	(72,720.48)
Gross Taxes Assessed	2,642,325.47	4,268,329.91
Homestead Exemptions	(158,930.85)	(133,385.91)
Act #91-A Exemptions	(19,887.92)	(11,992.68)
Act #48 Exemptions	(154,239.80)	(249,156.60)
Act #91-B Exemptions	(52,455.13)	(12,535.95)
Abatements	(7,381.50)	(22,144.50)
Other Exemptions	(56,214.08)	(90,807.36)
Errors in Exemptions	1,644.50	1,290.24
Net Taxes Assessed	2,194,860.69	3,749,597.15
Interest	4,235.13	7,197.12
Insolvents - Prior Year	476.71	770.07
Litigations - All Prior Years	37,997.60	61,044.43
Insolvents - Current	(1,368.90)	(2,213.52)
Insolvents - Prior Year	(154.96)	(250.32)
Litigations - Current	(43.03)	(69.51)
Litigations - All Prior Years	(37,997.60)	(61,044.43)
Land Bid In by the State	(1,222.91)	(2,013.06)
Refunds	(823.31)	(1,224.94)
Net Taxes Collected	2,195,959.42	3,751,792.99
Amount for Disbursements	2,195,959.42	3,751,792.99
<b><u>Disbursements</u></b>		
Commissions on Assessments	36,212.73	57,885.09
Commissions on Collections	36,212.73	57,885.09
Salary - Revenue Commissioner	20,309.92	34,746.75
Salary - Supernumerary	42,816.29	73,251.25
Reappraisal Update	99,627.25	170,867.49
Sub-Total	235,178.92	394,635.67
Remittances	1,960,780.50	3,357,419.29
Sub-Total	2,195,959.42	3,752,054.96
Amounts Overpaid		(261.97)
Total	\$ 2,195,959.42	\$ 3,751,792.99

<b>County School Taxes</b>	<b>Municipal Taxes</b>	<b>Total Ad Valorem Taxes</b>
\$ 3,625,526.46	\$ 2,757,846.00	\$ 13,411,765.76
(54,607.46)	(75,147.75)	(247,493.13)
3,570,919.00	2,682,698.25	13,164,272.63
(10,016.94)		(292,316.76)
(212,925.28)	(135,735.10)	(41,897.54)
		(752,056.78)
		(64,991.08)
	(12,090.60)	(41,616.60)
(72,040.66)	(77,539.70)	(296,601.80)
530.32	94.65	3,559.71
3,276,466.44	2,457,427.50	11,678,351.78
6,398.15	5,549.16	23,379.56
635.60	492.60	2,374.98
41,217.24	85,759.10	226,018.37
(1,611.54)	(2,563.25)	(7,757.21)
(182.24)	(284.40)	(871.92)
(66.20)		(178.74)
(41,217.24)	(85,759.10)	(226,018.37)
(1,628.42)	(2,210.20)	(7,074.59)
(1,010.08)	(282.75)	(3,341.08)
3,279,001.71	2,458,128.66	11,684,882.78
3,279,001.71	2,458,128.66	11,684,882.78
52,263.16	37,832.52	184,193.50
52,263.16	37,832.52	184,193.50
24,290.83	22,660.14	102,007.64
51,208.62		167,276.16
123,407.00	113,897.94	507,799.68
303,432.77	212,223.12	1,145,470.48
2,975,568.94	2,245,905.54	10,539,674.27
3,279,001.71	2,458,128.66	11,685,144.75
		(261.97)
\$ 3,279,001.71	\$ 2,458,128.66	\$ 11,684,882.78

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**Summary of Ad Valorem Taxes and Distributions****Regular Assessments: October 1, 2016 through September 30, 2017****Regular Collections: June 14, 2017 through July 20, 2018**

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	State	County
<b><u>Taxable Valuations</u></b>		
Gross Valuations Assessed	413,437,370	413,433,370
Errors in Assessments	(6,925,760)	(6,925,760)
Gross Valuations Assessed	406,511,610	406,507,610
Homestead Exemptions	(24,450,900)	(12,703,420)
Act #91-A Exemptions	(3,059,680)	(1,142,160)
Act #48 Exemptions	(23,729,200)	(23,729,200)
Act #91-B Exemptions	(8,070,020)	(1,193,900)
Abatements	(2,109,000)	(2,109,000)
Other Exemptions	(8,648,320)	(8,648,320)
Errors in Exemptions	253,000	122,880
Net Valuations Assessed	<u>336,697,490</u>	<u>357,104,490</u>





<b>County School</b>	<b>Municipal</b>
413,429,370	194,503,580
(6,925,760)	(5,073,880)
<hr/> 406,503,610	<hr/> 189,429,700
(1,142,160)	
(23,729,200)	(9,702,580)
	(1,974,120)
(8,648,320)	(5,456,220)
54,880	6,460
<hr/> 373,038,810	<hr/> 172,303,240
<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: June 14, 2017 through July 20, 2018***

	<b>General</b>	<b>Soldier</b>
Regular Assessments	\$ 1,033,593.43	\$ 413,437.37
Errors in Assessments	(17,314.40)	(6,925.76)
Gross Taxes Assessed	<u>1,016,279.03</u>	<u>406,511.61</u>
Homestead Exemptions	(61,127.25)	(24,450.90)
Act #91-A Exemptions	(7,649.20)	(3,059.68)
Act #48 Exemptions	(59,323.00)	(23,729.20)
Act #91-B Exemptions	(20,175.05)	(8,070.02)
Abatements	(5,272.50)	(2,109.00)
Other Exemptions	(21,620.80)	(8,648.32)
Errors in Exemptions	632.50	253.00
Net Taxes Assessed	<u>841,743.73</u>	<u>336,697.49</u>
Interest	1,609.44	643.81
Insolvents - Prior Year	183.35	73.34
Litigations - All Prior Years	14,614.42	5,845.79
Insolvents - Current	(526.50)	(210.60)
Insolvents - Prior Year	(59.60)	(23.84)
Litigations - Current	(16.55)	(6.62)
Litigations - All Prior Years	(14,614.42)	(5,845.79)
Land Bid In by the State	(470.35)	(188.14)
Refunds	(316.65)	(126.68)
Net Taxes Collected	<u>842,146.87</u>	<u>336,858.76</u>
Amount for Disbursements	<u>842,146.87</u>	<u>336,858.76</u>
 <b><u>Disbursements</u></b>		
Commissions on Assessments	9,136.47	6,737.18
Commissions on Collections	9,136.47	6,737.18
Salary - Revenue Commissioner	7,779.26	3,111.70
Salary - Supernumerary	16,399.82	6,559.93
Reappraisal Update	38,620.20	15,151.22
Sub-Total	<u>81,072.22</u>	<u>38,297.21</u>
Remittances	761,074.65	298,561.55
Total	<u>\$ 842,146.87</u>	<u>\$ 336,858.76</u>

<b>School</b>	<b>Total State Taxes</b>
\$ 1,240,312.11	\$ 2,687,342.91
(20,777.28)	(45,017.44)
<u>1,219,534.83</u>	<u>2,642,325.47</u>
(73,352.70)	(158,930.85)
(9,179.04)	(19,887.92)
(71,187.60)	(154,239.80)
(24,210.06)	(52,455.13)
	(7,381.50)
(25,944.96)	(56,214.08)
759.00	1,644.50
<u>1,016,419.47</u>	<u>2,194,860.69</u>
1,981.88	4,235.13
220.02	476.71
17,537.39	37,997.60
(631.80)	(1,368.90)
(71.52)	(154.96)
(19.86)	(43.03)
(17,537.39)	(37,997.60)
(564.42)	(1,222.91)
(379.98)	(823.31)
<u>1,016,953.79</u>	<u>2,195,959.42</u>
<u>1,016,953.79</u>	<u>2,195,959.42</u>

20,339.08	36,212.73
20,339.08	36,212.73
9,418.96	20,309.92
19,856.54	42,816.29
45,855.83	99,627.25
<u>115,809.49</u>	<u>235,178.92</u>
901,144.30	1,960,780.50
<u>\$ 1,016,953.79</u>	<u>\$ 2,195,959.42</u>

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***Distribution of County Ad Valorem Taxes******Regular Assessments: October 1, 2016 through September 30, 2017******Regular Collections: June 14, 2017 through July 20, 2018***

	<b>General</b>	<b>Road and Bridge</b>
Regular Assessments	\$ 2,067,166.85	\$ 1,033,583.43
Errors in Assessments	(34,628.80)	(17,314.40)
Gross Taxes Assessed	2,032,538.05	1,016,269.03
Homestead Exemptions	(63,517.10)	(31,758.55)
Act #91-A Exemptions	(5,710.80)	(2,855.40)
Act #48 Exemptions	(118,646.00)	(59,323.00)
Act #91-B Exemptions	(5,969.50)	(2,984.75)
Abatements	(10,545.00)	(5,272.50)
Other Exemptions	(43,241.60)	(21,620.80)
Errors in Exemptions	614.40	307.20
Net Taxes Assessed	1,785,522.45	892,761.23
Interest	3,434.49	1,710.26
Insolvents - Prior Year	366.70	183.35
Litigations - All Prior Years	29,285.24	14,646.78
Insolvents - Current	(1,053.00)	(526.50)
Insolvents - Prior Year	(119.20)	(59.60)
Litigations - Current	(33.10)	(16.55)
Litigations - All Prior Years	(29,285.24)	(14,646.78)
Land Bid In by the State	(958.60)	(479.30)
Refunds	(583.31)	(291.65)
Net Taxes Collected	1,786,576.43	893,281.24
Amount for Disbursements	1,786,576.43	893,281.24
 <b><u>Disbursements</u></b>		
Commissions on Assessments	18,580.76	17,865.62
Commissions on Collections	18,580.76	17,865.62
Salary - Revenue Commissioner	16,546.13	8,273.01
Salary - Supernumerary	34,881.67	17,440.72
Reappraisal Update	82,237.65	40,286.29
Sub-Total	170,826.97	101,731.26
Remittances	1,616,011.43	791,549.98
Sub-Total	1,786,838.40	893,281.24
Amounts Overpaid	(261.97)	
Total	\$ 1,786,576.43	\$ 893,281.24

Reappraisal	Special Fire Tax	Total County Taxes
\$	\$ 1,240,300.11	\$ 4,341,050.39
	(20,777.28)	(72,720.48)
	1,219,522.83	4,268,329.91
	(38,110.26)	(133,385.91)
	(3,426.48)	(11,992.68)
	(71,187.60)	(249,156.60)
	(3,581.70)	(12,535.95)
	(6,327.00)	(22,144.50)
	(25,944.96)	(90,807.36)
	368.64	1,290.24
	1,071,313.47	3,749,597.15
	2,052.37	7,197.12
	220.02	770.07
123.33	16,989.08	61,044.43
	(634.02)	(2,213.52)
	(71.52)	(250.32)
	(19.86)	(69.51)
(123.33)	(16,989.08)	(61,044.43)
	(575.16)	(2,013.06)
	(349.98)	(1,224.94)
	1,071,935.32	3,751,792.99
	1,071,935.32	3,751,792.99
	21,438.71	57,885.09
	21,438.71	57,885.09
	9,927.61	34,746.75
	20,928.86	73,251.25
	48,343.55	170,867.49
	122,077.44	394,635.67
	949,857.88	3,357,419.29
	1,071,935.32	3,752,054.96
		(261.97)
\$	\$ 1,071,935.32	\$ 3,751,792.99

***Distribution of County School Ad Valorem Taxes***  
***Regular Assessments: October 1, 2016 through September 30, 2017***  
***Regular Collections: June 14, 2017 through July 20, 2018***

	County-Wide	District #1	Special District #1	District #2
Regular Assessments	\$ 1,653,717.48	\$ 4,928.40	\$ 4,928.40	\$ 682,903.11
Errors in Assessments	(27,703.04)	(7.02)	(7.02)	(5,558.16)
Gross Taxes Assessed	1,626,014.44	4,921.38	4,921.38	677,344.95
Act #91-A Exemptions	(4,568.64)	(30.00)	(30.00)	(1,805.10)
Act #48 Exemptions	(94,916.80)	(394.44)	(394.44)	(43,844.52)
Other Exemptions	(34,593.28)	(136.92)	(136.92)	(10,550.82)
Errors in Exemptions	219.52	7.02	7.02	139.14
Net Taxes Assessed	1,492,155.24	4,367.04	4,367.04	621,283.65
Interest	2,967.39	14.34	14.34	1,053.78
Insolvents - Prior Year	293.36			121.14
Litigations - All Prior Years	23,500.69	6.18		1,384.56
Insolvents - Current	(842.40)	(1.68)	(1.68)	(113.58)
Insolvents - Prior Year	(95.38)			(14.28)
Litigations - Current	(26.48)			(19.86)
Litigations - All Prior Years	(23,500.69)	(6.18)		(1,384.56)
Land Bid In by the State	(790.88)			(149.22)
Refunds	(426.67)			(263.43)
Net Taxes Collected	1,493,234.18	4,379.70	4,379.70	621,898.20
Amount for Disbursements	1,493,234.18	4,379.70	4,379.70	621,898.20

**Disbursements**

Commissions on Assessments	29,864.68	87.59		12,437.96
Commissions on Collections	29,864.68	87.59		12,437.96
Salary - Revenue Commissioner	13,880.47	38.48		5,810.73
Salary - Supernumerary	29,262.07	81.12		12,249.86
Reappraisal Update	67,588.14	182.81		28,269.21
Sub-Total	170,460.04	477.59		71,205.72
Remittances	1,322,774.14	3,902.11	4,379.70	550,692.48
Total	\$ 1,493,234.18	\$ 4,379.70	\$ 4,379.70	\$ 621,898.20

**Taxable Valuations**

Gross Valuations Assessed	413,429,370	1,642,800	1,642,800	227,634,370
Errors In Assessments	(6,925,760)	(2,340)	(2,340)	(1,852,720)
Gross Valuations Assessed	406,503,610	1,640,460	1,640,460	225,781,650
Act #91-A Exemptions	(1,142,160)	(10,000)	(10,000)	(601,700)
Act #48 Exemptions	(23,729,200)	(131,480)	(131,480)	(14,614,840)
Other Exemptions	(8,648,320)	(45,640)	(45,640)	(3,516,940)
Errors In Exemptions	54,880	2,340	2,340	46,380
Net Valuations Assessed	373,038,810	1,455,680	1,455,680	207,094,550

Special District #2	District #33	District #40	District #77	Special District #77	Total County School Taxes
\$ 682,903.11 (5,558.16)	\$ 138,242.46 (1,074.96)	\$ 370,524.78 (13,575.18)	\$ 43,689.36 (561.96)	\$ 43,689.36 (561.96)	\$ 3,625,526.46 (54,607.46)
677,344.95 (1,805.10)	137,167.50 (658.98)	356,949.60 (715.68)	43,127.40 (201.72)	43,127.40 (201.72)	3,570,919.00 (10,016.94)
(43,844.52)	(12,412.02)	(11,984.70)	(2,566.92)	(2,566.92)	(212,925.28)
(10,550.82)	(4,168.86)	(10,273.68)	(814.68)	(814.68)	(72,040.66)
139.14	10.80	7.68			530.32
621,283.65	119,938.44	333,983.22	39,544.08	39,544.08	3,276,466.44
1,053.78	334.25	686.07	137.10	137.10	6,398.15
121.14	5.34	84.30	9.24	1.08	635.60
88.14	14,694.14	1,189.83	353.70		41,217.24
(111.24)	(163.68)	(331.80)	(22.74)	(22.74)	(1,611.54)
(14.28)	(4.50)	(43.48)	(9.24)	(1.08)	(182.24)
(19.86)					(66.20)
(88.14)	(14,694.14)	(1,189.83)	(353.70)		(41,217.24)
(149.22)	(34.32)	(314.46)	(95.16)	(95.16)	(1,628.42)
(263.43)		(56.55)			(1,010.08)
621,900.54	120,075.53	334,007.30	39,563.28	39,563.28	3,279,001.71
621,900.54	120,075.53	334,007.30	39,563.28	39,563.28	3,279,001.71
	2,401.51	6,680.15	791.27		52,263.16
	2,401.51	6,680.15	791.27		52,263.16
	1,131.24	3,068.59	361.32		24,290.83
	2,384.82	6,469.05	761.70		51,208.62
	5,515.21	20,089.57	1,762.06		123,407.00
	13,834.29	42,987.51	4,467.62		303,432.77
621,900.54	106,241.24	291,019.79	35,095.66	39,563.28	2,975,568.94
\$ 621,900.54	\$ 120,075.53	\$ 334,007.30	\$ 39,563.28	\$ 39,563.28	\$ 3,279,001.71
227,634,370 (1,852,720)	46,080,820 (358,320)	123,508,260 (4,525,060)	14,563,120 (187,320)	14,563,120 (187,320)	
225,781,650 (601,700)	45,722,500 (219,660)	118,983,200 (238,560)	14,375,800 (67,240)	14,375,800 (67,240)	
(14,614,840)	(4,137,340)	(3,994,900)	(855,640)	(855,640)	
(3,516,940)	(1,389,620)	(3,424,560)	(271,560)	(271,560)	
46,380	3,600	2,560			
207,094,550	39,979,480	111,327,740	13,181,360	13,181,360	

***Distribution of County-Wide School Ad Valorem Taxes***  
***Regular Assessments: October 1, 2016 through September 30, 2017***  
***Regular Collections: June 14, 2017 through July 20, 2018***

	<b>Covington County Board of Education</b>	<b>Andalusia City Board of Education</b>
Allocation Determined by State Superintendent of Education	51.59977%	26.91947%
County-Wide Taxes for Disbursement	<u>\$ 770,505.40</u>	<u>\$ 401,970.73</u>
<b><u>Disbursements</u></b>		
Commissions on Assessments	15,410.11	8,039.41
Commissions on Collections	15,410.11	8,039.41
Salary - Revenue Commissioner	7,162.29	3,736.55
Salary - Supernumerary	15,099.16	7,877.19
Reappraisal Update	34,875.32	18,194.37
Sub-Total	<u>87,956.99</u>	<u>45,886.93</u>
Remittances	682,548.41	356,083.80
Total	<u>\$ 770,505.40</u>	<u>\$ 401,970.73</u>





<b>Opp City Board of Education</b>	<b>Total County-Wide School Tax</b>
21.48076%	100.00000%
<u>\$ 320,758.05</u>	<u>\$ 1,493,234.18</u>
6,415.16	29,864.68
6,415.16	29,864.68
2,981.63	13,880.47
6,285.72	29,262.07
14,518.45	67,588.14
<u>36,616.12</u>	<u>170,460.04</u>
<u>284,141.93</u>	<u>1,322,774.14</u>
<u>\$ 320,758.05</u>	<u>\$ 1,493,234.18</u>

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

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

***Regular Collections: June 14, 2017 through July 20, 2018***

	<b>Andalusia</b>	<b>Opp</b>
Regular Assessments	\$ 1,852,623.90	\$ 691,212.30
Errors in Assessments	(67,875.90)	(5,374.80)
Gross Taxes Assessed	1,784,748.00	685,837.50
Act #48 Exemptions	(59,923.50)	(62,060.10)
Abatements	(7,650.60)	(4,440.00)
Other Exemptions	(51,368.40)	(20,844.30)
Errors in Exemptions	38.40	54.00
Net Taxes Assessed	1,665,843.90	598,547.10
Interest	3,429.54	1,505.08
Insolvents - Prior Year	323.70	165.30
Litigations - All Prior Years	6,431.16	77,372.84
Insolvents - Current	(1,659.00)	(772.50)
Insolvents - Prior Year	(119.70)	(161.10)
Litigations - All Prior Years	(6,431.16)	(77,372.84)
Land Bid In by the State	(1,572.30)	(171.60)
Refunds	(282.75)	
Net Taxes Collected	1,665,963.39	599,112.28
Amount for Disbursements	1,665,963.39	599,112.28
 <b><u>Disbursements</u></b>		
Commissions on Assessments	25,677.49	9,161.96
Commissions on Collections	25,677.49	9,161.96
Salary - Revenue Commissioner	15,283.56	5,640.59
Reappraisal Update	76,824.51	28,338.27
Sub-Total	143,463.05	52,302.77
Remittances	1,522,500.34	546,809.51
Total	\$ 1,665,963.39	\$ 599,112.28
 <b><u>Taxable Valuations</u></b>		
Gross Valuations Assessed	123,508,260	46,080,820
Errors In Assessments	(4,525,060)	(358,320)
Gross Valuations Assessed	118,983,200	45,722,500
Act #48 Exemptions	(3,994,900)	(4,137,340)
Abatements	(1,530,120)	(444,000)
Other Exemptions	(3,424,560)	(1,389,620)
Errors In Exemptions	2,560	3,600
Net Valuations Assessed	110,036,180	39,755,140

Florala	Red Level	Lockhart	River Falls	Total Municipal Taxes
\$ 145,631.20	\$ 24,692.10	\$ 16,782.00	\$ 26,904.50	\$ 2,757,846.00
(1,873.20)	(23.85)			(75,147.75)
143,758.00	24,668.25	16,782.00	26,904.50	2,682,698.25
(8,506.40)	(1,631.40)	(2,205.60)	(1,408.10)	(135,735.10)
				(12,090.60)
(2,715.60)	(2,252.40)	(16.40)	(342.60)	(77,539.70)
	2.25			94.65
132,536.00	20,786.70	14,560.00	25,153.80	2,457,427.50
458.02	41.02	87.72	27.78	5,549.16
3.60				492.60
1,826.40	128.70			85,759.10
(61.00)	(70.75)			(2,563.25)
(3.60)				(284.40)
(1,826.40)	(128.70)			(85,759.10)
(317.20)	(21.60)	(41.80)	(85.70)	(2,210.20)
				(282.75)
132,615.82	20,735.37	14,605.92	25,095.88	2,458,128.66
132,615.82	20,735.37	14,605.92	25,095.88	2,458,128.66
2,048.96	319.26	227.38	397.48	37,832.52
2,048.96	319.26	227.38	397.48	37,832.52
1,206.72	190.90	129.48	208.89	22,660.14
6,071.76	961.26	650.49	1,051.65	113,897.94
11,376.40	1,790.68	1,234.73	2,055.49	212,223.12
121,239.42	18,944.69	13,371.19	23,040.39	2,245,905.54
\$ 132,615.82	\$ 20,735.37	\$ 14,605.92	\$ 25,095.88	\$ 2,458,128.66
14,563,120	3,292,280	1,678,200	5,380,900	194,503,580
(187,320)	(3,180)			(5,073,880)
14,375,800	3,289,100	1,678,200	5,380,900	189,429,700
(850,640)	(217,520)	(220,560)	(281,620)	(9,702,580)
				(1,974,120)
(271,560)	(300,320)	(1,640)	(68,520)	(5,456,220)
	300			6,460
13,253,600	2,771,560	1,456,000	5,030,760	172,303,240

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***Distribution of Fees and Other Collections******Regular Assessments: October 1, 2016 through September 30, 2017******Regular Collections: June 14, 2017 through July 20, 2018***

	Forestry Acreage Assessment	Commissions and Fees on Assessments	Commissions and Fees on Collections
Fees on Assessments	\$	\$ 1,835.00	\$
Fees on Collections			28,707.00
Acreage Assessments	37,572.91	750.98	750.98
Deductions from Ad Valorem Taxes			
Interest Collected	36.25		
Manufactured Home Registrations			
Mail Fees			
Advertising			
Copy and Map Sales			
Citations and Probate Fees			
Excess on Land Sales			
Land Redemptions from Individuals			
Firefighter's Annuity			
Rescue Squads			
Clean-Up Fees			
Interest Earned			
Commissions	(1,501.96)	184,193.50	184,193.50
Insolvents - Prior Year		80.00	
Litigations - All Prior Years		193.00	
Insolvents - Current Year		(105.00)	
Insolvents - Prior Year		(60.00)	
Litigations - All Prior Years		(193.00)	
Errors in Assessments	(60.88)	(5.00)	
Amount for Distribution	<u>36,046.32</u>	<u>186,689.48</u>	<u>213,651.48</u>
<b><u>Disbursements</u></b>			
Remittances	36,046.32	197,902.22	224,934.22
Amounts Due			
Sub-Total	<u>36,046.32</u>	<u>197,902.22</u>	<u>224,934.22</u>
Amounts Overpaid		(11,212.74)	(11,282.74)
Total	<u>\$ 36,046.32</u>	<u>\$ 186,689.48</u>	<u>\$ 213,651.48</u>

Salaries - Revenue Commissioner	Salaries Supernumerary	Reappraisal Budget	Other Collections	Total
\$	\$	\$	\$	\$
				1,835.00
				28,707.00
				39,074.87
102,007.64	167,276.16	507,799.68		777,083.48
				36.25
			38,354.50	38,354.50
			9,244.62	9,244.62
			12,105.00	12,105.00
			2,037.00	2,037.00
			13,830.00	13,830.00
			80,577.19	80,577.19
			37,602.25	37,602.25
			403.89	403.89
			587.63	587.63
			17,940.14	17,940.14
			367.27	367.27
				366,885.04
				80.00
				193.00
				(105.00)
				(60.00)
				(193.00)
				(65.88)
102,007.64	167,276.16	507,799.68	213,049.49	1,426,520.25
79,347.49	167,276.16	507,799.68	212,682.22	1,425,988.31
22,660.15			367.27	23,027.42
102,007.64	167,276.16	507,799.68	213,049.49	1,449,015.73
				(22,495.48)
\$ 102,007.64	\$ 167,276.16	\$ 507,799.68	\$ 213,049.49	\$ 1,426,520.25

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***Detail of Disbursements and Audit Settlement******Regular Assessments: October 1, 2015 through September 30, 2016******Regular Collections: June 16, 2016 through June 13, 2017******Manufactured Home Registrations: June 1, 2016 through May 31, 2017***

	Total Collections	Commissions and Special Deductions
<b><u>State of Alabama</u></b>		
<b><u>Ad Valorem Taxes</u></b>		
General Ad Valorem Tax	\$ 817,953.68	\$ (64,848.04)
Soldier Ad Valorem Tax	327,181.76	(31,729.09)
School Ad Valorem Tax	990,360.96	(96,149.54)
Total State Ad Valorem Taxes	<u>2,135,496.40</u>	<u>(192,726.67)</u>
<b><u>Manufactured Home Registrations</u></b>		
General Fund	8,590.88	
Road and Bridge	15.00	
Total Manufactured Home Registrations	<u>8,605.88</u>	
Forestry Commission - Forestry Acreage Assessment	37,459.38	(1,498.40)
Total State of Alabama	<u>2,181,561.66</u>	<u>(194,225.07)</u>
<b><u>Covington County</u></b>		
<b><u>Ad Valorem Taxes</u></b>		
General Ad Valorem Tax	1,739,742.93	(136,168.68)
Road and Bridge Ad Valorem Tax	869,866.21	(84,264.99)
Special Fire Tax	1,043,842.63	(101,123.59)
Total County Ad Valorem Taxes	<u>3,653,451.77</u>	<u>(321,557.26)</u>
<b><u>Manufactured Home Registrations</u></b>		
General Fund	20,758.75	
Manufactured Home Trust Fund	1,189.00	
Total Manufactured Home Registrations	<u>21,947.75</u>	
Fees and Commissions on Assessments	1,710.00	180,279.05
Fees and Commissions on Collections	24,759.00	180,279.05
Provision for Salaries - Revenue Commissioner		99,153.67
Provision for Supernumerary Officials		167,276.16
Provision for Reappraisal Maintenance		298,201.06
Interest Earned - General Fund	234.81	
Certified Mail	9,945.08	
Copy and Map Sales	1,859.00	
Total Covington County	<u>3,713,907.41</u>	<u>603,631.73</u>
Sub-Total Forward	\$ 5,895,469.07	\$ 409,406.66

Net Amount to Be Remitted	Remittances	Audit Settlement	
		Amounts Due	Amounts Overpaid
\$ 753,105.64	\$ 753,105.64	\$	\$
295,452.67	295,452.67		
894,211.42	894,211.42		
<u>1,942,769.73</u>	<u>1,942,769.73</u>		
8,590.88	8,590.88		
15.00	15.00		
<u>8,605.88</u>	<u>8,605.88</u>		
35,960.98	35,960.98		
<u>1,987,336.59</u>	<u>1,987,336.59</u>		
1,603,574.25	1,603,665.75		(91.50)
785,601.22	785,601.22		
942,719.04	942,719.04		
<u>3,331,894.51</u>	<u>3,331,986.01</u>		<u>(91.50)</u>
20,758.75	20,758.75		
1,189.00	1,189.00		
<u>21,947.75</u>	<u>21,947.75</u>		
181,989.05	192,793.60		(10,804.55)
205,038.05	215,837.60		(10,799.55)
99,153.67	77,468.77	21,684.90	
167,276.16	167,276.16		
298,201.06	298,201.06		
234.81		234.81	
9,945.08	9,940.08	5.00	
1,859.00	1,859.00		
<u>4,317,539.14</u>	<u>4,317,310.03</u>	<u>21,924.71</u>	<u>(21,695.60)</u>
\$ 6,304,875.73	\$ 6,304,646.62	\$ 21,924.71	\$ (21,695.60)

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***Detail of Disbursements and Audit Settlement******Regular Assessments: October 1, 2015 through September 30, 2016******Regular Collections: June 16, 2016 through June 13, 2017******Manufactured Home Registrations: June 1, 2016 through May 31, 2017***

	<b>Total Collections</b>	<b>Commissions and Special Deductions</b>
Sub-Total Brought Forward	\$ 5,895,469.07	\$ 409,406.66
<b><u>Covington County Schools</u></b>		
<b><u>Covington County Board of Education</u></b>		
<b><u>Ad Valorem Taxes</u></b>		
County-Wide Taxes	752,616.71	(72,963.20)
District #1 Taxes	4,046.20	(480.30)
Special District #1 Taxes	4,046.20	
District #2 Taxes	610,876.21	(59,629.20)
Special District #2 Taxes	610,876.21	
District #77 Taxes	38,074.85	(3,721.75)
Special District #77 Taxes	38,083.01	
Total County Board Ad Valorem Taxes	<u>2,058,619.39</u>	<u>(136,794.45)</u>
Manufactured Home Registrations	7,857.87	
Total Covington County Board of Education	<u>2,066,477.26</u>	<u>(136,794.45)</u>
<b><u>Andalusia City Board of Education</u></b>		
<b><u>Ad Valorem Taxes</u></b>		
County-Wide Taxes	392,356.93	(38,037.46)
District #40 Taxes	322,718.13	(30,941.11)
Total Andalusia City Board Ad Valorem Taxes	<u>715,075.06</u>	<u>(68,978.57)</u>
Manufactured Home Registrations	189.50	
Total Andalusia City Board of Education	<u>715,264.56</u>	<u>(68,978.57)</u>
<b><u>Opp City Board of Education</u></b>		
<b><u>Ad Valorem Taxes</u></b>		
County-Wide Taxes	314,512.19	(30,490.70)
District #33 Taxes	118,897.36	(11,351.60)
Total City Board Ad Valorem Taxes	<u>433,409.55</u>	<u>(41,842.30)</u>
Manufactured Home Registrations	543.50	
Total Opp City Board of Education	<u>433,953.05</u>	<u>(41,842.30)</u>
Total Covington County Schools	<u>3,215,694.87</u>	<u>(247,615.32)</u>
Sub-Total Forward	\$ 9,111,163.94	\$ 161,791.34



Net Amount to Be Remitted	Remittances	Audit Settlement	
		Amounts Due	Amounts Overpaid
\$ 6,304,875.73	\$ 6,304,646.62	\$ 21,924.71	\$ (21,695.60)
679,653.51	679,653.51		
3,565.90	3,565.90		
4,046.20	4,046.20		
551,247.01	551,247.01		
610,876.21	610,876.21		
34,353.10	34,353.10		
38,083.01	38,083.01		
1,921,824.94	1,921,824.94		
7,857.87	7,857.87		
1,929,682.81	1,929,682.81		
354,319.47	354,319.47		
291,777.02	291,777.02		
646,096.49	646,096.49		
189.50	189.50		
646,285.99	646,285.99		
284,021.49	284,021.49		
107,545.76	107,545.76		
391,567.25	391,567.25		
543.50	543.50		
392,110.75	392,110.75		
2,968,079.55	2,968,079.55		
\$ 9,272,955.28	\$ 9,272,726.17	\$ 21,924.71	\$ (21,695.60)

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***Detail of Disbursements and Audit Settlement******Regular Assessments: October 1, 2015 through September 30, 2016******Regular Collections: June 16, 2016 through June 13, 2017******Manufactured Home Registrations: June 1, 2016 through May 31, 2017***

	<b>Total Collections</b>	<b>Commissions and Special Deductions</b>
Sub-Total Brought Forward	\$ 9,111,163.94	\$ 161,791.34
<b><u>Municipalities</u></b>		
<b><u>Ad Valorem Taxes</u></b>		
Andalusia	1,607,366.82	(109,037.66)
Opp	592,708.15	(40,248.04)
Floralia	127,188.81	(8,785.85)
Red Level	20,072.98	(1,330.14)
Lockhart	13,614.94	(931.07)
River Falls	21,964.49	(1,458.58)
Total Municipal Ad Valorem Taxes	<u>2,382,916.19</u>	<u>(161,791.34)</u>
<b><u>Manufactured Home Registrations</u></b>		
Andalusia	189.50	
Opp	543.50	
Floralia	221.00	
Red Level	81.00	
Lockhart	24.00	
River Falls	117.00	
Gantt	18.00	
Total Manufactured Home Registrations	<u>1,194.00</u>	
Total Municipalities	<u>2,384,110.19</u>	<u>(161,791.34)</u>
<b><u>Officials and Individuals</u></b>		
Advertising	15,333.00	
Land Redemptions from Individuals	7,943.68	
Redemption Fee	0.50	
Excess Land Sales Trust Fund	41,159.20	
Probate Judge Fees	10,725.00	
Alabama Firefighter's Annuity	410.29	
Rescue Squads	465.27	
Clean-Up Fees	5,178.68	
Interest Earned - Special Fund of the Probate Judge	29.28	
Interest Earned - Special Fund of the Revenue Commissioner	29.28	
Total Officials and Individuals	<u>81,274.18</u>	
Totals	<u>\$ 11,576,548.31</u>	<u>\$</u>

	Net Amount to Be Remitted	Remittances	Audit Settlement	
			Amounts Due	Amounts Overpaid
\$	9,272,955.28	\$ 9,272,726.17	\$ 21,924.71	\$ (21,695.60)
	1,498,329.16	1,498,199.82	129.34	
	552,460.11	552,592.68		(132.57)
	118,402.96	118,402.96		
	18,742.84	18,742.84		
	12,683.87	12,683.87		
	20,505.91	20,505.91		
	<u>2,221,124.85</u>	<u>2,221,128.08</u>	<u>129.34</u>	<u>(132.57)</u>
	189.50	189.50		
	543.50	543.50		
	221.00	221.00		
	81.00	81.00		
	24.00	24.00		
	117.00	117.00		
	18.00	18.00		
	<u>1,194.00</u>	<u>1,194.00</u>		
	<u>2,222,318.85</u>	<u>2,222,322.08</u>	<u>129.34</u>	<u>(132.57)</u>
	15,333.00	15,293.00	40.00	
	7,943.68	7,943.68		
	0.50	0.50		
	41,159.20	41,159.20		
	10,725.00	10,715.00	10.00	
	410.29	410.29		
	465.27	465.27		
	5,178.68	5,178.68		
	29.28		29.28	
	29.28		29.28	
	<u>81,274.18</u>	<u>81,165.62</u>	<u>108.56</u>	
\$	<u>11,576,548.31</u>	<u>\$ 11,576,213.87</u>	<u>\$ 22,162.61</u>	<u>\$ (21,828.17)</u>

**Summary of Ad Valorem Taxes and Distributions**

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

**Regular Collections: June 16, 2016 through June 13, 2017**

	State Taxes	County Taxes
Regular Assessments	\$ 2,547,021.75	\$ 4,114,419.75
Errors in Assessments	(16,527.68)	(26,698.56)
Gross Taxes Assessed	2,530,494.07	4,087,721.19
Homestead Exemptions	(158,855.58)	(133,537.95)
Act #91-A Exemptions	(19,221.41)	(12,147.03)
Act #48 Exemptions	(151,334.04)	(244,462.68)
Act #91-B Exemptions	(57,724.55)	(13,946.94)
Abatements	(11,187.89)	(33,563.67)
Other Exemptions	(4,406.87)	(7,118.79)
Errors in Exemptions	4,428.25	4,819.50
Net Taxes Assessed	2,132,191.98	3,647,763.63
Interest	3,834.77	6,563.53
Land Redemptions from the State	55.04	88.96
Insolvents - Prior Year	574.86	928.62
Litigations - All Prior Years	37,977.45	61,011.88
Insolvents - Current	(476.71)	(770.07)
Insolvents - Prior Year	(280.67)	(453.39)
Litigations - Current	(20.15)	(32.55)
Litigations - All Prior Years	(37,977.45)	(61,011.88)
Land Bid In by the State	(60.84)	(98.28)
Refunds	(321.88)	(538.68)
Net Taxes Collected	2,135,496.40	3,653,451.77
Amount for Disbursements	2,135,496.40	3,653,451.77
<b>Disbursements</b>		
Commissions on Assessments	35,245.40	56,386.60
Commissions on Collections	35,245.40	56,386.60
Salary - Revenue Commissioner	19,870.40	33,880.81
Salary - Supernumerary	42,872.87	73,166.59
Reappraisal Update	59,492.60	101,736.66
Sub-Total	192,726.67	321,557.26
Remittances	1,942,769.73	3,331,986.01
Sub-Total	2,135,496.40	3,653,543.27
Amounts Due		
Sub-Total	2,135,496.40	3,653,543.27
Amounts Overpaid		(91.50)
Total	\$ 2,135,496.40	\$ 3,653,451.77

	<b>County School Taxes</b>	<b>Municipal Taxes</b>	<b>Total Ad Valorem Taxes</b>
\$	3,447,369.54	\$ 2,553,140.85	\$ 12,661,951.89
	(22,426.00)	(16,216.75)	(81,868.99)
	3,424,943.54	2,536,924.10	12,580,082.90
			(292,393.53)
	(10,014.12)		(41,382.56)
	(207,887.76)	(138,296.90)	(741,981.38)
			(71,671.49)
		(17,106.00)	(61,857.56)
	(5,843.44)	(4,942.00)	(22,311.10)
	750.20	1,549.10	11,547.05
	3,201,948.42	2,378,128.30	11,360,032.33
	5,804.95	5,272.30	21,475.55
	59.85	128.19	332.04
	744.96	1,035.60	3,284.04
	41,195.54	85,712.60	225,897.47
	(635.60)	(492.60)	(2,374.98)
	(339.70)	(509.70)	(1,583.46)
	(21.70)	(46.50)	(120.90)
	(41,195.54)	(85,712.60)	(225,897.47)
	(65.52)	(140.40)	(365.04)
	(391.66)	(459.00)	(1,711.22)
	3,207,104.00	2,382,916.19	11,378,968.36
	3,207,104.00	2,382,916.19	11,378,968.36
	51,081.97	36,815.88	179,529.85
	51,081.97	36,815.88	179,529.85
	23,717.56	21,684.90	99,153.67
	51,236.70		167,276.16
	70,497.12	66,474.68	298,201.06
	247,615.32	161,791.34	923,690.59
	2,959,488.68	2,221,128.08	10,455,372.50
	3,207,104.00	2,382,919.42	11,379,063.09
		129.34	129.34
	3,207,104.00	2,383,048.76	11,379,192.43
		(132.57)	(224.07)
\$	3,207,104.00	\$ 2,382,916.19	\$ 11,378,968.36

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**Summary of Ad Valorem Taxes and Distributions****Regular Assessments: October 1, 2015 through September 30, 2016****Regular Collections: June 16, 2016 through June 13, 2017**

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	State	County
<b><u>Taxable Valuations</u></b>		
Gross Valuations Assessed	391,849,500	391,849,500
Errors in Assessments	(2,542,720)	(2,542,720)
Gross Valuations Assessed	<u>389,306,780</u>	<u>389,306,780</u>
Homestead Exemptions	(24,439,320)	(12,717,900)
Act #91-A Exemptions	(2,957,140)	(1,156,860)
Act #48 Exemptions	(23,282,160)	(23,282,160)
Act #91-B Exemptions	(8,880,700)	(1,328,280)
Abatements	(3,196,540)	(3,196,540)
Other Exemptions	(677,980)	(677,980)
Errors in Exemptions	807,740	459,000
Net Valuations Assessed	<u><u>326,680,680</u></u>	<u><u>347,406,060</u></u>



<b>County School</b>	<b>Municipal</b>
391,849,500	179,896,480
(2,542,720)	(1,146,720)
<hr/> 389,306,780	<hr/> 178,749,760
(1,156,860)	
(23,282,160)	(9,881,900)
	(2,881,760)
(677,980)	(347,900)
82,880	286,320
<hr/> 364,272,660	<hr/> 165,924,520
<hr/> <hr/>	<hr/> <hr/>

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

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

***Regular Collections: June 16, 2016 through June 13, 2017***

	<b>General</b>	<b>Soldier</b>
Regular Assessments	\$ 979,623.75	\$ 391,849.50
Errors in Assessments	(6,356.80)	(2,542.72)
Gross Taxes Assessed	<u>973,266.95</u>	<u>389,306.78</u>
Homestead Exemptions	(61,098.30)	(24,439.32)
Act #91-A Exemptions	(7,392.85)	(2,957.14)
Act #48 Exemptions	(58,205.40)	(23,282.16)
Act #91-B Exemptions	(22,201.75)	(8,880.70)
Abatements	(7,991.35)	(3,196.54)
Other Exemptions	(1,694.95)	(677.98)
Errors in Exemptions	2,019.35	807.74
Net Taxes Assessed	<u>816,701.70</u>	<u>326,680.68</u>
Interest	1,456.23	582.61
Land Redemptions from the State	20.90	8.53
Insolvents - Prior Year	221.10	88.44
Litigations - All Prior Years	14,606.67	5,842.69
Insolvents - Current	(183.35)	(73.34)
Insolvents - Prior Year	(107.95)	(43.18)
Litigations - Current	(7.75)	(3.10)
Litigations - All Prior Years	(14,606.67)	(5,842.69)
Land Bid In by the State	(23.40)	(9.36)
Refunds	(123.80)	(49.52)
Net Taxes Collected	<u>817,953.68</u>	<u>327,181.76</u>
Amount for Disbursements	<u>817,953.68</u>	<u>327,181.76</u>
<b><u>Disbursements</u></b>		
Commissions on Assessments	8,894.54	6,543.64
Commissions on Collections	8,894.54	6,543.64
Salary - Revenue Commissioner	7,605.09	3,044.02
Salary - Supernumerary	16,409.79	6,557.23
Reappraisal Update	23,044.08	9,040.56
Sub-Total	<u>64,848.04</u>	<u>31,729.09</u>
Remittances	753,105.64	295,452.67
Total	<u>\$ 817,953.68</u>	<u>\$ 327,181.76</u>



School	Total State Taxes
\$ 1,175,548.50	\$ 2,547,021.75
(7,628.16)	(16,527.68)
1,167,920.34	2,530,494.07
(73,317.96)	(158,855.58)
(8,871.42)	(19,221.41)
(69,846.48)	(151,334.04)
(26,642.10)	(57,724.55)
	(11,187.89)
(2,033.94)	(4,406.87)
1,601.16	4,428.25
988,809.60	2,132,191.98
1,795.93	3,834.77
25.61	55.04
265.32	574.86
17,528.09	37,977.45
(220.02)	(476.71)
(129.54)	(280.67)
(9.30)	(20.15)
(17,528.09)	(37,977.45)
(28.08)	(60.84)
(148.56)	(321.88)
990,360.96	2,135,496.40
990,360.96	2,135,496.40
19,807.22	35,245.40
19,807.22	35,245.40
9,221.29	19,870.40
19,905.85	42,872.87
27,407.96	59,492.60
96,149.54	192,726.67
894,211.42	1,942,769.73
\$ 990,360.96	\$ 2,135,496.40

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

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

***Regular Collections: June 16, 2016 through June 13, 2017***

	<b>General</b>	<b>Road and Bridge</b>
Regular Assessments	\$ 1,959,247.50	\$ 979,623.75
Errors in Assessments	(12,713.60)	(6,356.80)
Gross Taxes Assessed	1,946,533.90	973,266.95
Homestead Exemptions	(63,589.50)	(31,794.75)
Act #91-A Exemptions	(5,784.30)	(2,892.15)
Act #48 Exemptions	(116,410.80)	(58,205.40)
Act #91-B Exemptions	(6,641.40)	(3,320.70)
Abatements	(15,982.70)	(7,991.35)
Other Exemptions	(3,389.90)	(1,694.95)
Errors in Exemptions	2,295.00	1,147.50
Net Taxes Assessed	1,737,030.30	868,515.15
Interest	3,131.45	1,560.06
Land Redemptions from the State	41.93	21.38
Insolvents - Prior Year	442.20	221.10
Litigations - All Prior Years	29,269.74	14,639.03
Insolvents - Current	(366.70)	(183.35)
Insolvents - Prior Year	(215.90)	(107.95)
Litigations - Current	(15.50)	(7.75)
Litigations - All Prior Years	(29,269.74)	(14,639.03)
Land Bid In by the State	(46.80)	(23.40)
Refunds	(258.05)	(129.03)
Net Taxes Collected	1,739,742.93	869,866.21
Amount for Disbursements	1,739,742.93	869,866.21
<b><u>Disbursements</u></b>		
Commissions on Assessments	18,112.43	17,397.32
Commissions on Collections	18,112.43	17,397.32
Salary - Revenue Commissioner	16,132.30	8,071.11
Salary - Supernumerary	34,843.62	17,413.44
Reappraisal Update	48,967.90	23,985.80
Sub-Total	136,168.68	84,264.99
Remittances	1,603,665.75	785,601.22
Sub-Total	1,739,834.43	869,866.21
Amounts Overpaid	(91.50)	
Total	\$ 1,739,742.93	\$ 869,866.21

Reappraisal	Special Fire Tax	Total County Taxes
\$	\$ 1,175,548.50	\$ 4,114,419.75
	(7,628.16)	(26,698.56)
	1,167,920.34	4,087,721.19
	(38,153.70)	(133,537.95)
	(3,470.58)	(12,147.03)
	(69,846.48)	(244,462.68)
	(3,984.84)	(13,946.94)
	(9,589.62)	(33,563.67)
	(2,033.94)	(7,118.79)
	1,377.00	4,819.50
	1,042,218.18	3,647,763.63
	1,872.02	6,563.53
	25.65	88.96
	265.32	928.62
123.33	16,979.78	61,011.88
	(220.02)	(770.07)
	(129.54)	(453.39)
	(9.30)	(32.55)
(123.33)	(16,979.78)	(61,011.88)
	(28.08)	(98.28)
	(151.60)	(538.68)
	1,043,842.63	3,653,451.77
	1,043,842.63	3,653,451.77
	20,876.85	56,386.60
	20,876.85	56,386.60
	9,677.40	33,880.81
	20,909.53	73,166.59
	28,782.96	101,736.66
	101,123.59	321,557.26
	942,719.04	3,331,986.01
	1,043,842.63	3,653,543.27
		(91.50)
\$	\$ 1,043,842.63	\$ 3,653,451.77

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

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

***Regular Collections: June 16, 2016 through June 13, 2017***

	County-Wide	District #1	Special District #1	District #2
Regular Assessments	\$ 1,567,398.00	\$ 4,424.34	\$ 4,424.34	\$ 659,341.80
Errors in Assessments	(10,170.88)	(13.50)	(13.50)	(4,457.94)
Gross Taxes Assessed	1,557,227.12	4,410.84	4,410.84	654,883.86
Act #91-A Exemptions	(4,627.44)	(30.00)	(30.00)	(1,684.68)
Act #48 Exemptions	(93,128.64)	(344.22)	(344.22)	(42,140.70)
Other Exemptions	(2,711.92)			(1,097.58)
Errors in Exemptions	331.52			166.74
Net Taxes Assessed	1,457,090.64	4,036.62	4,036.62	610,127.64
Interest	2,709.13	9.58	9.58	932.47
Land Redemptions from the State	34.20			
Insolvents - Prior Year	353.76			24.36
Litigations - All Prior Years	23,488.29	6.18		1,384.56
Insolvents - Current	(293.36)			(121.14)
Insolvents - Prior Year	(172.72)			(22.68)
Litigations - Current	(12.40)			
Litigations - All Prior Years	(23,488.29)	(6.18)		(1,384.56)
Land Bid In by the State	(37.44)			
Refunds	(185.98)			(64.44)
Net Taxes Collected	1,459,485.83	4,046.20	4,046.20	610,876.21
Amount for Disbursements	1,459,485.83	4,046.20	4,046.20	610,876.21

### **Disbursements**

Commissions on Assessments	29,189.72	80.92		12,217.52
Commissions on Collections	29,189.72	80.92		12,217.52
Salary - Revenue Commissioner	13,554.31	49.58		5,741.00
Salary - Supernumerary	29,273.33	117.10		12,395.16
Reappraisal Update	40,284.28	151.78		17,058.00
Sub-Total	141,491.36	480.30		59,629.20
Remittances	1,317,994.47	3,565.90	4,046.20	551,247.01
Total	\$ 1,459,485.83	\$ 4,046.20	\$ 4,046.20	\$ 610,876.21

### **Taxable Valuations**

Gross Valuations Assessed	391,849,500	1,474,780	1,474,780	219,780,600
Errors In Assessments	(2,542,720)	(4,500)	(4,500)	(1,485,980)
Gross Valuations Assessed	389,306,780	1,470,280	1,470,280	218,294,620
Act #91-A Exemptions	(1,156,860)	(10,000)	(10,000)	(561,560)
Act #48 Exemptions	(23,282,160)	(114,740)	(114,740)	(14,046,900)
Other Exemptions	(677,980)			(365,860)
Errors In Exemptions	82,880			55,580
Net Valuations Assessed	364,272,660	1,345,540	1,345,540	203,375,880

Special District #2	District #33	District #40	District #77	Special District #77	Total County School Taxes
\$ 659,341.80 (4,457.94)	\$ 133,293.30 (1,068.42)	\$ 337,832.16 (1,932.78)	\$ 40,656.90 (155.52)	\$ 40,656.90 (155.52)	\$ 3,447,369.54 (22,426.00)
654,883.86 (1,684.68)	132,224.88 (706.92)	335,899.38 (847.56)	40,501.38 (201.42)	40,501.38 (201.42)	3,424,943.54 (10,014.12)
(42,140.70)	(12,889.98)	(12,043.86)	(2,427.72)	(2,427.72)	(207,887.76)
(1,097.58)	(8.10)	(928.26)			(5,843.44)
166.74	48.60	30.00	3.30	3.30	750.20
610,127.64	118,668.48	322,109.70	37,875.54	37,875.54	3,201,948.42
932.47	285.58	682.56	121.79	121.79	5,804.95
		25.65			59.85
24.36	24.06	115.38	101.52	101.52	744.96
88.14	14,694.14	1,180.53	353.70		41,195.54
(121.14)	(5.34)	(84.30)	(9.24)	(1.08)	(635.60)
(22.68)	(15.30)	(76.80)	(14.76)	(14.76)	(339.70)
		(9.30)			(21.70)
(88.14)	(14,694.14)	(1,180.53)	(353.70)		(41,195.54)
		(28.08)			(65.52)
(64.44)	(60.12)	(16.68)			(391.66)
610,876.21	118,897.36	322,718.13	38,074.85	38,083.01	3,207,104.00
610,876.21	118,897.36	322,718.13	38,074.85	38,083.01	3,207,104.00
	2,377.95	6,454.36	761.50		51,081.97
	2,377.95	6,454.36	761.50		51,081.97
	1,070.86	2,944.86	356.95		23,717.56
	2,325.14	6,356.50	769.47		51,236.70
	3,199.70	8,731.03	1,072.33		70,497.12
	11,351.60	30,941.11	3,721.75		247,615.32
610,876.21	107,545.76	291,777.02	34,353.10	38,083.01	2,959,488.68
\$ 610,876.21	\$ 118,897.36	\$ 322,718.13	\$ 38,074.85	\$ 38,083.01	\$ 3,207,104.00
219,780,600 (1,485,980)	44,431,100 (356,140)	112,610,720 (644,260)	13,552,300 (51,840)	13,552,300 (51,840)	
218,294,620 (561,560)	44,074,960 (235,640)	111,966,460 (282,520)	13,500,460 (67,140)	13,500,460 (67,140)	
(14,046,900)	(4,296,660)	(4,014,620)	(809,240)	(809,240)	
(365,860)	(2,700)	(309,420)			
55,580	16,200	10,000	1,100	1,100	
203,375,880	39,556,160	107,369,900	12,625,180	12,625,180	

***Distribution of County-Wide School Ad Valorem Taxes***  
***Regular Assessments: October 1, 2015 through September 30, 2016***  
***Regular Collections: June 16, 2016 through June 13, 2017***

	<b>Covington County Board of Education</b>	<b>Andalusia City Board of Education</b>
Allocation Determined by State Superintendent of Education	51.56725%	26.88323%
County-Wide Taxes for Disbursement	<u>\$ 752,616.71</u>	<u>\$ 392,356.93</u>
<b><u>Disbursements</u></b>		
Commissions on Assessments	15,052.34	7,847.14
Commissions on Collections	15,052.34	7,847.14
Salary - Revenue Commissioner	6,989.58	3,643.84
Salary - Supernumerary	15,095.45	7,869.62
Reappraisal Update	20,773.49	10,829.72
Sub-Total	<u>72,963.20</u>	<u>38,037.46</u>
Remittances	679,653.51	354,319.47
Total	<u>\$ 752,616.71</u>	<u>\$ 392,356.93</u>



<b>Opp City Board of Education</b>	<b>Total County-Wide School Tax</b>
21.54952%	100.00000%
<u>\$ 314,512.19</u>	<u>\$ 1,459,485.83</u>
6,290.24	29,189.72
6,290.24	29,189.72
2,920.89	13,554.31
6,308.26	29,273.33
8,681.07	40,284.28
<u>30,490.70</u>	<u>141,491.36</u>
284,021.49	1,317,994.47
<u>\$ 314,512.19</u>	<u>\$ 1,459,485.83</u>

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

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

***Regular Collections: June 16, 2016 through June 13, 2017***

	<b>Andalusia</b>	<b>Opp</b>
Regular Assessments	\$ 1,689,160.80	\$ 666,466.50
Errors in Assessments	(9,663.90)	(5,342.10)
Gross Taxes Assessed	1,679,496.90	661,124.40
Act #48 Exemptions	(60,219.30)	(64,449.90)
Abatements	(11,711.60)	(4,980.00)
Other Exemptions	(4,641.30)	(40.50)
Errors in Exemptions	1,370.10	168.00
Net Taxes Assessed	1,604,294.80	591,822.00
Interest	3,419.93	1,308.25
Land Redemptions from the State	128.19	
Insolvents - Prior Year	576.90	141.30
Litigations - All Prior Years	6,384.66	77,372.84
Insolvents - Current	(323.70)	(165.30)
Insolvents - Prior Year	(384.00)	(97.50)
Litigations - Current	(46.50)	
Litigations - All Prior Years	(6,384.66)	(77,372.84)
Land Bid In by the State	(140.40)	
Refunds	(158.40)	(300.60)
Net Taxes Collected	1,607,366.82	592,708.15
Amount for Disbursements	1,607,366.82	592,708.15
<b><u>Disbursements</u></b>		
Commissions on Assessments	24,844.67	9,167.10
Commissions on Collections	24,844.67	9,167.10
Salary - Revenue Commissioner	14,605.34	5,374.13
Reappraisal Update	44,742.98	16,539.72
Sub-Total	109,037.66	40,248.04
Remittances	1,498,199.82	552,592.68
Sub-Total	1,607,237.48	592,840.72
Amounts Due	129.34	
Sub-Total	1,607,366.82	592,840.72
Amounts Overpaid		(132.57)
Total	\$ 1,607,366.82	\$ 592,708.15
<b><u>Taxable Valuations</u></b>		
Gross Valuations Assessed	112,610,720	44,431,100
Errors In Assessments	(644,260)	(356,140)
Gross Valuations Assessed	111,966,460	44,074,960
Act #48 Exemptions	(4,014,620)	(4,296,660)
Abatements	(2,342,320)	(498,000)
Other Exemptions	(309,420)	(2,700)
Errors In Exemptions	274,020	11,200
Net Valuations Assessed	105,574,120	39,288,800



Florala		Red Level		Lockhart		River Falls		Total Municipal Taxes	
\$	135,523.00	\$	22,776.75	\$	15,773.00	\$	23,440.80	\$	2,553,140.85
	(518.40)		(659.85)				(32.50)		(16,216.75)
	135,004.60		22,116.90		15,773.00		23,408.30		2,536,924.10
	(8,092.40)		(1,850.10)		(2,223.40)		(1,461.80)		(138,296.90)
	(414.40)								(17,106.00)
			(243.90)				(16.30)		(4,942.00)
	11.00								1,549.10
	126,508.80		20,022.90		13,549.60		21,930.20		2,378,128.30
	394.41		50.08		65.34		34.29		5,272.30
									128.19
	317.40								1,035.60
	1,826.40		128.70						85,712.60
	(3.60)								(492.60)
	(28.20)								(509.70)
									(46.50)
	(1,826.40)		(128.70)						(85,712.60)
									(140.40)
									(459.00)
	127,188.81		20,072.98		13,614.94		21,964.49		2,382,916.19
	127,188.81		20,072.98		13,614.94		21,964.49		2,382,916.19
	1,938.95		317.18		207.85		340.14		36,815.88
	1,938.95		317.18		207.85		340.14		36,815.88
	1,209.67		168.56		128.90		198.30		21,684.90
	3,698.29		527.22		386.47		580.00		66,474.68
	8,785.85		1,330.14		931.07		1,458.58		161,791.34
	118,402.96		18,742.84		12,683.87		20,505.91		2,221,128.08
	127,188.81		20,072.98		13,614.94		21,964.49		2,382,919.42
									129.34
	127,188.81		20,072.98		13,614.94		21,964.49		2,383,048.76
									(132.57)
\$	127,188.81	\$	20,072.98	\$	13,614.94	\$	21,964.49	\$	2,382,916.19
	13,552,300		3,036,900		1,577,300		4,688,160		179,896,480
	(51,840)		(87,980)				(6,500)		(1,146,720)
	13,500,460		2,948,920		1,577,300		4,681,660		178,749,760
	(809,240)		(246,680)		(222,340)		(292,360)		(9,881,900)
	(41,440)								(2,881,760)
			(32,520)				(3,260)		(347,900)
	1,100								286,320
	12,650,880		2,669,720		1,354,960		4,386,040		165,924,520

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

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

***Regular Collections: June 16, 2016 through June 13, 2017***

	Forestry Acreage Assessment	Commissions and Fees on Assessments	Commissions and Fees on Collections
Fees on Assessments	\$	\$ 1,800.00	\$
Fees on Collections			24,759.00
Acreage Assessments	38,087.73	749.20	749.20
Deductions from Ad Valorem Taxes			
Interest Collected	33.70		
Manufactured Home Registrations			
Mail Fees			
Advertising			
Copy and Map Sales			
Citations and Probate Fees			
Excess on Land Sales			
Land Redemptions from Individuals			
Firefighter's Annuity			
Rescue Squads			
Clean-Up Fees			
Interest Earned			
Commissions	(1,498.40)	179,529.85	179,529.85
Insolvents - Prior Year		70.00	
Litigations - All Prior Years		188.00	
Insolvents - Current Year		(80.00)	
Insolvents - Prior Year		(40.00)	
Litigations - Current		(5.00)	
Litigations - All Prior Years		(188.00)	
Errors in Assessments	(662.05)	(10.00)	
Refunds		(25.00)	
Redemption Fee			
Amount for Distribution	<u>35,960.98</u>	<u>181,989.05</u>	<u>205,038.05</u>
<b><u>Disbursements</u></b>			
Remittances	35,960.98	192,793.60	215,837.60
Amounts Due			
Sub-Total	<u>35,960.98</u>	<u>192,793.60</u>	<u>215,837.60</u>
Amounts Overpaid		(10,804.55)	(10,799.55)
Total	<u>\$ 35,960.98</u>	<u>\$ 181,989.05</u>	<u>\$ 205,038.05</u>

Salaries - Revenue Commissioner	Salaries Supernumerary	Reappraisal Budget	Other Collections	Total
\$	\$	\$	\$	\$
				1,800.00
				24,759.00
				39,586.13
99,153.67	167,276.16	298,201.06		564,630.89
				33.70
			40,338.50	40,338.50
			9,945.08	9,945.08
			15,333.00	15,333.00
			1,859.00	1,859.00
			10,725.00	10,725.00
			41,159.20	41,159.20
			7,943.68	7,943.68
			410.29	410.29
			465.27	465.27
			5,178.68	5,178.68
			293.37	293.37
				357,561.30
				70.00
				188.00
				(80.00)
				(40.00)
				(5.00)
				(188.00)
				(672.05)
				(25.00)
			0.50	0.50
99,153.67	167,276.16	298,201.06	133,651.57	1,121,270.54
77,468.77	167,276.16	298,201.06	133,303.20	1,120,841.37
21,684.90			348.37	22,033.27
99,153.67	167,276.16	298,201.06	133,651.57	1,142,874.64
				(21,604.10)
\$ 99,153.67	\$ 167,276.16	\$ 298,201.06	\$ 133,651.57	\$ 1,121,270.54

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***Detail of Disbursements and Audit Settlement******Regular Assessments: October 1, 2014 through September 30, 2015******Regular Collections: June 12, 2015 through June 15, 2016******Manufactured Home Registrations: June 1, 2015 through May 31, 2016***

	<b>Total Collections</b>	<b>Commissions and Special Deductions</b>
<b><u>State of Alabama</u></b>		
<b><u>Ad Valorem Taxes</u></b>		
General Ad Valorem Tax	\$ 820,330.76	\$ (76,142.79)
Soldier Ad Valorem Tax	328,132.29	(36,180.48)
School Ad Valorem Tax	995,218.94	(110,106.60)
Total State Ad Valorem Taxes	<u>2,143,681.99</u>	<u>(222,429.87)</u>
<b><u>Manufactured Home Registrations</u></b>		
General Fund	8,173.25	
Total Manufactured Home Registrations	<u>8,173.25</u>	
Forestry Commission - Forestry Acreage Assessment	37,892.69	(1,515.72)
Total State of Alabama	<u>2,189,747.93</u>	<u>(223,945.59)</u>
<b><u>Covington County</u></b>		
<b><u>Ad Valorem Taxes</u></b>		
General Ad Valorem Tax	1,741,331.47	(160,114.88)
Road and Bridge Ad Valorem Tax	870,658.81	(96,021.65)
Special Fire Tax	1,044,790.55	(115,226.89)
Total County Ad Valorem Taxes	<u>3,656,780.83</u>	<u>(371,363.42)</u>
<b><u>Manufactured Home Registrations</u></b>		
General Fund	19,722.50	
Manufactured Home Trust Fund	1,160.00	
Total Manufactured Home Registrations	<u>20,882.50</u>	
Fees and Commissions on Assessments	2,045.00	179,838.91
Fees and Commissions on Collections	22,368.00	179,838.91
Provision for Salaries - Revenue Commissioner		97,749.27
Provision for Supernumerary Officials		167,276.16
Provision for Reappraisal Maintenance		446,921.86
Interest Earned - General Fund	256.57	
Certified Mail	9,043.12	
Copy and Map Sales	2,055.00	
Total Covington County	<u>3,713,431.02</u>	<u>700,261.69</u>
Sub-Total Forward	\$ 5,903,178.95	\$ 476,316.10

Net Amount to Be Remitted	Remittances	Audit Settlement	
		Amounts Due	Amounts Overpaid
\$ 744,187.97	\$ 744,187.97	\$	\$
291,951.81	291,951.81		
885,112.34	885,112.34		
<u>1,921,252.12</u>	<u>1,921,252.12</u>		
8,173.25	8,173.25		
<u>8,173.25</u>	<u>8,173.25</u>		
36,376.97	36,376.97		
<u>1,965,802.34</u>	<u>1,965,802.34</u>		
1,581,216.59	1,581,467.21		(250.62)
774,637.16	774,637.16		
929,563.66	929,563.66		
<u>3,285,417.41</u>	<u>3,285,668.03</u>		<u>(250.62)</u>
19,722.50	19,722.50		
<u>1,160.00</u>	<u>1,160.00</u>		
20,882.50	20,882.50		
181,883.91	192,218.75		(10,334.84)
202,206.91	212,771.75		(10,564.84)
97,749.27	76,263.97	21,485.30	
167,276.16	167,276.16		
446,921.86	446,921.86		
256.57		256.57	
9,043.12	9,043.12		
2,055.00	2,055.00		
<u>4,413,692.71</u>	<u>4,413,101.14</u>	<u>21,741.87</u>	<u>(21,150.30)</u>
\$ 6,379,495.05	\$ 6,378,903.48	\$ 21,741.87	\$ (21,150.30)

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***Detail of Disbursements and Audit Settlement******Regular Assessments: October 1, 2014 through September 30, 2015******Regular Collections: June 12, 2015 through June 15, 2016******Manufactured Home Registrations: June 1, 2015 through May 31, 2016***

	<b>Total Collections</b>	<b>Commissions and Special Deductions</b>
Sub-Total Brought Forward	\$ 5,903,178.95	\$ 476,316.10
<b><u>Covington County Schools</u></b>		
<b><u>Covington County Board of Education</u></b>		
<b><u>Ad Valorem Taxes</u></b>		
County-Wide Taxes	756,176.00	(83,685.84)
District #1 Taxes	5,522.05	(616.59)
Special District #1 Taxes	5,522.05	
District #2 Taxes	619,137.62	(68,241.05)
Special District #2 Taxes	619,137.62	
District #77 Taxes	38,979.21	(4,345.88)
Special District #77 Taxes	38,979.21	
Total County Board Ad Valorem Taxes	<u>2,083,453.76</u>	<u>(156,889.36)</u>
Manufactured Home Registrations	7,326.00	
Total Covington County Board of Education	<u>2,090,779.76</u>	<u>(156,889.36)</u>
<b><u>Andalusia City Board of Education</u></b>		
<b><u>Ad Valorem Taxes</u></b>		
County-Wide Taxes	397,562.77	(43,998.20)
District #40 Taxes	317,259.24	(35,283.22)
Total Andalusia City Board Ad Valorem Taxes	<u>714,822.01</u>	<u>(79,281.42)</u>
Manufactured Home Registrations	181.50	
Total Andalusia City Board of Education	<u>715,003.51</u>	<u>(79,281.42)</u>
<b><u>Opp City Board of Education</u></b>		
<b><u>Ad Valorem Taxes</u></b>		
County-Wide Taxes	309,171.81	(34,215.98)
District #33 Taxes	116,284.78	(12,949.51)
Total City Board Ad Valorem Taxes	<u>425,456.59</u>	<u>(47,165.49)</u>
Manufactured Home Registrations	665.75	
Total Opp City Board of Education	<u>426,122.34</u>	<u>(47,165.49)</u>
Total Covington County Schools	<u>3,231,905.61</u>	<u>(283,336.27)</u>
Sub-Total Forward	\$ 9,135,084.56	\$ 192,979.83

Net Amount to Be Remitted	Remittances	Audit Settlement	
		Amounts Due	Amounts Overpaid
\$ 6,379,495.05	\$ 6,378,903.48	\$ 21,741.87	\$ (21,150.30)
672,490.16	672,490.16		
4,905.46	4,905.46		
5,522.05	5,522.05		
550,896.57	550,896.57		
619,137.62	619,137.62		
34,633.33	34,633.33		
38,979.21	38,979.21		
1,926,564.40	1,926,564.40		
7,326.00	7,326.00		
1,933,890.40	1,933,890.40		
353,564.57	353,564.57		
281,976.02	281,976.02		
635,540.59	635,540.59		
181.50	181.50		
635,722.09	635,722.09		
274,955.83	274,955.83		
103,335.27	103,335.27		
378,291.10	378,291.10		
665.75	665.75		
378,956.85	378,956.85		
2,948,569.34	2,948,569.34		
\$ 9,328,064.39	\$ 9,327,472.82	\$ 21,741.87	\$ (21,150.30)

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***Detail of Disbursements and Audit Settlement******Regular Assessments: October 1, 2014 through September 30, 2015******Regular Collections: June 12, 2015 through June 15, 2016******Manufactured Home Registrations: June 1, 2015 through May 31, 2016***

	<b>Total Collections</b>	<b>Commissions and Special Deductions</b>
Sub-Total Brought Forward	\$ 9,135,084.56	\$ 192,979.83
<b><u>Municipalities</u></b>		
<b><u>Ad Valorem Taxes</u></b>		
Andalusia	1,575,257.94	(130,220.68)
Opp	581,950.04	(47,804.63)
Floralia	130,267.85	(10,809.77)
Red Level	18,319.63	(1,292.78)
Lockhart	13,756.63	(1,272.94)
River Falls	20,407.04	(1,678.39)
Total Municipal Ad Valorem Taxes	<u>2,339,959.13</u>	<u>(193,079.19)</u>
<b><u>Manufactured Home Registrations</u></b>		
Andalusia	181.50	
Opp	665.75	
Floralia	223.50	
Red Level	89.25	
Lockhart	28.00	
River Falls	52.00	
Gantt	24.00	
Total Manufactured Home Registrations	<u>1,264.00</u>	
Total Municipalities	<u>2,341,223.13</u>	<u>(193,079.19)</u>
<b><u>Officials and Individuals</u></b>		
Tax Official - Final Settlement Mileage		99.36
Advertising	12,305.37	
Land Redemptions from Individuals	47,692.04	
Excess Land Sales Trust Fund	22,583.61	
Probate Judge Fees	8,405.00	
Alabama Firefighter's Annuity	276.77	
Clean-Up Fees	7,078.97	
Interest Earned - Special Fund of the Probate Judge	32.00	
Interest Earned - Special Fund of the Revenue Commissioner	32.00	
Total Officials and Individuals	<u>98,405.76</u>	<u>99.36</u>
Totals	<u>\$ 11,574,713.45</u>	<u>\$</u>



	Net Amount to Be Remitted	Remittances	Audit Settlement	
			Amounts Due	Amounts Overpaid
\$	9,328,064.39	\$ 9,327,472.82	\$ 21,741.87	\$ (21,150.30)
	1,445,037.26	1,445,009.29	27.97	
	534,145.41	534,165.59		(20.18)
	119,458.08	119,437.90	20.18	
	17,026.85	17,026.85		
	12,483.69	12,483.69		
	18,728.65	18,728.65		
	<u>2,146,879.94</u>	<u>2,146,851.97</u>	<u>48.15</u>	<u>(20.18)</u>
	181.50	181.50		
	665.75	665.75		
	223.50	223.50		
	89.25	89.25		
	28.00	28.00		
	52.00	52.00		
	24.00	24.00		
	<u>1,264.00</u>	<u>1,264.00</u>		
	<u>2,148,143.94</u>	<u>2,148,115.97</u>	<u>48.15</u>	<u>(20.18)</u>
	99.36	99.36		
	12,305.37	12,305.37		
	47,692.04	47,692.04		
	22,583.61	22,583.61		
	8,405.00	8,405.00		
	276.77	276.77		
	7,078.97	7,078.97		
	32.00		32.00	
	32.00		32.00	
	<u>98,505.12</u>	<u>98,441.12</u>	<u>64.00</u>	
\$	<u>11,574,713.45</u>	<u>\$ 11,574,029.91</u>	<u>\$ 21,854.02</u>	<u>\$ (21,170.48)</u>

**Summary of Ad Valorem Taxes and Distributions**

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

**Regular Collections: June 12, 2015 through June 15, 2016**

	State Taxes	County Taxes
Regular Assessments	\$ 2,854,196.08	\$ 4,610,566.93
Errors in Assessments	(264,198.87)	(426,782.79)
Gross Taxes Assessed	2,589,997.21	4,183,784.14
Homestead Exemptions	(160,422.73)	(134,697.99)
Act #91-A Exemptions	(20,167.68)	(12,413.94)
Act #48 Exemptions	(159,252.60)	(257,254.20)
Act #91-B Exemptions	(49,735.66)	(11,123.70)
Abatements	(12,691.77)	(38,075.31)
Other Exemptions	(51,385.62)	(83,007.54)
Errors in Exemptions	2,994.29	2,487.03
Net Taxes Assessed	2,139,335.44	3,649,698.49
Interest	4,378.53	7,462.23
Insolvents - Prior Year	1,181.31	1,908.27
Litigations - All Prior Years	37,977.45	61,011.88
Insolvents - Current	(574.86)	(928.62)
Insolvents - Prior Year	(217.75)	(351.75)
Litigations - All Prior Years	(37,977.45)	(61,011.88)
Land Bid In by the State	(40.82)	(65.94)
Refunds	(379.86)	(941.85)
Net Taxes Collected	2,143,681.99	3,656,780.83
Amount for Disbursements	2,143,681.99	3,656,780.83

**Disbursements**

Final Settlement Mileage	99.36	
Commissions on Assessments	35,385.34	56,437.30
Commissions on Collections	35,385.34	56,437.30
Salary - Revenue Commissioner	19,540.08	33,293.40
Salary - Supernumerary	42,856.16	72,999.31
Reappraisal Update	89,163.59	152,196.11
Sub-Total	222,429.87	371,363.42
Remittances	1,921,252.12	3,285,668.03
Sub-Total	2,143,681.99	3,657,031.45
Amounts Due		
Sub-Total	2,143,681.99	3,657,031.45
Amounts Overpaid		(250.62)
Total	\$ 2,143,681.99	\$ 3,656,780.83

	<b>County School Taxes</b>		<b>Municipal Taxes</b>		<b>Total Ad Valorem Taxes</b>
\$	3,886,132.13	\$	2,729,122.91	\$	14,080,018.05
	(374,368.56)		(165,328.55)		(1,230,678.77)
	3,511,763.57		2,563,794.36		12,849,339.28
					(295,120.72)
	(10,340.68)				(42,922.30)
	(219,237.84)		(143,144.85)		(778,889.49)
					(60,859.36)
			(17,957.40)		(68,724.48)
	(66,112.80)		(69,633.90)		(270,139.86)
	1,659.14		75.30		7,215.76
	3,217,731.39		2,333,133.51		11,339,898.83
	6,473.79		6,108.92		24,423.47
	1,314.06		2,544.70		6,948.34
	41,195.54		85,712.60		225,897.47
	(744.96)		(1,035.60)		(3,284.04)
	(276.38)		(321.10)		(1,166.98)
	(41,195.54)		(85,712.60)		(225,897.47)
	(43.96)		(94.20)		(244.92)
	(721.58)		(377.10)		(2,420.39)
	3,223,732.36		2,339,959.13		11,364,154.31
	3,223,732.36		2,339,959.13		11,364,154.31
					99.36
	51,201.86		36,056.55		179,081.05
	51,201.86		36,056.55		179,081.05
	23,430.49		21,485.30		97,749.27
	51,420.69				167,276.16
	106,081.37		99,480.79		446,921.86
	283,336.27		193,079.19		1,070,208.75
	2,940,396.09		2,146,851.97		10,294,168.21
	3,223,732.36		2,339,931.16		11,364,376.96
			48.15		48.15
	3,223,732.36		2,339,979.31		11,364,425.11
			(20.18)		(270.80)
\$	3,223,732.36	\$	2,339,959.13	\$	11,364,154.31

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**Summary of Ad Valorem Taxes and Distributions****Regular Assessments: October 1, 2014 through September 30, 2015****Regular Collections: June 12, 2015 through June 15, 2016**

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	State	County
<b><u>Taxable Valuations</u></b>		
Gross Valuations Assessed	439,119,560	439,101,608
Errors in Assessments	(40,645,980)	(40,645,980)
Gross Valuations Assessed	398,473,580	398,455,628
Homestead Exemptions	(24,680,420)	(12,828,380)
Act #91-A Exemptions	(3,102,720)	(1,182,280)
Act #48 Exemptions	(24,500,400)	(24,500,400)
Act #91-B Exemptions	(7,651,640)	(1,059,400)
Abatements	(3,626,220)	(3,626,220)
Other Exemptions	(7,905,480)	(7,905,480)
Errors in Exemptions	460,660	236,860
Net Valuations Assessed	<u>327,467,360</u>	<u>347,590,328</u>

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County School	Municipal
439,056,574	192,170,580
(40,645,980)	(11,533,860)
398,410,594	180,636,720
(1,182,280)	
(24,500,400)	(10,262,060)
	(3,280,740)
(7,905,480)	(4,900,000)
173,420	5,020
364,995,854	162,198,940

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***Distribution of State Ad Valorem Taxes******Regular Assessments: October 1, 2014 through September 30, 2015******Regular Collections: June 12, 2015 through June 15, 2016***

	<b>General</b>	<b>Soldier</b>
Regular Assessments	\$ 1,097,798.90	\$ 439,119.56
Errors in Assessments	(101,614.95)	(40,645.98)
Gross Taxes Assessed	996,183.95	398,473.58
Homestead Exemptions	(61,701.05)	(24,680.42)
Act #91-A Exemptions	(7,756.80)	(3,102.72)
Act #48 Exemptions	(61,251.00)	(24,500.40)
Act #91-B Exemptions	(19,129.10)	(7,651.64)
Abatements	(9,065.55)	(3,626.22)
Other Exemptions	(19,763.70)	(7,905.48)
Errors in Exemptions	1,151.65	460.66
Net Taxes Assessed	818,668.40	327,467.36
Interest	1,674.66	669.85
Insolvents - Prior Year	454.35	181.74
Litigations - All Prior Years	14,606.67	5,842.69
Insolvents - Current	(221.10)	(88.44)
Insolvents - Prior Year	(83.75)	(33.50)
Litigations - All Prior Years	(14,606.67)	(5,842.69)
Land Bid In by the State	(15.70)	(6.28)
Refunds	(146.10)	(58.44)
Net Taxes Collected	820,330.76	328,132.29
Amount for Disbursements	820,330.76	328,132.29
<b><u>Disbursements</u></b>		
Final Settlement Mileage	38.21	15.29
Commissions on Assessments	8,918.31	6,562.65
Commissions on Collections	8,918.31	6,562.65
Salary - Revenue Commissioner	7,458.27	2,981.35
Salary - Supernumerary	16,359.61	6,540.50
Reappraisal Update	34,450.08	13,518.04
Sub-Total	76,142.79	36,180.48
Remittances	744,187.97	291,951.81
Total	\$ 820,330.76	\$ 328,132.29

School	Total State Taxes
\$ 1,317,277.62	\$ 2,854,196.08
(121,937.94)	(264,198.87)
1,195,339.68	2,589,997.21
(74,041.26)	(160,422.73)
(9,308.16)	(20,167.68)
(73,501.20)	(159,252.60)
(22,954.92)	(49,735.66)
	(12,691.77)
(23,716.44)	(51,385.62)
1,381.98	2,994.29
993,199.68	2,139,335.44
2,034.02	4,378.53
545.22	1,181.31
17,528.09	37,977.45
(265.32)	(574.86)
(100.50)	(217.75)
(17,528.09)	(37,977.45)
(18.84)	(40.82)
(175.32)	(379.86)
995,218.94	2,143,681.99
995,218.94	2,143,681.99
45.86	99.36
19,904.38	35,385.34
19,904.38	35,385.34
9,100.46	19,540.08
19,956.05	42,856.16
41,195.47	89,163.59
110,106.60	222,429.87
885,112.34	1,921,252.12
\$ 995,218.94	\$ 2,143,681.99

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***Distribution of County Ad Valorem Taxes******Regular Assessments: October 1, 2014 through September 30, 2015******Regular Collections: June 12, 2015 through June 15, 2016***

	General	Road and Bridge
Regular Assessments	\$ 2,195,508.04	\$ 1,097,754.05
Errors in Assessments	(203,229.90)	(101,614.95)
Gross Taxes Assessed	1,992,278.14	996,139.10
Homestead Exemptions	(64,141.90)	(32,070.95)
Act #91-A Exemptions	(5,911.40)	(2,955.70)
Act #48 Exemptions	(122,502.00)	(61,251.00)
Act #91-B Exemptions	(5,297.00)	(2,648.50)
Abatements	(18,131.10)	(9,065.55)
Other Exemptions	(39,527.40)	(19,763.70)
Errors in Exemptions	1,184.30	592.15
Net Taxes Assessed	1,737,951.64	868,975.85
Interest	3,560.73	1,773.41
Insolvents - Prior Year	908.70	454.35
Litigations - All Prior Years	29,269.74	14,639.03
Insolvents - Current	(442.20)	(221.10)
Insolvents - Prior Year	(167.50)	(83.75)
Litigations - All Prior Years	(29,269.74)	(14,639.03)
Land Bid In by the State	(31.40)	(15.70)
Refunds	(448.50)	(224.25)
Net Taxes Collected	1,741,331.47	870,658.81
Amount for Disbursements	1,741,331.47	870,658.81
<b><u>Disbursements</u></b>		
Commissions on Assessments	18,128.31	17,413.18
Commissions on Collections	18,128.31	17,413.18
Salary - Revenue Commissioner	15,854.93	7,927.47
Salary - Supernumerary	34,759.99	17,379.99
Reappraisal Update	73,243.34	35,887.83
Sub-Total	160,114.88	96,021.65
Remittances	1,581,467.21	774,637.16
Sub-Total	1,741,582.09	870,658.81
Amounts Overpaid	(250.62)	
Total	\$ 1,741,331.47	\$ 870,658.81



Reappraisal	Special Fire Tax	Total County Taxes
\$	\$ 1,317,304.84	\$ 4,610,566.93
	(121,937.94)	(426,782.79)
	1,195,366.90	4,183,784.14
	(38,485.14)	(134,697.99)
	(3,546.84)	(12,413.94)
	(73,501.20)	(257,254.20)
	(3,178.20)	(11,123.70)
	(10,878.66)	(38,075.31)
	(23,716.44)	(83,007.54)
	710.58	2,487.03
	1,042,771.00	3,649,698.49
	2,128.09	7,462.23
	545.22	1,908.27
123.33	16,979.78	61,011.88
	(265.32)	(928.62)
	(100.50)	(351.75)
(123.33)	(16,979.78)	(61,011.88)
	(18.84)	(65.94)
	(269.10)	(941.85)
	1,044,790.55	3,656,780.83
	1,044,790.55	3,656,780.83
	20,895.81	56,437.30
	20,895.81	56,437.30
	9,511.00	33,293.40
	20,859.33	72,999.31
	43,064.94	152,196.11
	115,226.89	371,363.42
	929,563.66	3,285,668.03
	1,044,790.55	3,657,031.45
		(250.62)
\$	\$ 1,044,790.55	\$ 3,656,780.83

***Distribution of County School Ad Valorem Taxes***  
***Regular Assessments: October 1, 2014 through September 30, 2015***  
***Regular Collections: June 12, 2015 through June 15, 2016***

	County-Wide	District #1	Special District #1	District #2
Regular Assessments	\$ 1,756,226.31	\$ 6,986.76	\$ 6,986.76	\$ 763,026.04
Errors in Assessments	(162,583.92)	(997.02)	(997.02)	(88,528.20)
Gross Taxes Assessed	1,593,642.39	5,989.74	5,989.74	674,497.84
Act #91-A Exemptions	(4,729.12)	(45.00)	(45.00)	(1,779.72)
Act #48 Exemptions	(98,001.60)	(312.78)	(312.78)	(45,010.74)
Other Exemptions	(31,621.92)	(120.96)	(120.96)	(9,827.82)
Errors in Exemptions	693.68			430.20
Net Taxes Assessed	1,459,983.43	5,511.00	5,511.00	618,309.76
Interest	3,031.87	11.05	11.05	1,015.90
Insolvents - Prior Year	726.96			33.48
Litigations - All Prior Years	23,488.29	6.18		1,384.56
Insolvents - Current	(353.76)			(24.36)
Insolvents - Prior Year	(134.00)			(33.48)
Litigations - All Prior Years	(23,488.29)	(6.18)		(1,384.56)
Land Bid In by the State	(25.12)			
Refunds	(318.80)			(163.68)
Net Taxes Collected	1,462,910.58	5,522.05	5,522.05	619,137.62
Amount for Disbursements	1,462,910.58	5,522.05	5,522.05	619,137.62

**Disbursements**

Commissions on Assessments	29,258.21	110.44		12,382.75
Commissions on Collections	29,258.21	110.44		12,382.75
Salary - Revenue Commissioner	13,391.65	48.87		5,630.36
Salary - Supernumerary	29,373.70	117.12		12,361.71
Reappraisal Update	60,618.25	229.72		25,483.48
Sub-Total	161,900.02	616.59		68,241.05
Remittances	1,301,010.56	4,905.46	5,522.05	550,896.57
Total	\$ 1,462,910.58	\$ 5,522.05	\$ 5,522.05	\$ 619,137.62

**Taxable Valuations**

Gross Valuations Assessed	439,056,574	2,328,920	2,328,920	254,342,014
Errors In Assessments	(40,645,980)	(332,340)	(332,340)	(29,509,400)
Gross Valuations Assessed	398,410,594	1,996,580	1,996,580	224,832,614
Act #91-A Exemptions	(1,182,280)	(15,000)	(15,000)	(593,240)
Act #48 Exemptions	(24,500,400)	(104,260)	(104,260)	(15,003,580)
Other Exemptions	(7,905,480)	(40,320)	(40,320)	(3,275,940)
Errors In Exemptions	173,420			143,400
Net Valuations Assessed	364,995,854	1,837,000	1,837,000	206,103,254

Special District #2	District #33	District #40	District #77	Special District #77	Total County School Taxes
\$ 763,026.04 (88,528.20)	\$ 138,224.64 (4,853.70)	\$ 366,208.98 (27,237.54)	\$ 42,723.30 (321.48)	\$ 42,723.30 (321.48)	\$ 3,886,132.13 (374,368.56)
674,497.84 (1,779.72) (45,010.74) (9,827.82) 430.20	133,370.94 (660.00) (12,990.24) (4,139.76) 15.06	338,971.44 (822.12) (12,775.92) (8,802.24) 60.00	42,401.82 (240.00) (2,411.52) (825.66) 15.00	42,401.82 (240.00) (2,411.52) (825.66) 15.00	3,511,763.57 (10,340.68) (219,237.84) (66,112.80) 1,659.14
618,309.76 1,015.90 33.48 88.14 (24.36) (33.48) (88.14) (163.68)	115,596.00 315.10 441.06 14,694.14 (24.06) (14,694.14) (6.54) (36.78)	316,631.16 790.74 62.28 1,180.53 (115.38) (58.62) (1,180.53) (12.30) (38.64)	38,939.64 141.09 8.40 353.70 (101.52) (8.40) (353.70)	38,939.64 141.09 8.40 353.70 (101.52) (8.40)	3,217,731.39 6,473.79 1,314.06 41,195.54 (744.96) (276.38) (41,195.54) (43.96) (721.58)
619,137.62	116,284.78	317,259.24	38,979.21	38,979.21	3,223,732.36
619,137.62	116,284.78	317,259.24	38,979.21	38,979.21	3,223,732.36
	2,325.70	6,345.18	779.58		51,201.86
	2,325.70	6,345.18	779.58		51,201.86
	1,075.24	2,922.70	361.67		23,430.49
	2,358.57	6,423.40	786.19		51,420.69
	4,864.30	13,246.76	1,638.86		106,081.37
	12,949.51	35,283.22	4,345.88		283,336.27
619,137.62	103,335.27	281,976.02	34,633.33	38,979.21	2,940,396.09
\$ 619,137.62	\$ 116,284.78	\$ 317,259.24	\$ 38,979.21	\$ 38,979.21	\$ 3,223,732.36
254,342,014 (29,509,400)	46,074,880 (1,617,900)	122,069,660 (9,079,180)	14,241,100 (107,160)	14,241,100 (107,160)	
224,832,614 (593,240) (15,003,580) (3,275,940) 143,400	44,456,980 (220,000) (4,330,080) (1,379,920) 5,020	112,990,480 (274,040) (4,258,640) (2,934,080) 20,000	14,133,940 (80,000) (803,840) (275,220) 5,000	14,133,940 (80,000) (803,840) (275,220) 5,000	
206,103,254	38,532,000	105,543,720	12,979,880	12,979,880	

***Distribution of County-Wide School Ad Valorem Taxes***  
***Regular Assessments: October 1, 2014 through September 30, 2015***  
***Regular Collections: June 12, 2015 through June 15, 2016***

	<b>Covington County Board of Education</b>	<b>Andalusia City Board of Education</b>
Allocation Determined by State Superintendent of Education	51.68983%	27.17615%
County-Wide Taxes for Disbursement	<u>\$ 756,176.00</u>	<u>\$ 397,562.77</u>
<b><u>Disbursements</u></b>		
Commissions on Assessments	15,123.51	7,951.26
Commissions on Collections	15,123.51	7,951.26
Salary - Revenue Commissioner	6,922.13	3,639.33
Salary - Supernumerary	15,183.22	7,982.64
Reappraisal Update	31,333.47	16,473.71
Sub-Total	<u>83,685.84</u>	<u>43,998.20</u>
Remittances	672,490.16	353,564.57
Total	<u>\$ 756,176.00</u>	<u>\$ 397,562.77</u>



<b>Opp City Board of Education</b>	<b>Total County-Wide School Tax</b>
21.13402%	100.00000%
<u>\$ 309,171.81</u>	<u>\$ 1,462,910.58</u>
6,183.44	29,258.21
6,183.44	29,258.21
2,830.19	13,391.65
6,207.84	29,373.70
12,811.07	60,618.25
<u>34,215.98</u>	<u>161,900.02</u>
274,955.83	1,301,010.56
<u>\$ 309,171.81</u>	<u>\$ 1,462,910.58</u>

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

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

***Regular Collections: June 12, 2015 through June 15, 2016***

	<b>Andalusia</b>	<b>Opp</b>
Regular Assessments	\$ 1,831,044.91	\$ 691,123.20
Errors in Assessments	(136,187.70)	(24,268.50)
Gross Taxes Assessed	1,694,857.21	666,854.70
Act #48 Exemptions	(63,879.60)	(64,951.20)
Abatements	(14,850.00)	(2,693.00)
Other Exemptions	(44,011.20)	(20,698.80)
Errors in Exemptions		75.30
Net Taxes Assessed	1,572,116.41	578,587.00
Interest	3,954.83	1,515.64
Insolvents - Prior Year	311.40	2,205.30
Litigations - All Prior Years	6,384.66	77,372.84
Insolvents - Current	(576.90)	(141.30)
Insolvents - Prior Year	(293.10)	
Litigations - All Prior Years	(6,384.66)	(77,372.84)
Land Bid In by the State	(61.50)	(32.70)
Refunds	(193.20)	(183.90)
Net Taxes Collected	1,575,257.94	581,950.04
Amount for Disbursements	1,575,257.94	581,950.04
<b><u>Disbursements</u></b>		
Commissions on Assessments	24,252.17	8,985.11
Commissions on Collections	24,252.17	8,985.11
Salary - Revenue Commissioner	14,505.99	5,307.79
Reappraisal Update	67,210.35	24,526.62
Sub-Total	130,220.68	47,804.63
Remittances	1,445,009.29	534,165.59
Sub-Total	1,575,229.97	581,970.22
Amounts Due	27.97	
Sub-Total	1,575,257.94	581,970.22
Amounts Overpaid		(20.18)
Total	\$ 1,575,257.94	\$ 581,950.04
<b><u>Taxable Valuations</u></b>		
Gross Valuations Assessed	122,069,660	46,074,880
Errors In Assessments	(9,079,180)	(1,617,900)
Gross Valuations Assessed	112,990,480	44,456,980
Act #48 Exemptions	(4,258,640)	(4,330,080)
Abatements	(2,970,000)	(269,300)
Other Exemptions	(2,934,080)	(1,379,920)
Errors In Exemptions		5,020
Net Valuations Assessed	102,827,760	38,482,700

Florala	Red Level	Lockhart	River Falls	Total Municipal Taxes
\$ 142,411.00	\$ 22,322.70	\$ 16,356.40	\$ 25,864.70	\$ 2,729,122.91
(1,071.60)	(216.45)	(161.00)	(3,423.30)	(165,328.55)
141,339.40	22,106.25	16,195.40	22,441.40	2,563,794.36
(8,038.40)	(2,035.65)	(2,499.20)	(1,740.80)	(143,144.85)
(414.40)				(17,957.40)
(2,752.20)	(1,828.20)	(16.80)	(326.70)	(69,633.90)
				75.30
130,134.40	18,242.40	13,679.40	20,373.90	2,333,133.51
450.85	77.23	77.23	33.14	6,108.92
28.00				2,544.70
1,826.40	128.70			85,712.60
(317.40)				(1,035.60)
(28.00)				(321.10)
(1,826.40)	(128.70)			(85,712.60)
				(94.20)
				(377.10)
130,267.85	18,319.63	13,756.63	20,407.04	2,339,959.13
130,267.85	18,319.63	13,756.63	20,407.04	2,339,959.13
2,004.20	288.19	211.60	315.28	36,056.55
2,004.20	288.19	211.60	315.28	36,056.55
1,202.32	156.41	127.07	185.72	21,485.30
5,599.05	559.99	722.67	862.11	99,480.79
10,809.77	1,292.78	1,272.94	1,678.39	193,079.19
119,437.90	17,026.85	12,483.69	18,728.65	2,146,851.97
130,247.67	18,319.63	13,756.63	20,407.04	2,339,931.16
20.18				48.15
130,267.85	18,319.63	13,756.63	20,407.04	2,339,979.31
				(20.18)
\$ 130,267.85	\$ 18,319.63	\$ 13,756.63	\$ 20,407.04	\$ 2,339,959.13
14,241,100	2,976,360	1,635,640	5,172,940	192,170,580
(107,160)	(28,860)	(16,100)	(684,660)	(11,533,860)
14,133,940	2,947,500	1,619,540	4,488,280	180,636,720
(803,840)	(271,420)	(249,920)	(348,160)	(10,262,060)
(41,440)				(3,280,740)
(275,220)	(243,760)	(1,680)	(65,340)	(4,900,000)
				5,020
13,013,440	2,432,320	1,367,940	4,074,780	162,198,940

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***Distribution of Fees and Other Collections******Regular Assessments: October 1, 2014 through September 30, 2015******Regular Collections: June 12, 2015 through June 15, 2016***

	<b>Forestry Acreage Assessment</b>	<b>Commissions and Fees on Assessments</b>	<b>Commissions and Fees on Collections</b>
Fees on Assessments	\$	\$ 2,175.00	\$
Fees on Collections			22,368.00
Acreage Assessments	37,996.85	757.86	757.86
Deductions from Ad Valorem Taxes			
Interest Collected	28.72		
Manufactured Home Registrations			
Mail Fees			
Advertising			
Copy and Map Sales			
Citations and Probate Fees			
Excess on Land Sales			
Land Redemptions from Individuals			
Firefighter's Annuity			
Clean-Up Fees			
Final Settlement Mileage			
Interest Earned			
Commissions	(1,515.72)	179,081.05	179,081.05
Insolvents - Prior Year		15.00	
Litigations - All Prior Years		188.00	
Insolvents - Current Year		(70.00)	
Insolvents - Prior Year		(5.00)	
Litigations - All Prior Years		(188.00)	
Errors in Assessments	(127.03)	(70.00)	
Refunds	(5.85)		
Amount for Distribution	<u>36,376.97</u>	<u>181,883.91</u>	<u>202,206.91</u>
<b><u>Disbursements</u></b>			
Remittances	36,376.97	192,218.75	212,771.75
Amounts Due			
Sub-Total	<u>36,376.97</u>	<u>192,218.75</u>	<u>212,771.75</u>
Amounts Overpaid		(10,334.84)	(10,564.84)
Total	<u>\$ 36,376.97</u>	<u>\$ 181,883.91</u>	<u>\$ 202,206.91</u>



Salaries - Revenue Commissioner	Salaries Supernumerary	Reappraisal Budget	Other Collections	Total
\$	\$	\$	\$	\$
				2,175.00
				22,368.00
				39,512.57
97,749.27	167,276.16	446,921.86		711,947.29
				28.72
			38,493.00	38,493.00
			9,043.12	9,043.12
			12,305.37	12,305.37
			2,055.00	2,055.00
			8,405.00	8,405.00
			22,583.61	22,583.61
			47,692.04	47,692.04
			276.77	276.77
			7,078.97	7,078.97
			99.36	99.36
			320.57	320.57
				356,646.38
				15.00
				188.00
				(70.00)
				(5.00)
				(188.00)
				(197.03)
				(5.85)
97,749.27	167,276.16	446,921.86	148,352.81	1,280,767.89
76,263.97	167,276.16	446,921.86	148,032.24	1,279,861.70
21,485.30			320.57	21,805.87
97,749.27	167,276.16	446,921.86	148,352.81	1,301,667.57
				(20,899.68)
\$ 97,749.27	\$ 167,276.16	\$ 446,921.86	\$ 148,352.81	\$ 1,280,767.89

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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	5.0 Mills
Road and Bridge	2.5 Mills
Special Fire Tax	3.0 Mills
County-Wide School	4.0 Mills
School Districts	3.0 Mills
School Districts Special Tax (*)	3.0 Mills

(\*) The millage rates for County School Districts 1, 2 and 77 were increased on October 1, 2006 by 3.0 mills to comply with Amendment 778 of the Constitution of Alabama of 1901 (Act Number 2005-215, Acts of Alabama) which states that a minimum of 10 mills in local property taxes for general public school purposes will be collected.

**Municipal Taxes**

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

Andalusia	15.0 Mills
Opp	15.0 Mills
Floralá	10.0 Mills
Lockhart	10.0 Mills
Red Level	7.5 Mills
River Falls	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>Manufactured Home Trust Fund</b>	<b>Special Fund of the Revenue Commissioner</b>
<b><u>Receipts</u></b>		
Fees	\$ 3,510.00	\$
Interest Earned	1.70	145.71
Total Receipts	<u>3,511.70</u>	<u>145.71</u>
<b><u>Disbursements</u></b>		
Payroll Supplement	<u>1,675.59</u>	
Excess of Receipts Over/(Under) Disbursements	1,836.11	145.71
Balances - June 1, 2015	<u>506.52</u>	<u>1,064.20</u>
Balances - May 31, 2018	<u>\$ 2,342.63</u>	<u>\$ 1,209.91</u>