

Report on the
Office of Revenue Commissioner

Pickens County, Alabama

Ad Valorem Tax Assessments:

October 1, 2014 through September 30, 2017

Ad Valorem Tax Collections:

May 30, 2015 through June 21, 2018

Manufactured Home Registrations and Other Collections:

June 1, 2015 through May 31, 2018

Filed: August 9, 2019



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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, Pickens County, Alabama, on ad valorem tax assessments for the period October 1, 2014 through September 30, 2017; ad valorem tax collections for the period May 30, 2015 through June 21, 2018; and manufactured home registrations and other collections for the period June 1, 2015 through May 31, 2018.

Sworn to and subscribed before me this
the 18th day of July, 2019.

Mechele Whitfield
Notary Public

Respectfully submitted,

Laremy McNeill
Laremy McNeill
Examiner of Public Accounts

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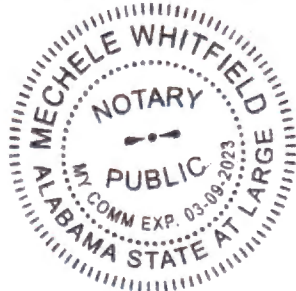


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Department of
Examiners of Public Accounts

SUMMARY

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

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

Regular Collections: May 30, 2015 through June 21, 2018

Manufactured Home Registrations and

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

The Office of Revenue Commissioner, Pickens County, Alabama, (hereinafter referred to as the "Revenue Commissioner") was created by Act Number 77-514, Acts of Alabama. 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 John A. Somerville, IV, served as Revenue Commissioner until his retirement on September 30, 2015.

Honorable Michelle Kirk served as Revenue Commissioner beginning October 1, 2015 through the remainder of 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 2 through 22 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 23 for the State, County, Board of Education and the various municipalities. Exhibit 24 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, failure to collect all costs that have been levied by a particular agency, 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 assessments and collections. 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. Michelle Kirk, Revenue Commissioner, attended the exit conference. Also in attendance was a representative from the Department of Examiners of Public Accounts: Shelley Patrenos, Audit Manager. Results of this report were discussed with former Revenue Commissioner, John A. Somerville, IV, via phone.

Financial Information

Summary of Audit Settlement**Regular Assessments: October 1, 2014 through September 30, 2017****Regular Collections: May 30, 2015 through June 21, 2018****Other Collections: June 1, 2015 through May 31, 2018**

	2016-2017 Audit Settlement	
	Amounts Due	Amounts Overpaid
<u>Pickens County</u>		
General Ad Valorem Tax	\$	\$ (319.32)
Road and Bridge Ad Valorem Tax		(160.78)
Fire Ad Valorem Tax		
Sub-Total		(480.10)
Fees and Commissions on Assessments		(6,041.96)
Fees and Commissions on Collections		(6,038.88)
Provision for Salaries - Revenue Commissioner	12,023.76	
Total Pickens County	12,023.76	(12,560.94)
<u>Pickens County Schools</u>		
<u>Pickens County Board of Education</u>		
<u>Ad Valorem Taxes</u>		
County-Wide Taxes	372.19	
District #1 Taxes	4.78	
District #2 Taxes	227.13	
Total Pickens County Board of Education	604.10	
Totals	\$ 12,627.86	\$ (12,560.94)

2015-2016 Audit Settlement		2014-2015 Audit Settlement	
Amounts Due	Amounts Overpaid	Amounts Due	Amounts Overpaid
\$	\$	\$	\$
	(181.79)		
	(91.93)		
	(273.72)		
	(5,960.28)		(6,041.58)
	(5,960.29)		(6,041.58)
11,910.72		12,086.96	
11,910.72	(12,194.29)	12,086.96	(12,083.16)
210.58			
	(21.19)		
139.29			
349.87	(21.19)		
\$ 12,260.59	\$ (12,215.48)	\$ 12,086.96	\$ (12,083.16)

Summary of Audit Settlement**Regular Assessments: October 1, 2014 through September 30, 2017****Regular Collections: May 30, 2015 through June 21, 2018****Other Collections: June 1, 2015 through May 31, 2018**

	Combined Amounts Due	Combined Amounts Overpaid
<u>Pickens County</u>		
General Ad Valorem Tax	\$	\$ (501.11)
Road and Bridge Ad Valorem Tax		(252.71)
Fire Ad Valorem Tax		
Sub-Total		<u>(753.82)</u>
Fees and Commissions on Assessments		(18,043.82)
Fees and Commissions on Collections		(18,040.75)
Provision for Salaries - Revenue Commissioner	36,021.44	
Total Pickens County	<u>36,021.44</u>	<u>(36,838.39)</u>
<u>Pickens County Schools</u>		
<u>Pickens County Board of Education</u>		
<u>Ad Valorem Taxes</u>		
County-Wide Taxes	582.77	
District #1 Taxes	4.78	(21.19)
District #2 Taxes	366.42	
Total Pickens County Board of Education	<u>953.97</u>	<u>(21.19)</u>
Totals	<u>\$ 36,975.41</u>	<u>\$ (36,859.58)</u>

Net Settlement	
Amounts Due	Amounts Overpaid
\$	\$ (501.11)
	(252.71)
	(753.82)
	(18,043.82)
	(18,040.75)
36,021.44	
36,021.44	(36,838.39)
582.77	
	(16.41)
366.42	
949.19	(16.41)
\$ 36,970.63	\$ (36,854.80)

Detail of Disbursements and Audit Settlement***Regular Assessments: October 1, 2016 through September 30, 2017******Regular Collections: June 28, 2017 through June 21, 2018******Manufactured Homes and Other Collections: June 1, 2017 through May 31, 2018***

	Total Collections	Commissions and Special Deductions
<u>State of Alabama</u>		
General Ad Valorem Tax	\$ 350,897.18	\$ (40,546.93)
Soldier Ad Valorem Tax	140,358.89	(18,303.18)
School Ad Valorem Tax	450,239.60	(59,793.41)
Total State Ad Valorem Taxes	<u>941,495.67</u>	<u>(118,643.52)</u>
Forestry Commission - Forestry Acreage Assessment	41,931.48	(1,677.26)
Firefighter's Annuity Fund	223.00	
Volunteer Rescue Squad	194.97	
Manufactured Home Registrations	4,589.25	
Total State of Alabama	<u>988,434.37</u>	<u>(120,320.78)</u>
<u>Pickens County</u>		
General Ad Valorem Tax	1,321,577.60	(148,883.09)
Road and Bridge Ad Valorem Tax	668,212.09	(87,059.67)
Fire Ad Valorem Tax	445,474.73	(42,736.56)
Total County Ad Valorem Taxes	<u>2,435,264.42</u>	<u>(278,679.32)</u>
Fees and Commissions on Assessments	465.00	101,630.99
Fees and Commissions on Collections	9,895.00	101,630.97
Provision for Salaries - Revenue Commissioner		70,403.25
Provision for Supernumerary Official		71,663.89
Provision for Reappraisal Maintenance		402,862.09
Interest Earned - General Fund	128.41	
Certified Mail	4,350.99	
Advertising	9,576.96	
Copy and Map Sales	2,748.17	
Miscellaneous Fees	764.38	
Citations and Probate Fees	4,655.00	
Sale Fees	155.00	
Redemption Fees	60.00	
Commissions - Volunteer Rescue Squad Collections	6.03	
Manufactured Home Registrations	11,730.75	
Manufactured Home Trust Fund	774.00	
Total Pickens County	<u>2,480,574.11</u>	<u>469,511.87</u>
Sub-Total Forward	\$ 3,469,008.48	\$ 349,191.09

Net Amount To Be Remitted		Remittances	Audit Settlement	
			Amounts Due	Amounts Overpaid
\$	310,350.25	\$	310,350.25	\$
	122,055.71		122,055.71	
	390,446.19		390,446.19	
	822,852.15		822,852.15	
	40,254.22		40,254.22	
	223.00		223.00	
	194.97		194.97	
	4,589.25		4,589.25	
	868,113.59		868,113.59	
	1,172,694.51		1,173,013.83	(319.32)
	581,152.42		581,313.20	(160.78)
	402,738.17		402,738.17	
	2,156,585.10		2,157,065.20	(480.10)
	102,095.99		108,137.95	(6,041.96)
	111,525.97		117,564.85	(6,038.88)
	70,403.25		58,379.49	12,023.76
	71,663.89		71,663.89	
	402,862.09		402,862.09	
	128.41		128.41	
	4,350.99		4,350.99	
	9,576.96		9,576.96	
	2,748.17		2,748.17	
	764.38		764.38	
	4,655.00		4,655.00	
	155.00		155.00	
	60.00		60.00	
	6.03		6.03	
	11,730.75		11,730.75	
	774.00		774.00	
	2,950,085.98		2,950,623.16	12,023.76
				(12,560.94)
\$	3,818,199.57	\$	3,818,736.75	\$
				12,023.76
				(12,560.94)

Detail of Disbursements and Audit Settlement***Regular Assessments: October 1, 2016 through September 30, 2017******Regular Collections: June 28, 2017 through June 21, 2018******Manufactured Homes and Other Collections: June 1, 2017 through May 31, 2018***

	Total Collections	Commissions and Special Deductions
Sub-Total Brought Forward	\$ 3,469,008.48	\$ 349,191.09
<u>Pickens County Schools</u>		
<u>Pickens County Board of Education</u>		
<u>Ad Valorem Taxes</u>		
County-Wide Taxes	1,184,248.44	(157,024.31)
District #1 Taxes	2,157.48	(56.81)
District #2 Taxes	654,833.65	(86,839.20)
Total Pickens County School Ad Valorem Taxes	<u>1,841,239.57</u>	<u>(243,920.32)</u>
Manufactured Home Registrations	4,589.25	
Total Pickens County Schools	<u>1,845,828.82</u>	<u>(243,920.32)</u>
<u>Municipal</u>		
<u>Aliceville</u>		
General Ad Valorem Taxes	405,614.20	(41,356.34)
Manufactured Home Registrations	177.50	
Total Aliceville	<u>405,791.70</u>	<u>(41,356.34)</u>
<u>Reform</u>		
General Ad Valorem Taxes	276,107.51	(29,242.81)
Manufactured Home Registrations	114.50	
Total Reform	<u>276,222.01</u>	<u>(29,242.81)</u>
<u>Gordo</u>		
General Ad Valorem Taxes	175,366.79	(18,687.21)
Manufactured Home Registrations	78.25	
Total Gordo	<u>175,445.04</u>	<u>(18,687.21)</u>
<u>Carrollton</u>		
General Ad Valorem Taxes	124,537.10	(13,998.74)
Manufactured Home Registrations	60.50	
Total Carrollton	<u>124,597.60</u>	<u>(13,998.74)</u>
<u>Pickensville</u>		
General Ad Valorem Taxes	19,410.27	(2,085.32)
Manufactured Home Registrations	113.00	
Total Pickensville	<u>19,523.27</u>	<u>(2,085.32)</u>
Sub-Total Municipal Forward	<u>1,001,579.62</u>	<u>(105,370.42)</u>
Sub-Total Forward	\$ 6,316,416.92	\$ (99.65)

Net Amount To Be Remitted	Remittances	Audit Settlement	
		Amounts Due	Amounts Overpaid
\$ 3,818,199.57	\$ 3,818,736.75	\$ 12,023.76	\$ (12,560.94)
1,027,224.13	1,026,851.94	372.19	
2,100.67	2,095.89	4.78	
567,994.45	567,767.32	227.13	
1,597,319.25	1,596,715.15	604.10	
4,589.25	4,589.25		
1,601,908.50	1,601,304.40	604.10	
364,257.86	364,257.86		
177.50	177.50		
364,435.36	364,435.36		
246,864.70	246,864.70		
114.50	114.50		
246,979.20	246,979.20		
156,679.58	156,679.58		
78.25	78.25		
156,757.83	156,757.83		
110,538.36	110,538.36		
60.50	60.50		
110,598.86	110,598.86		
17,324.95	17,324.95		
113.00	113.00		
17,437.95	17,437.95		
896,209.20	896,209.20		
\$ 6,316,317.27	\$ 6,316,250.35	\$ 12,627.86	\$ (12,560.94)

Detail of Disbursements and Audit Settlement***Regular Assessments: October 1, 2016 through September 30, 2017******Regular Collections: June 28, 2017 through June 21, 2018******Manufactured Homes and Other Collections: June 1, 2017 through May 31, 2018***

	Total Collections	Commissions and Special Deductions
Sub-Total Brought Forward	\$ 6,316,416.92	\$ (99.65)
Sub-Total Municipal Brought Forward	1,001,579.62	(105,370.42)
<u>Memphis</u>		
General Ad Valorem Taxes	987.03	(61.64)
Total Memphis	<u>987.03</u>	<u>(61.64)</u>
Total Municipal	<u>1,002,566.65</u>	<u>(105,432.06)</u>
<u>Officials and Others</u>		
Final Settlement Mileage		161.29
Land Redemptions from Individuals	12,887.37	
Excess Land Sales Trust Fund	16,494.19	
Interest Earned - Special Fund of the Revenue Commissioner	16.08	
Interest Earned - Special Fund of the Probate Judge	16.08	
Total Officials and Others	<u>29,413.72</u>	<u>161.29</u>
Grand Total	<u>\$ 6,346,817.67</u>	<u>\$</u>

Net Amount To Be Remitted	Remittances	Audit Settlement	
		Amounts Due	Amounts Overpaid
\$ 6,316,317.27	\$ 6,316,250.35	\$ 12,627.86	\$ (12,560.94)
896,209.20	896,209.20		
925.39	925.39		
925.39	925.39		
897,134.59	897,134.59		
161.29	161.29		
12,887.37	12,887.37		
16,494.19	16,494.19		
16.08	16.08		
16.08	16.08		
29,575.01	29,575.01		
\$ 6,346,817.67	\$ 6,346,750.75	\$ 12,627.86	\$ (12,560.94)

Summary of Ad Valorem Taxes and Distributions

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

Regular Collections: June 28, 2017 through June 21, 2018

	State Taxes	County Taxes
Gross Taxes Assessed	\$ 1,334,978.71	\$ 3,368,253.98
Errors In Assessments	(95,842.11)	(241,817.02)
Gross Taxes Assessed	1,239,136.60	3,126,436.96
Abatements	(75,345.13)	(353,045.73)
Regular Homestead Exemptions	(65,888.03)	(88,713.89)
Act #48 Exemptions	(79,606.54)	(200,853.35)
Act #91-A Exemptions	(10,170.42)	(9,671.40)
Act #91-B Exemptions	(22,292.14)	(14,862.34)
Other Exemptions	(86,778.64)	(218,949.12)
Errors In Exemptions	42,514.40	195,192.14
Net Taxes Assessed	941,570.10	2,435,533.27
Interest	1,059.82	2,853.10
Litigations - All Prior Years	1,628.12	3,547.61
Insolvents - Current	(2.73)	(6.89)
Litigations - All Prior Years	(1,600.82)	(3,478.78)
Refunds	(1,158.82)	(3,183.89)
Amount for Disbursements	941,495.67	2,435,264.42
Disbursements		
Final Settlement Mileage	161.29	
Commissions on Assessments	16,035.98	33,977.15
Commissions on Collections	16,035.97	33,977.15
Salary - Revenue Commissioner	11,502.97	24,009.13
Salary - Supernumerary	14,135.56	29,503.80
Reappraisal Update	60,771.75	157,212.09
Sub-Total	118,643.52	278,679.32
Remittances	822,852.15	2,157,065.20
Sub-Total	941,495.67	2,435,744.52
Amounts Due		
Sub-Total	941,495.67	2,435,744.52
Amounts Overpaid		(480.10)
Total	\$ 941,495.67	\$ 2,435,264.42

County School Taxes	Municipal Taxes	Total Ad Valorem Taxes
\$ 2,299,331.19	\$ 1,219,566.39	\$ 8,222,130.27
(165,143.32)	(5,974.96)	(508,777.41)
2,134,187.87	1,213,591.43	7,713,352.86
	(15,726.76)	(444,117.62)
		(154,601.92)
(137,152.40)	(69,587.58)	(487,199.87)
(6,604.88)		(26,446.70)
		(37,154.48)
(149,526.24)	(127,856.73)	(583,110.73)
322.78	282.30	238,311.62
1,841,227.13	1,000,702.66	6,219,033.16
2,144.53	1,635.81	7,693.26
2,894.97	4,825.12	12,895.82
(4.70)	(9.66)	(23.98)
(2,847.98)	(4,738.93)	(12,666.51)
(2,174.38)	(392.10)	(6,909.19)
1,841,239.57	1,002,022.90	6,220,022.56
		161.29
36,781.66	13,997.57	100,792.36
36,781.66	13,997.56	100,792.34
22,805.30	12,085.85	70,403.25
28,024.53		71,663.89
119,527.17	65,351.08	402,862.09
243,920.32	105,432.06	746,675.22
1,596,715.15	896,590.84	5,473,223.34
1,840,635.47	1,002,022.90	6,219,898.56
604.10		604.10
1,841,239.57	1,002,022.90	6,220,502.66
		(480.10)
\$ 1,841,239.57	\$ 1,002,022.90	\$ 6,220,022.56

Summary of Ad Valorem Taxes and Distributions**Regular Assessments: October 1, 2016 through September 30, 2017****Regular Collections: June 28, 2017 through June 21, 2018**

	State	County
<u>Taxable Valuations</u>		
Gross Valuations Assessed	205,381,340	205,381,340
Errors In Assessments	(14,744,940)	(14,744,940)
Gross Valuations Assessed	<u>190,636,400</u>	<u>190,636,400</u>
Abatements	(21,527,180)	(21,527,180)
Regular Homestead Exemptions	(10,136,620)	(5,409,380)
Act #48 Exemptions	(12,247,160)	(12,247,160)
Act #91-A Exemptions	(1,564,680)	(589,720)
Act #91-B Exemptions	(3,429,560)	(906,240)
Other Exemptions	(13,350,560)	(13,350,560)
Errors In Exemptions	11,991,520	11,901,960
Net Valuations Assessed	<u><u>140,372,160</u></u>	<u><u>148,508,120</u></u>

County School	Municipal
205,381,340	64,932,010
(14,744,940)	(315,180)
<u>190,636,400</u>	<u>64,616,830</u>
	(697,100)
(12,247,160)	(3,914,200)
(589,720)	
(13,350,560)	(6,973,420)
28,820	18,820
<u>164,477,780</u>	<u>53,050,930</u>

Distribution of State Ad Valorem Taxes***Regular Assessments: October 1, 2016 through September 30, 2017******Regular Collections: June 28, 2017 through June 21, 2018***

	General	Soldier
Gross Taxes Assessed	\$ 513,453.35	\$ 205,381.34
Errors In Assessments	(36,862.35)	(14,744.94)
Gross Taxes Assessed	476,591.00	190,636.40
Abatements	(53,817.95)	(21,527.18)
Regular Homestead Exemptions	(25,341.55)	(10,136.62)
Act #48 Exemptions	(30,617.90)	(12,247.16)
Act #91-A Exemptions	(3,911.70)	(1,564.68)
Act #91-B Exemptions	(8,573.90)	(3,429.56)
Other Exemptions	(33,376.40)	(13,350.56)
Errors In Exemptions	29,978.80	11,991.52
Net Taxes Assessed	350,930.40	140,372.16
Interest	403.04	161.22
Litigations - All Prior Years	626.20	250.48
Insolvents - Current	(1.05)	(0.42)
Litigations - All Prior Years	(615.71)	(246.27)
Refunds	(445.70)	(178.28)
Amount for Disbursement	350,897.18	140,358.89
<u>Disbursements</u>		
Final Settlement Mileage	62.03	24.82
Commissions on Assessments	4,223.98	2,807.19
Commissions on Collections	4,223.98	2,807.18
Salary - Revenue Commissioner	4,231.73	1,692.70
Salary - Supernumerary	5,200.22	2,080.12
Reappraisal Update	22,604.99	8,891.17
Sub-Total	40,546.93	18,303.18
Remittances	310,350.25	122,055.71
Total	\$ 350,897.18	\$ 140,358.89

School	Total State Taxes
\$ 616,144.02	\$ 1,334,978.71
(44,234.82)	(95,842.11)
571,909.20	1,239,136.60
	(75,345.13)
(30,409.86)	(65,888.03)
(36,741.48)	(79,606.54)
(4,694.04)	(10,170.42)
(10,288.68)	(22,292.14)
(40,051.68)	(86,778.64)
544.08	42,514.40
450,267.54	941,570.10
495.56	1,059.82
751.44	1,628.12
(1.26)	(2.73)
(738.84)	(1,600.82)
(534.84)	(1,158.82)
450,239.60	941,495.67
74.44	161.29
9,004.81	16,035.98
9,004.81	16,035.97
5,578.54	11,502.97
6,855.22	14,135.56
29,275.59	60,771.75
59,793.41	118,643.52
390,446.19	822,852.15
\$ 450,239.60	\$ 941,495.67

Distribution of County Ad Valorem Taxes***Regular Assessments: October 1, 2016 through September 30, 2017******Regular Collections: June 28, 2017 through June 21, 2018***

	General	Road and Bridge
Gross Taxes Assessed	\$ 1,827,893.93	\$ 924,216.03
Errors In Assessments	(131,229.97)	(66,352.23)
Gross Taxes Assessed	<u>1,696,663.96</u>	<u>857,863.80</u>
Abatements	(191,591.88)	(96,872.31)
Regular Homestead Exemptions	(48,143.54)	(24,342.21)
Act #48 Exemptions	(108,999.65)	(55,112.22)
Act #91-A Exemptions	(5,248.50)	(2,653.74)
Act #91-B Exemptions	(8,065.54)	(4,078.08)
Other Exemptions	(118,819.92)	(60,077.52)
Errors In Exemptions	105,927.44	53,558.82
Net Taxes Assessed	<u>1,321,722.37</u>	<u>668,286.54</u>
Interest	1,549.46	782.19
Litigations - All Prior Years	2,309.57	1,145.16
Insolvents - Current	(3.74)	(1.89)
Litigations - All Prior Years	(2,272.22)	(1,126.28)
Refunds	(1,727.84)	(873.63)
Amount for Disbursements	<u>1,321,577.60</u>	<u>668,212.09</u>
<u>Disbursements</u>		
Commissions on Assessments	13,930.76	13,364.25
Commissions on Collections	13,930.76	13,364.24
Salary - Revenue Commissioner	15,946.76	8,062.37
Salary - Supernumerary	19,596.34	9,907.46
Reappraisal Update	85,478.47	42,361.35
Sub-Total	<u>148,883.09</u>	<u>87,059.67</u>
Remittances	1,173,013.83	581,313.20
Sub-Total	<u>1,321,896.92</u>	<u>668,372.87</u>
Amounts Overpaid	(319.32)	(160.78)
Total	<u>\$ 1,321,577.60</u>	<u>\$ 668,212.09</u>

Fire	Total County Taxes
\$ 616,144.02	\$ 3,368,253.98
(44,234.82)	(241,817.02)
571,909.20	3,126,436.96
(64,581.54)	(353,045.73)
(16,228.14)	(88,713.89)
(36,741.48)	(200,853.35)
(1,769.16)	(9,671.40)
(2,718.72)	(14,862.34)
(40,051.68)	(218,949.12)
35,705.88	195,192.14
445,524.36	2,435,533.27
521.45	2,853.10
92.88	3,547.61
(1.26)	(6.89)
(80.28)	(3,478.78)
(582.42)	(3,183.89)
445,474.73	2,435,264.42
6,682.14	33,977.15
6,682.15	33,977.15
	24,009.13
	29,503.80
29,372.27	157,212.09
42,736.56	278,679.32
402,738.17	2,157,065.20
445,474.73	2,435,744.52
	(480.10)
\$ 445,474.73	\$ 2,435,264.42

Distribution of County School Ad Valorem Taxes***Regular Assessments: October 1, 2016 through September 30, 2017******Regular Collections: June 28, 2017 through June 21, 2018***

	County-Wide	District #1
Gross Taxes Assessed	\$ 1,478,745.65	\$ 2,192.90
Errors In Assessments	(106,163.56)	
Gross Taxes Assessed	1,372,582.09	2,192.90
Act #48 Exemptions	(88,179.48)	(36.68)
Act #91-A Exemptions	(4,246.00)	
Other Exemptions	(96,124.00)	
Errors In Exemptions	207.50	
Net Taxes Assessed	1,184,240.11	2,156.22
Interest	1,378.97	1.26
Litigations - All Prior Years	1,861.05	
Insolvents - Current	(3.02)	
Litigations - All Prior Years	(1,830.85)	
Refunds	(1,397.82)	
Amount for Disbursements	1,184,248.44	2,157.48
<u>Disbursements</u>		
Commissions on Assessments	23,684.97	
Commissions on Collections	23,684.97	
Salary - Revenue Commissioner	14,667.60	25.49
Salary - Supernumerary	18,024.40	31.32
Reappraisal Update	76,962.37	
Sub-Total	157,024.31	56.81
Remittances	1,026,851.94	2,095.89
Sub-Total	1,183,876.25	2,152.70
Amounts Due	372.19	4.78
Total	\$ 1,184,248.44	\$ 2,157.48
<u>Taxable Valuations</u>		
Gross Valuations Assessed	205,381,340	783,180
Errors In Assessments	(14,744,940)	
Gross Valuations Assessed	190,636,400	783,180
Act #48 Exemptions	(12,247,160)	(13,100)
Act #91-A Exemptions	(589,720)	
Other Exemptions	(13,350,560)	
Errors In Exemptions	28,820	
Net Valuations Assessed	164,477,780	770,080

District #2	Total County School Taxes
\$ 818,392.64	\$ 2,299,331.19
(58,979.76)	(165,143.32)
759,412.88	2,134,187.87
(48,936.24)	(137,152.40)
(2,358.88)	(6,604.88)
(53,402.24)	(149,526.24)
115.28	322.78
654,830.80	1,841,227.13
764.30	2,144.53
1,033.92	2,894.97
(1.68)	(4.70)
(1,017.13)	(2,847.98)
(776.56)	(2,174.38)
654,833.65	1,841,239.57

13,096.69	36,781.66
13,096.69	36,781.66
8,112.21	22,805.30
9,968.81	28,024.53
42,564.80	119,527.17
86,839.20	243,920.32
567,767.32	1,596,715.15
654,606.52	1,840,635.47
227.13	604.10
\$ 654,833.65	\$ 1,841,239.57

204,598,160
(14,744,940)
189,853,220
(12,234,060)
(589,720)
(13,350,560)
28,820
163,707,700

Distribution of Municipal Ad Valorem Taxes

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

Regular Collections: June 28, 2017 through June 21, 2018

	Aliceville	Reform	Gordo
Gross Taxes Assessed	\$ 481,456.47	\$ 329,206.02	\$ 224,816.10
Errors In Assessments	(2,289.42)	(1,606.54)	(791.70)
Gross Taxes Assessed	479,167.05	327,599.48	224,024.40
Abatements	(14,466.54)	(1,260.22)	
Act #48 Exemptions	(20,597.88)	(20,065.10)	(16,836.00)
Other Exemptions	(38,985.46)	(30,663.01)	(32,272.80)
Errors In Exemptions			282.30
Net Taxes Assessed	405,117.17	275,611.15	175,197.90
Interest	648.20	496.36	333.29
Litigations - All Prior Years	690.00	4,135.12	
Insolvents - Current	(9.66)		
Litigations - All Prior Years	(603.81)	(4,135.12)	
Refunds	(227.70)		(164.40)
Amount for Disbursements	405,614.20	276,107.51	175,366.79

Disbursements

Commissions on Assessments	5,786.92	3,837.62	2,430.77
Commissions on Collections	5,786.91	3,837.62	2,430.77
Salary - Revenue Commissioner	4,650.77	3,369.08	2,153.14
Reappraisal Update	25,131.74	18,198.49	11,672.53
Sub-Total	41,356.34	29,242.81	18,687.21
Remittances	364,257.86	246,864.70	156,679.58
Total	\$ 405,614.20	\$ 276,107.51	\$ 175,366.79

Taxable Valuations

Gross Valuations Assessed	20,932,890	17,794,920	14,987,740
Errors In Assessments	(99,540)	(86,840)	(52,780)
Gross Valuations Assessed	20,833,350	17,708,080	14,934,960
Abatements	(628,980)	(68,120)	
Act #48 Exemptions	(895,560)	(1,084,600)	(1,122,400)
Other Exemptions	(1,695,020)	(1,657,460)	(2,151,520)
Errors in Exemptions			18,820
Net Valuations Assessed	17,613,790	14,897,900	11,679,860

	Carrollton	Pickensville	Memphis	Total Municipal Taxes
\$	158,483.00	\$ 24,392.30	\$ 1,212.50	\$ 1,219,566.39
	(1,123.20)	(164.10)		(5,974.96)
	157,359.80	24,228.20	1,212.50	1,213,591.43
				(15,726.76)
	(9,942.40)	(1,977.70)	(168.50)	(69,587.58)
	(23,014.16)	(2,863.70)	(57.60)	(127,856.73)
				282.30
	124,403.24	19,386.80	986.40	1,000,702.66
	133.86	23.47	0.63	1,635.81
				4,825.12
				(9.66)
				(4,738.93)
				(392.10)
	124,537.10	19,410.27	987.03	1,002,022.90
	1,657.37	267.19	17.70	13,997.57
	1,657.38	267.18	17.70	13,997.56
	1,666.73	242.05	4.08	12,085.85
	9,017.26	1,308.90	22.16	65,351.08
	13,998.74	2,085.32	61.64	105,432.06
	110,538.36	17,324.95	925.39	896,590.84
\$	124,537.10	\$ 19,410.27	\$ 987.03	\$ 1,002,022.90
	6,095,500	4,878,460	242,500	64,932,010
	(43,200)	(32,820)		(315,180)
	6,052,300	4,845,640	242,500	64,616,830
				(697,100)
	(382,400)	(395,540)	(33,700)	(3,914,200)
	(885,160)	(572,740)	(11,520)	(6,973,420)
				18,820
	4,784,740	3,877,360	197,280	53,050,930

Distribution of Fees and Other Collections

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

Regular Collections: June 28, 2017 through June 21, 2018

Manufactured Homes and Other Collections: June 1, 2017 through May 31, 2018

	Forestry Acreage Assessment	Commissions and Fees on Assessments	Commissions and Fees on Collections
Fees on Assessments	\$	\$ 480.00	\$
Fees on Collections			9,895.00
Acreage Assessments	42,101.71	838.63	838.63
Deductions from Ad Valorem Tax			
Interest Collected	26.02		
Manufactured Home Registrations			
Mail Fees			
Advertising			
Copy and Map Sale			
Miscellaneous Fees			
Citations and Probate Fees			
Sale Fees			
Firefighter's Annuity			
Volunteer Rescue Squad			
Excess on Land Sales			
Land Redemptions from Individuals			
Interest Earned			
Commissions	(1,677.26)	100,792.36	100,792.34
Rescue Squad Commissions			
Errors in Assessments	(196.25)	(15.00)	
Amount for Disbursements	<u>40,254.22</u>	<u>102,095.99</u>	<u>111,525.97</u>
<u>Disbursements</u>			
Remittances	40,254.22	108,137.95	117,564.85
Amounts Due			
Sub-Total	<u>40,254.22</u>	<u>108,137.95</u>	<u>117,564.85</u>
Amounts Overpaid		(6,041.96)	(6,038.88)
Total	<u>\$ 40,254.22</u>	<u>\$ 102,095.99</u>	<u>\$ 111,525.97</u>

Official's Salary	Supernumerary Official's Salaries	Reappraisal Budget	Other Collections	Total
\$	\$	\$	\$	\$
				480.00
				9,895.00
				43,778.97
70,403.25	71,663.89	402,862.09	161.29	545,090.52
				26.02
			22,227.00	22,227.00
			4,350.99	4,350.99
			9,576.96	9,576.96
			2,748.17	2,748.17
			764.38	764.38
			4,655.00	4,655.00
			155.00	155.00
			223.00	223.00
			194.97	194.97
			16,494.19	16,494.19
			12,947.37	12,947.37
			160.57	160.57
				199,907.44
			6.03	6.03
				(211.25)
70,403.25	71,663.89	402,862.09	74,664.92	873,470.33
58,379.49	71,663.89	402,862.09	74,664.92	873,527.41
12,023.76				12,023.76
70,403.25	71,663.89	402,862.09	74,664.92	885,551.17
				(12,080.84)
\$ 70,403.25	\$ 71,663.89	\$ 402,862.09	\$ 74,664.92	\$ 873,470.33

Detail of Disbursements and Audit Settlement***Regular Assessments: October 1, 2015 through September 30, 2016******Regular Collections: July 2, 2016 through June 27, 2017******Other Collections: June 1, 2016 through May 31, 2017***

	Total Collections	Commissions and Special Deductions
<u>State of Alabama</u>		
General Ad Valorem Tax	\$ 341,589.19	\$ (36,331.79)
Soldier Ad Valorem Tax	136,635.68	(16,569.16)
School Ad Valorem Tax	450,300.83	(54,871.85)
Total State Ad Valorem Taxes	<u>928,525.70</u>	<u>(107,772.80)</u>
Forestry Commission - Forestry Acreage Assessment	41,919.38	(1,676.80)
Firefighter's Annuity Fund	244.00	
Volunteer Rescue Squad	215.63	
Manufactured Home Registrations	4,615.61	
Total State of Alabama	<u>975,520.32</u>	<u>(109,449.60)</u>
<u>Pickens County</u>		
General Ad Valorem Tax	1,287,586.98	(133,032.85)
Road and Bridge Ad Valorem Tax	651,025.25	(78,853.84)
Fire Ad Valorem Tax	434,016.82	(37,238.48)
Total County Ad Valorem Taxes	<u>2,372,629.05</u>	<u>(249,125.17)</u>
Fees and Commissions on Assessments	405.00	100,156.72
Fees and Commissions on Collections	9,730.00	100,156.71
Provision for Salaries - Revenue Commissioner		69,741.35
Provision for Supernumerary Official		71,663.89
Provision for Reappraisal Maintenance		333,520.66
Interest Earned - General Fund	115.95	
Certified Mail	4,463.68	
Advertising	10,376.64	
Copy and Map Sales	4,320.50	
Miscellaneous Fees	540.60	
Citations and Probate Fees	4,810.00	
Sale Fees	70.00	
Redemption Fees	25.00	
Commissions - Volunteer Rescue Squad Collections	6.67	
Manufactured Home Registrations	11,704.63	
Manufactured Home Trust Fund	757.00	
Total Pickens County	<u>2,419,954.72</u>	<u>426,114.16</u>
Sub-Total Forward	\$ 3,395,475.04	\$ 316,664.56

Net Amount To Be Remitted		Remittances	Audit Settlement	
			Amounts Due	Amounts Overpaid
\$	305,257.40	\$	305,257.40	\$
	120,066.52		120,066.52	
	395,428.98		395,428.98	
	820,752.90		820,752.90	
	40,242.58		40,242.58	
	244.00		244.00	
	215.63		215.63	
	4,615.61		4,615.61	
	866,070.72		866,070.72	
	1,154,554.13		1,154,735.92	(181.79)
	572,171.41		572,263.34	(91.93)
	396,778.34		396,778.34	
	2,123,503.88		2,123,777.60	(273.72)
	100,561.72		106,522.00	(5,960.28)
	109,886.71		115,847.00	(5,960.29)
	69,741.35		57,830.63	11,910.72
	71,663.89		71,663.89	
	333,520.66		333,520.66	
	115.95		115.95	
	4,463.68		4,463.68	
	10,376.64		10,376.64	
	4,320.50		4,320.50	
	540.60		540.60	
	4,810.00		4,810.00	
	70.00		70.00	
	25.00		25.00	
	6.67		6.67	
	11,704.63		11,704.63	
	757.00		757.00	
	2,846,068.88		2,846,352.45	(12,194.29)
\$	3,712,139.60	\$	3,712,423.17	\$
			11,910.72	\$
				(12,194.29)

Detail of Disbursements and Audit Settlement***Regular Assessments: October 1, 2015 through September 30, 2016******Regular Collections: July 2, 2016 through June 27, 2017******Other Collections: June 1, 2016 through May 31, 2017***

	Total Collections	Commissions and Special Deductions
Sub-Total Brought Forward	\$ 3,395,475.04	\$ 316,664.56
<u>Pickens County Schools</u>		
<u>Pickens County Board of Education</u>		
<u>Ad Valorem Taxes</u>		
County-Wide Taxes	1,183,972.79	(144,171.25)
District #1 Taxes	2,057.95	(82.54)
District #2 Taxes	654,822.62	(79,725.09)
Total Pickens County School Ad Valorem Taxes	1,840,853.36	(223,978.88)
Manufactured Home Registrations	4,615.63	
Total Pickens County Schools	1,845,468.99	(223,978.88)
<u>Municipal</u>		
<u>Aliceville</u>		
General Ad Valorem Taxes	375,413.26	(35,812.89)
Manufactured Home Registrations	184.00	
Total Aliceville	375,597.26	(35,812.89)
<u>Reform</u>		
General Ad Valorem Taxes	271,950.95	(26,003.15)
Manufactured Home Registrations	131.50	
Total Reform	272,082.45	(26,003.15)
<u>Gordo</u>		
General Ad Valorem Taxes	173,799.73	(16,273.57)
Manufactured Home Registrations	34.00	
Total Gordo	173,833.73	(16,273.57)
<u>Carrollton</u>		
General Ad Valorem Taxes	134,537.58	(12,843.38)
Manufactured Home Registrations	68.00	
Total Carrollton	134,605.58	(12,843.38)
<u>Pickensville</u>		
General Ad Valorem Taxes	19,539.59	(1,877.20)
Manufactured Home Registrations	137.13	
Total Pickensville	19,676.72	(1,877.20)
Sub-Total Municipal Forward	975,795.74	(92,810.19)
Sub-Total Forward	\$ 6,216,739.77	\$ (124.51)

Net Amount To Be Remitted	Remittances	Audit Settlement	
		Amounts Due	Amounts Overpaid
\$ 3,712,139.60	\$ 3,712,423.17	\$ 11,910.72	\$ (12,194.29)
1,039,801.54	1,039,590.96	210.58	
1,975.41	1,996.60		(21.19)
575,097.53	574,958.24	139.29	
1,616,874.48	1,616,545.80	349.87	(21.19)
4,615.63	4,615.63		
1,621,490.11	1,621,161.43	349.87	(21.19)
339,600.37	339,600.37		
184.00	184.00		
339,784.37	339,784.37		
245,947.80	245,947.80		
131.50	131.50		
246,079.30	246,079.30		
157,526.16	157,526.16		
34.00	34.00		
157,560.16	157,560.16		
121,694.20	121,694.20		
68.00	68.00		
121,762.20	121,762.20		
17,662.39	17,662.39		
137.13	137.13		
17,799.52	17,799.52		
882,985.55	882,985.55		
\$ 6,216,615.26	\$ 6,216,570.15	\$ 12,260.59	\$ (12,215.48)

Detail of Disbursements and Audit Settlement***Regular Assessments: October 1, 2015 through September 30, 2016******Regular Collections: July 2, 2016 through June 27, 2017******Other Collections: June 1, 2016 through May 31, 2017***

	Total Collections	Commissions and Special Deductions
Sub-Total Brought Forward	\$ 6,216,739.77	\$ (124.51)
Sub-Total Municipal Brought Forward	975,795.74	(92,810.19)
<u>Memphis</u>		
General Ad Valorem Taxes	330.71	(33.90)
Total Memphis	<u>330.71</u>	<u>(33.90)</u>
Total Municipal	<u>976,126.45</u>	<u>(92,844.09)</u>
<u>Officials and Others</u>		
Tax Official - Final Settlement Mileage		158.41
Land Redemptions from Individuals	4,032.06	
Excess Land Sales Trust Fund	15,283.90	
Interest Earned - Special Fund of the Revenue Commissioner	14.51	
Interest Earned - Special Fund of the Probate Judge	14.51	
Total Officials and Others	<u>19,344.98</u>	<u>158.41</u>
Grand Total	<u>\$ 6,236,415.46</u>	<u>\$</u>

Net Amount To Be Remitted		Audit Settlement	
	Remittances	Amounts Due	Amounts Overpaid
\$ 6,216,615.26	\$ 6,216,570.15	\$ 12,260.59	\$ (12,215.48)
882,985.55	882,985.55		
296.81	296.81		
296.81	296.81		
883,282.36	883,282.36		
158.41	158.41		
4,032.06	4,032.06		
15,283.90	15,283.90		
14.51	14.51		
14.51	14.51		
19,503.39	19,503.39		
\$ 6,236,415.46	\$ 6,236,370.35	\$ 12,260.59	\$ (12,215.48)

Summary of Ad Valorem Taxes and Distributions

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

Regular Collections: July 2, 2016 through June 27, 2017

	State Taxes	County Taxes
Gross Taxes Assessed	\$ 1,245,978.76	\$ 3,143,700.25
Errors In Assessments	(6,791.72)	(17,136.03)
Gross Taxes Assessed	1,239,187.04	3,126,564.22
Abatements	(47,126.10)	(220,819.42)
Regular Homestead Exemptions	(65,870.35)	(88,692.21)
Act #48 Exemptions	(81,132.09)	(204,702.26)
Act #91-A Exemptions	(8,642.14)	(8,700.84)
Act #91-B Exemptions	(22,952.02)	(15,408.14)
Other Exemptions	(87,082.06)	(219,714.69)
Errors In Exemptions	1,196.65	1,503.55
Net Taxes Assessed	927,578.93	2,370,030.21
Interest	1,120.84	3,070.83
Litigations - All Prior Years	1,497.99	3,186.48
Litigations - Current Year	(130.13)	(361.13)
Litigations - All Prior Years	(1,497.99)	(3,186.48)
Refunds	(43.94)	(110.86)
Amount for Disbursements	928,525.70	2,372,629.05
<u>Disbursements</u>		
Final Settlement Mileage	158.41	
Commissions on Assessments	15,869.60	33,121.74
Commissions on Collections	15,869.59	33,121.74
Salary - Revenue Commissioner	11,393.86	23,703.20
Salary - Supernumerary	14,121.73	29,378.25
Reappraisal Update	50,359.61	129,800.24
Sub-Total	107,772.80	249,125.17
Remittances	820,752.90	2,123,777.60
Sub-Total	928,525.70	2,372,902.77
Amounts Due		
Sub-Total	928,525.70	2,372,902.77
Amounts Overpaid		(273.72)
Total	\$ 928,525.70	\$ 2,372,629.05

County School Taxes	Municipal Taxes	Total Ad Valorem Taxes
\$ 2,146,011.65	\$ 1,200,633.24	\$ 7,736,323.90
(11,702.65)	(5,696.51)	(41,326.91)
2,134,309.00	1,194,936.73	7,694,996.99
	(18,206.38)	(286,151.90)
		(154,562.56)
(139,772.18)	(71,937.36)	(497,543.89)
(5,942.06)		(23,285.04)
		(38,360.16)
(150,048.96)	(130,366.22)	(587,211.93)
380.35		3,080.55
1,838,926.15	974,426.77	6,110,962.06
2,271.94	1,697.51	8,161.12
2,625.95	4,272.66	11,583.08
(269.02)	(552.46)	(1,312.74)
(2,625.95)	(4,272.66)	(11,583.08)
(75.71)		(230.51)
1,840,853.36	975,571.82	6,117,579.93
		158.41
36,775.93	13,551.05	99,318.32
36,775.93	13,551.05	99,318.31
22,723.54	11,920.75	69,741.35
28,163.91		71,663.89
99,539.57	53,821.24	333,520.66
223,978.88	92,844.09	673,720.94
1,616,545.80	882,727.73	5,443,804.03
1,840,524.68	975,571.82	6,117,524.97
349.87		349.87
1,840,874.55	975,571.82	6,117,874.84
(21.19)		(294.91)
\$ 1,840,853.36	\$ 975,571.82	\$ 6,117,579.93

Summary of Ad Valorem Taxes and Distributions**Regular Assessments: October 1, 2015 through September 30, 2016****Regular Collections: July 2, 2016 through June 27, 2017**

	State	County
<u>Taxable Valuations</u>		
Gross Valuations Assessed	191,689,040	191,689,040
Errors In Assessments	(1,044,880)	(1,044,880)
Gross Valuations Assessed	<u>190,644,160</u>	<u>190,644,160</u>
Abatements	(13,464,600)	(13,464,600)
Regular Homestead Exemptions	(10,133,900)	(5,408,060)
Act #48 Exemptions	(12,481,860)	(12,481,860)
Act #91-A Exemptions	(1,329,560)	(530,540)
Act #91-B Exemptions	(3,531,080)	(939,520)
Other Exemptions	(13,397,240)	(13,397,240)
Errors In Exemptions	184,100	91,680
Net Valuations Assessed	<u><u>136,490,020</u></u>	<u><u>144,514,020</u></u>

County School	Municipal
191,689,040	63,899,040
(1,044,880)	(308,500)
<u>190,644,160</u>	<u>63,590,540</u>
	(825,500)
(12,481,860)	(4,025,240)
(530,540)	
(13,397,240)	(7,045,520)
33,960	
<u><u>164,268,480</u></u>	<u><u>51,694,280</u></u>

Distribution of State Ad Valorem Taxes***Regular Assessments: October 1, 2015 through September 30, 2016******Regular Collections: July 2, 2016 through June 27, 2017***

	General	Soldier
Gross Taxes Assessed	\$ 479,222.60	\$ 191,689.04
Errors In Assessments	(2,612.20)	(1,044.88)
Gross Taxes Assessed	476,610.40	190,644.16
Abatements	(33,661.50)	(13,464.60)
Regular Homestead Exemptions	(25,334.75)	(10,133.90)
Act #48 Exemptions	(31,204.65)	(12,481.86)
Act #91-A Exemptions	(3,323.90)	(1,329.56)
Act #91-B Exemptions	(8,827.70)	(3,531.08)
Other Exemptions	(33,493.10)	(13,397.24)
Errors In Exemptions	460.25	184.10
Net Taxes Assessed	341,225.05	136,490.02
Interest	431.09	172.44
Litigations - All Prior Years	576.15	230.46
Litigations - Current Year	(50.05)	(20.02)
Litigations - All Prior Years	(576.15)	(230.46)
Refunds	(16.90)	(6.76)
Amount for Disbursements	341,589.19	136,635.68
<u>Disbursements</u>		
Final Settlement Mileage	60.92	24.38
Commissions on Assessments	4,130.89	2,732.70
Commissions on Collections	4,130.88	2,732.70
Salary - Revenue Commissioner	4,174.44	1,669.75
Salary - Supernumerary	5,173.85	2,069.51
Reappraisal Update	18,660.81	7,340.12
Sub-Total	36,331.79	16,569.16
Remittances	305,257.40	120,066.52
Total	\$ 341,589.19	\$ 136,635.68

School	Total State Taxes
\$ 575,067.12	\$ 1,245,978.76
(3,134.64)	(6,791.72)
571,932.48	1,239,187.04
	(47,126.10)
(30,401.70)	(65,870.35)
(37,445.58)	(81,132.09)
(3,988.68)	(8,642.14)
(10,593.24)	(22,952.02)
(40,191.72)	(87,082.06)
552.30	1,196.65
449,863.86	927,578.93
517.31	1,120.84
691.38	1,497.99
(60.06)	(130.13)
(691.38)	(1,497.99)
(20.28)	(43.94)
450,300.83	928,525.70
73.11	158.41
9,006.01	15,869.60
9,006.01	15,869.59
5,549.67	11,393.86
6,878.37	14,121.73
24,358.68	50,359.61
54,871.85	107,772.80
395,428.98	820,752.90
\$ 450,300.83	\$ 928,525.70

Distribution of County Ad Valorem Taxes***Regular Assessments: October 1, 2015 through September 30, 2016******Regular Collections: July 2, 2016 through June 27, 2017***

	General	Road and Bridge
Gross Taxes Assessed	\$ 1,706,032.45	\$ 862,600.68
Errors In Assessments	(9,299.43)	(4,701.96)
Gross Taxes Assessed	1,696,733.02	857,898.72
Abatements	(119,834.92)	(60,590.70)
Regular Homestead Exemptions	(48,131.76)	(24,336.27)
Act #48 Exemptions	(111,088.31)	(56,168.37)
Act #91-A Exemptions	(4,721.79)	(2,387.43)
Act #91-B Exemptions	(8,361.74)	(4,227.84)
Other Exemptions	(119,235.39)	(60,287.58)
Errors In Exemptions	815.95	412.56
Net Taxes Assessed	1,286,175.06	650,313.09
Interest	1,668.06	841.67
Litigations - All Prior Years	2,113.59	1,046.07
Litigations - Current Year	(195.98)	(99.09)
Litigations - All Prior Years	(2,113.59)	(1,046.07)
Refunds	(60.16)	(30.42)
Amount for Disbursements	1,287,586.98	651,025.25
<u>Disbursements</u>		
Commissions on Assessments	13,590.95	13,020.52
Commissions on Collections	13,590.95	13,020.52
Salary - Revenue Commissioner	15,743.20	7,960.00
Salary - Supernumerary	19,512.43	9,865.82
Reappraisal Update	70,595.32	34,986.98
Sub-Total	133,032.85	78,853.84
Remittances	1,154,735.92	572,263.34
Sub-Total	1,287,768.77	651,117.18
Amounts Due	(181.79)	(91.93)
Total	\$ 1,287,586.98	\$ 651,025.25

Fire		Total County Taxes	
\$	575,067.12	\$	3,143,700.25
	(3,134.64)		(17,136.03)
	571,932.48		3,126,564.22
	(40,393.80)		(220,819.42)
	(16,224.18)		(88,692.21)
	(37,445.58)		(204,702.26)
	(1,591.62)		(8,700.84)
	(2,818.56)		(15,408.14)
	(40,191.72)		(219,714.69)
	275.04		1,503.55
	433,542.06		2,370,030.21
	561.10		3,070.83
	26.82		3,186.48
	(66.06)		(361.13)
	(26.82)		(3,186.48)
	(20.28)		(110.86)
	434,016.82		2,372,629.05
	6,510.27		33,121.74
	6,510.27		33,121.74
			23,703.20
			29,378.25
	24,217.94		129,800.24
	37,238.48		249,125.17
	396,778.34		2,123,777.60
	434,016.82		2,372,902.77
			(273.72)
\$	434,016.82	\$	2,372,629.05

Distribution of County School Ad Valorem Taxes
Regular Assessments: October 1, 2015 through September 30, 2016
Regular Collections: July 2, 2016 through June 27, 2017

	County-Wide	District #1
Gross Taxes Assessed	\$ 1,380,161.08	\$ 2,113.05
Errors In Assessments	(7,523.13)	
Gross Taxes Assessed	1,372,637.95	2,113.05
Act #48 Exemptions	(89,869.25)	(57.17)
Act #91-A Exemptions	(3,819.90)	
Other Exemptions	(96,460.00)	
Errors In Exemptions	244.51	
Net Taxes Assessed	1,182,733.31	2,055.88
Interest	1,461.09	2.07
Litigations - All Prior Years	1,688.11	
Litigations - Current Year	(172.94)	
Litigations - All Prior Years	(1,688.11)	
Refunds	(48.67)	
Amount for Disbursements	1,183,972.79	2,057.95
<u>Disbursements</u>		
Commissions on Assessments	23,679.46	
Commissions on Collections	23,679.46	
Salary - Revenue Commissioner	14,607.95	36.89
Salary - Supernumerary	18,105.38	45.65
Reappraisal Update	64,099.00	
Sub-Total	144,171.25	82.54
Remittances	1,039,590.96	1,996.60
Sub-Total	1,183,762.21	2,079.14
Amounts Due	210.58	
Sub-Total	1,183,972.79	2,079.14
Amounts Overpaid		(21.19)
Total	\$ 1,183,972.79	\$ 2,057.95
<u>Taxable Valuations</u>		
Gross Valuations Assessed	191,689,040	754,660
Errors In Assessments	(1,044,880)	
Gross Valuations Assessed	190,644,160	754,660
Act #48 Exemptions	(12,481,860)	(20,420)
Act #91-A Exemptions	(530,540)	
Other Exemptions	(13,397,240)	
Errors In Exemptions	33,960	
Net Valuations Assessed	164,268,480	734,240

District #2	Total County School Taxes
\$ 763,737.52	\$ 2,146,011.65
(4,179.52)	(11,702.65)
759,558.00	2,134,309.00
(49,845.76)	(139,772.18)
(2,122.16)	(5,942.06)
(53,588.96)	(150,048.96)
135.84	380.35
654,136.96	1,838,926.15
808.78	2,271.94
937.84	2,625.95
(96.08)	(269.02)
(937.84)	(2,625.95)
(27.04)	(75.71)
654,822.62	1,840,853.36

13,096.47	36,775.93
13,096.47	36,775.93
8,078.70	22,723.54
10,012.88	28,163.91
35,440.57	99,539.57
79,725.09	223,978.88
574,958.24	1,616,545.80
654,683.33	1,840,524.68
139.29	349.87
654,822.62	1,840,874.55
	(21.19)
\$ 654,822.62	\$ 1,840,853.36

190,934,380
(1,044,880)
189,889,500
(12,461,440)
(530,540)
(13,397,240)
33,960
163,534,240

Distribution of Municipal Ad Valorem Taxes

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

Regular Collections: July 2, 2016 through June 27, 2017

	Aliceville	Reform	Gordo
Gross Taxes Assessed	\$ 451,668.02	\$ 329,146.27	\$ 222,805.50
Errors In Assessments	(2,335.88)	(3,046.95)	
Gross Taxes Assessed	449,332.14	326,099.32	222,805.50
Abatements	(14,999.22)	(3,207.16)	
Act #48 Exemptions	(19,535.74)	(20,694.84)	(17,947.20)
Other Exemptions	(39,455.58)	(30,705.56)	(31,299.90)
Net Taxes Assessed	375,341.60	271,491.76	173,558.40
Interest	624.12	459.19	241.33
Litigations - All Prior Years	137.54	4,135.12	
Litigations - Current Year	(552.46)		
Litigations - All Prior Years	(137.54)	(4,135.12)	
Amount for Disbursements	375,413.26	271,950.95	173,799.73

Disbursements

Commissions on Assessments	5,207.85	3,760.42	2,444.66
Commissions on Collections	5,207.85	3,760.41	2,444.67
Salary - Revenue Commissioner	4,600.84	3,357.21	2,062.67
Reappraisal Update	20,796.35	15,125.11	9,321.57
Sub-Total	35,812.89	26,003.15	16,273.57
Remittances	339,600.37	245,947.80	157,526.16
Total	\$ 375,413.26	\$ 271,950.95	\$ 173,799.73

Taxable Valuations

Gross Valuations Assessed	19,637,740	17,791,690	14,853,700
Errors In Assessments	(101,560)	(164,700)	
Gross Valuations Assessed	19,536,180	17,626,990	14,853,700
Abatements	(652,140)	(173,360)	
Act #48 Exemptions	(849,380)	(1,118,640)	(1,196,480)
Other Exemptions	(1,715,460)	(1,659,760)	(2,086,660)
Net Valuations Assessed	16,319,200	14,675,230	11,570,560

Carrollton	Pickensville	Memphis	Total Municipal Taxes
\$ 172,013.40	\$ 24,463.95	\$ 536.10	\$ 1,200,633.24
(126.88)	(186.80)		(5,696.51)
171,886.52	24,277.15	536.10	1,194,936.73
(11,707.28)	(1,903.50)	(148.80)	(18,206.38)
(25,983.88)	(2,863.70)	(57.60)	(71,937.36)
134,195.36	19,509.95	329.70	(130,366.22)
342.22	29.64	1.01	974,426.77
			1,697.51
			4,272.66
			(552.46)
			(4,272.66)
134,537.58	19,539.59	330.71	975,571.82
1,864.41	269.37	4.34	13,551.05
1,864.40	269.37	4.35	13,551.05
1,652.66	242.84	4.53	11,920.75
7,461.91	1,095.62	20.68	53,821.24
12,843.38	1,877.20	33.90	92,844.09
121,694.20	17,662.39	296.81	882,727.73
\$ 134,537.58	\$ 19,539.59	\$ 330.71	\$ 975,571.82
6,615,900	4,892,790	107,220	63,899,040
(4,880)	(37,360)		(308,500)
6,611,020	4,855,430	107,220	63,590,540
(450,280)	(380,700)	(29,760)	(825,500)
(999,380)	(572,740)	(11,520)	(4,025,240)
5,161,360	3,901,990	65,940	(7,045,520)
			51,694,280

Distribution of Fees and Other Collections

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

Regular Collections: July 2, 2016 through June 27, 2017

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

	Forestry Acreage Assessment	Commissions and Fees on Assessments	Commissions and Fees on Collections
Fees on Assessments	\$	\$ 405.00	\$
Fees on Collections			9,730.00
Acreage Assessments	42,230.18	838.40	838.40
Deductions from Ad Valorem Tax			
Interest Collected	24.55		
Manufactured Home Registrations			
Mail Fees			
Advertising			
Copy and Map Sale			
Miscellaneous Fees			
Citations and Probate Fees			
Sale Fees			
Firefighter's Annuity			
Volunteer Rescue Squad			
Excess on Land Sales			
Land Redemptions from Individuals			
Interest Earned			
Commissions	(1,676.80)	99,318.32	99,318.31
Rescue Squad Commissions			
Errors in Assessments	(335.35)		
Amount for Disbursements	<u>40,242.58</u>	<u>100,561.72</u>	<u>109,886.71</u>
<u>Disbursements</u>			
Remittances	40,242.58	106,522.00	115,847.00
Amounts Due			
Sub-Total	<u>40,242.58</u>	<u>106,522.00</u>	<u>115,847.00</u>
Amounts Overpaid		(5,960.28)	(5,960.29)
Total	<u>\$ 40,242.58</u>	<u>\$ 100,561.72</u>	<u>\$ 109,886.71</u>

Official's Salary	Supernumerary Official's Salaries	Reappraisal Budget	Other Collections	Total
\$	\$	\$	\$	\$
				405.00
				9,730.00
				43,906.98
69,741.35	71,663.89	333,520.66	158.41	475,084.31
				24.55
			22,247.50	22,247.50
			4,463.68	4,463.68
			10,376.64	10,376.64
			4,320.50	4,320.50
			540.60	540.60
			4,810.00	4,810.00
			70.00	70.00
			244.00	244.00
			215.63	215.63
			15,283.90	15,283.90
			4,057.06	4,057.06
			144.97	144.97
				196,959.83
			6.67	6.67
				(335.35)
69,741.35	71,663.89	333,520.66	66,939.56	792,556.47
57,830.63	71,663.89	333,520.66	66,939.56	792,566.32
11,910.72				11,910.72
69,741.35	71,663.89	333,520.66	66,939.56	804,477.04
				(11,920.57)
\$ 69,741.35	\$ 71,663.89	\$ 333,520.66	\$ 66,939.56	\$ 792,556.47

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

	Total Collections	Commissions and Special Deductions
<u>State of Alabama</u>		
General Ad Valorem Tax	\$ 338,358.54	\$ (40,827.63)
Soldier Ad Valorem Tax	135,343.42	(18,306.84)
School Ad Valorem Tax	449,800.39	(61,435.39)
Total State Ad Valorem Taxes	<u>923,502.35</u>	<u>(120,569.86)</u>
Forestry Commission - Forestry Acreage Assessment	42,651.90	(1,706.08)
Firefighter's Annuity Fund	306.35	
Manufactured Home Registrations	4,578.88	
Total State of Alabama	<u>971,039.48</u>	<u>(122,275.94)</u>
<u>Pickens County</u>		
General Ad Valorem Tax	1,276,081.20	(150,247.44)
Road and Bridge Ad Valorem Tax	645,207.76	(87,233.38)
Fire Ad Valorem Tax	429,759.47	(43,924.75)
Total County Ad Valorem Taxes	<u>2,351,048.43</u>	<u>(281,405.57)</u>
Fees and Commissions on Assessments	375.00	99,517.13
Fees and Commissions on Collections	9,825.00	99,517.13
Provision for Salaries - Revenue Commissioner		70,773.31
Provision for Supernumerary Official		61,110.01
Provision for Reappraisal Maintenance		432,236.00
Interest Earned - General Fund	123.58	
Certified Mail	4,059.90	
Advertising	11,435.52	
Copy and Map Sales	5,425.05	
Miscellaneous Fees	756.41	
Citations and Probate Fees	4,380.00	
Sale Fees	105.00	
Redemption Fees	65.00	
Manufactured Home Registrations	11,607.63	
Manufactured Home Trust Fund	767.00	
Total Pickens County	<u>2,399,973.52</u>	<u>481,748.01</u>
 Sub-Total Forward	 \$ 3,371,013.00	 \$ 359,472.07

Net Amount To Be Remitted		Remittances	Audit Settlement	
			Amounts Due	Amounts Overpaid
\$	297,530.91	\$	297,530.91	\$
	117,036.58		117,036.58	
	388,365.00		388,365.00	
	802,932.49		802,932.49	
	40,945.82		40,945.82	
	306.35		306.35	
	4,578.88		4,578.88	
	848,763.54		848,763.54	
	1,125,833.76		1,125,833.76	
	557,974.38		557,974.38	
	385,834.72		385,834.72	
	2,069,642.86		2,069,642.86	
	99,892.13		105,933.71	(6,041.58)
	109,342.13		115,383.71	(6,041.58)
	70,773.31		58,686.35	12,086.96
	61,110.01		61,110.01	
	432,236.00		432,236.00	
	123.58		123.58	
	4,059.90		4,059.90	
	11,435.52		11,435.52	
	5,425.05		5,425.05	
	756.41		756.41	
	4,380.00		4,380.00	
	105.00		105.00	
	65.00		65.00	
	11,607.63		11,607.63	
	767.00		767.00	
	2,881,721.53		2,881,717.73	12,086.96
\$	3,730,485.07	\$	3,730,481.27	\$
				(12,083.16)

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

	Total Collections	Commissions and Special Deductions
Sub-Total Brought Forward	\$ 3,371,013.00	\$ 359,472.07
<u>Pickens County Schools</u>		
<u>Pickens County Board of Education</u>		
<u>Ad Valorem Taxes</u>		
County-Wide Taxes	1,184,004.22	(161,808.26)
District #1 Taxes	2,994.95	(274.30)
District #2 Taxes	654,785.00	(89,617.97)
Total Pickens County School Ad Valorem Taxes	1,841,784.17	(251,700.53)
Manufactured Home Registrations	4,578.87	
Total Pickens County Schools	1,846,363.04	(251,700.53)
<u>Municipal</u>		
<u>Aliceville</u>		
General Ad Valorem Taxes	372,597.87	(41,274.64)
Manufactured Home Registrations	208.00	
Total Aliceville	372,805.87	(41,274.64)
<u>Reform</u>		
General Ad Valorem Taxes	271,880.27	(30,908.02)
Manufactured Home Registrations	133.50	
Total Reform	272,013.77	(30,908.02)
<u>Gordo</u>		
General Ad Valorem Taxes	167,047.13	(18,537.23)
Manufactured Home Registrations	45.50	
Total Gordo	167,092.63	(18,537.23)
<u>Carrollton</u>		
General Ad Valorem Taxes	133,841.98	(14,961.85)
Manufactured Home Registrations	61.25	
Total Carrollton	133,903.23	(14,961.85)
<u>Pickensville</u>		
General Ad Valorem Taxes	19,664.43	(2,209.91)
Manufactured Home Registrations	169.87	
Total Pickensville	19,834.30	(2,209.91)
Sub-Total Municipal Forward	965,649.80	(107,891.65)
Sub-Total Forward	\$ 6,183,025.84	\$ (120.11)

Net Amount To Be Remitted	Remittances	Audit Settlement	
		Amounts Due	Amounts Overpaid
\$ 3,730,485.07	\$ 3,730,481.27	\$ 12,086.96	\$ (12,083.16)
1,022,195.96	1,022,195.96		
2,720.65	2,720.65		
565,167.03	565,167.03		
1,590,083.64	1,590,083.64		
4,578.87	4,578.87		
1,594,662.51	1,594,662.51		
331,323.23	331,323.23		
208.00	208.00		
331,531.23	331,531.23		
240,972.25	240,972.25		
133.50	133.50		
241,105.75	241,105.75		
148,509.90	148,509.90		
45.50	45.50		
148,555.40	148,555.40		
118,880.13	118,880.13		
61.25	61.25		
118,941.38	118,941.38		
17,454.52	17,454.52		
169.87	169.87		
17,624.39	17,624.39		
857,758.15	857,758.15		
\$ 6,182,905.73	\$ 6,182,901.93	\$ 12,086.96	\$ (12,083.16)

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

	Total Collections	Commissions and Special Deductions
Sub-Total Brought Forward	\$ 6,183,025.84	\$ (120.11)
Sub-Total Municipal Brought Forward	965,649.80	(107,891.65)
<u>Memphis</u>		
General Ad Valorem Taxes	367.69	(39.75)
Total Memphis	<u>367.69</u>	<u>(39.75)</u>
Total Municipal	<u>966,017.49</u>	<u>(107,931.40)</u>
<u>Officials and Others</u>		
Final Settlement Mileage		159.86
Land Redemptions from Individuals	10,203.60	
Excess Land Sales Trust Fund	29,349.79	
Interest Earned - Special Fund of the Revenue Commissioner	15.44	
Interest Earned - Special Fund of the Probate Judge	15.44	
Total Officials and Others	<u>39,584.27</u>	<u>159.86</u>
Grand Total	<u>\$ 6,222,977.80</u>	<u>\$</u>

Net Amount To Be Remitted		Audit Settlement	
	Remittances	Amounts Due	Amounts Overpaid
\$ 6,182,905.73	\$ 6,182,901.93	\$ 12,086.96	\$ (12,083.16)
857,758.15	857,758.15		
327.94	327.94		
327.94	327.94		
858,086.09	858,086.09		
159.86	159.86		
10,203.60	10,203.60		
29,349.79	29,349.79		
15.44	15.44		
15.44	15.44		
39,744.13	39,744.13		
\$ 6,222,977.80	\$ 6,222,974.00	\$ 12,086.96	\$ (12,083.16)

Summary of Ad Valorem Taxes and Distributions

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

Regular Collections: May 30, 2015 through July 1, 2016

	State Taxes	County Taxes
Gross Taxes Assessed	\$ 1,248,100.23	\$ 3,149,052.89
Errors In Assessments	(12,441.78)	(31,391.57)
Gross Taxes Assessed	1,235,658.45	3,117,661.32
Abatements	(51,056.18)	(239,234.66)
Regular Homestead Exemptions	(66,689.61)	(89,868.79)
Act #48 Exemptions	(81,503.76)	(205,639.92)
Act #91-A Exemptions	(8,334.56)	(8,586.07)
Act #91-B Exemptions	(23,182.90)	(16,590.90)
Other Exemptions	(85,605.78)	(215,989.95)
Errors In Exemptions	2,262.91	4,515.55
Net Taxes Assessed	921,548.57	2,346,266.58
Interest	1,230.18	3,340.65
Insolvents - Prior Year	31.20	78.72
Litigations - All Prior Years	1,497.99	3,186.48
Insolvents - Prior Year	(31.20)	(78.72)
Litigations - All Prior Years	(1,497.99)	(3,186.48)
Refunds	(49.77)	(251.82)
Net Taxes Collected	922,728.98	2,349,355.41
Supernumerary Contribution (7%)	773.37	1,693.02
Amount for Disbursements	923,502.35	2,351,048.43

Disbursements

Final Settlement Mileage	159.86	
Commissions on Assessments	15,788.92	32,804.45
Commissions on Collections	15,788.92	32,804.44
Salary - Revenue Commissioner	11,542.20	23,932.27
Salary - Supernumerary	12,018.87	24,920.60
Reappraisal Update	65,271.09	166,943.81
Sub-Total	120,569.86	281,405.57
Remittances	802,932.49	2,069,642.86
Total	\$ 923,502.35	\$ 2,351,048.43

County School Taxes	Municipal Taxes	Total Ad Valorem Taxes
\$ 2,150,572.72	\$ 1,200,599.84	\$ 7,748,325.68
(21,438.15)	(16,090.38)	(81,361.88)
2,129,134.57	1,184,509.46	7,666,963.80
	(22,031.32)	(312,322.16)
		(156,558.40)
(140,437.01)	(73,582.33)	(501,163.02)
(5,863.67)		(22,784.30)
		(39,773.80)
(147,505.27)	(126,369.57)	(575,470.57)
2,647.21	1,343.76	10,769.43
1,837,975.83	963,870.00	6,069,660.98
2,451.66	1,671.86	8,694.35
53.76	101.76	265.44
2,625.95	4,272.66	11,583.08
(53.76)	(101.76)	(265.44)
(2,625.95)	(4,272.66)	(11,583.08)
(171.96)	(142.49)	(616.04)
1,840,255.53	965,399.37	6,077,739.29
1,528.64		3,995.03
1,841,784.17	965,399.37	6,081,734.32
		159.86
36,806.26	13,264.46	98,664.09
36,806.27	13,264.46	98,664.09
23,211.88	12,086.96	70,773.31
24,170.54		61,110.01
130,705.58	69,315.52	432,236.00
251,700.53	107,931.40	761,607.36
1,590,083.64	857,467.97	5,320,126.96
\$ 1,841,784.17	\$ 965,399.37	\$ 6,081,734.32

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

	State	County
<u>Taxable Valuations</u>		
Gross Valuations Assessed	192,015,420	192,015,420
Errors In Assessments	(1,914,120)	(1,914,120)
Gross Valuations Assessed	<u>190,101,300</u>	<u>190,101,300</u>
Abatements	(14,587,480)	(14,587,480)
Regular Homestead Exemptions	(10,259,940)	(5,479,800)
Act #48 Exemptions	(12,539,040)	(12,539,040)
Act #91-A Exemptions	(1,282,240)	(523,540)
Act #91-B Exemptions	(3,566,600)	(1,011,640)
Other Exemptions	(13,170,120)	(13,170,120)
Errors In Exemptions	348,140	275,340
Net Valuations Assessed	<u><u>135,044,020</u></u>	<u><u>143,065,020</u></u>



County School	Municipal
192,015,420	64,023,080
(1,914,120)	(1,008,020)
<hr/>	<hr/>
190,101,300	63,015,060
	(1,007,720)
(12,539,040)	(4,118,620)
(523,540)	
(13,170,120)	(6,849,340)
236,360	64,200
<hr/>	<hr/>
164,104,960	51,103,580
<hr/> <hr/>	<hr/> <hr/>

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

	General	Soldier
Gross Taxes Assessed	\$ 480,038.55	\$ 192,015.42
Errors In Assessments	(4,785.30)	(1,914.12)
Gross Taxes Assessed	<hr/> 475,253.25	190,101.30
Abatements	(36,468.70)	(14,587.48)
Regular Homestead Exemptions	(25,649.85)	(10,259.94)
Act #48 Exemptions	(31,347.60)	(12,539.04)
Act #91-A Exemptions	(3,205.60)	(1,282.24)
Act #91-B Exemptions	(8,916.50)	(3,566.60)
Other Exemptions	(32,925.30)	(13,170.12)
Errors In Exemptions	870.35	348.14
Net Taxes Assessed	<hr/> 337,610.05	135,044.02
Interest	473.14	189.26
Insolvents - Prior Year	12.00	4.80
Litigations - All Prior Years	576.15	230.46
Insolvents - Prior Year	(12.00)	(4.80)
Litigations - All Prior Years	(576.15)	(230.46)
Refunds	(19.14)	(7.66)
Net Taxes Collected	<hr/> 338,064.05	135,225.62
Supernumerary Contribution (7%)	294.49	117.80
Amount for Disbursements	<hr/> <hr/> 338,358.54	135,343.42
 <u>Disbursements</u>		
Final Settlement Mileage	61.48	24.59
Commissions on Assessments	4,095.64	2,704.51
Commissions on Collections	4,095.64	2,704.51
Salary - Revenue Commissioner	4,208.39	1,683.34
Salary - Supernumerary	4,382.14	1,752.88
Reappraisal Update	23,984.34	9,437.01
Sub-Total	<hr/> 40,827.63	18,306.84
Remittances	297,530.91	117,036.58
Total	<hr/> <hr/> \$ 338,358.54	\$ 135,343.42

School	Total State Taxes
\$ 576,046.26	\$ 1,248,100.23
(5,742.36)	(12,441.78)
570,303.90	1,235,658.45
	(51,056.18)
(30,779.82)	(66,689.61)
(37,617.12)	(81,503.76)
(3,846.72)	(8,334.56)
(10,699.80)	(23,182.90)
(39,510.36)	(85,605.78)
1,044.42	2,262.91
448,894.50	921,548.57
567.78	1,230.18
14.40	31.20
691.38	1,497.99
(14.40)	(31.20)
(691.38)	(1,497.99)
(22.97)	(49.77)
449,439.31	922,728.98
361.08	773.37
449,800.39	923,502.35
73.79	159.86
8,988.77	15,788.92
8,988.77	15,788.92
5,650.47	11,542.20
5,883.85	12,018.87
31,849.74	65,271.09
61,435.39	120,569.86
388,365.00	802,932.49
\$ 449,800.39	\$ 923,502.35

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

	General	Road and Bridge
Gross Taxes Assessed	\$ 1,708,937.24	\$ 864,069.39
Errors In Assessments	(17,035.67)	(8,613.54)
Gross Taxes Assessed	<u>1,691,901.57</u>	<u>855,455.85</u>
Abatements	(129,828.56)	(65,643.66)
Regular Homestead Exemptions	(48,770.29)	(24,659.10)
Act #48 Exemptions	(111,597.12)	(56,425.68)
Act #91-A Exemptions	(4,659.52)	(2,355.93)
Act #91-B Exemptions	(9,003.60)	(4,552.38)
Other Exemptions	(117,214.05)	(59,265.54)
Errors In Exemptions	2,450.50	1,239.03
Net Taxes Assessed	<u>1,273,278.93</u>	<u>643,792.59</u>
Interest	1,814.46	915.71
Insolvents - Prior Year	42.72	21.60
Litigations - All Prior Years	2,113.59	1,046.07
Insolvents - Prior Year	(42.72)	(21.60)
Litigations - All Prior Years	(2,113.59)	(1,046.07)
Refunds	(136.66)	(69.09)
Net Taxes Collected	<u>1,274,956.73</u>	<u>644,639.21</u>
Supernumerary Contribution (7%)	1,124.47	568.55
Amount for Disbursements	<u><u>1,276,081.20</u></u>	<u><u>645,207.76</u></u>
<u>Disbursements</u>		
Commissions on Assessments	13,465.26	12,892.79
Commissions on Collections	13,465.25	12,892.79
Salary - Revenue Commissioner	15,895.32	8,036.95
Salary - Supernumerary	16,551.77	8,368.83
Reappraisal Update	90,869.84	45,042.02
Sub-Total	<u>150,247.44</u>	<u>87,233.38</u>
Remittances	1,125,833.76	557,974.38
Total	<u><u>\$ 1,276,081.20</u></u>	<u><u>\$ 645,207.76</u></u>

Fire	Total County Taxes
\$ 576,046.26	\$ 3,149,052.89
(5,742.36)	(31,391.57)
570,303.90	3,117,661.32
(43,762.44)	(239,234.66)
(16,439.40)	(89,868.79)
(37,617.12)	(205,639.92)
(1,570.62)	(8,586.07)
(3,034.92)	(16,590.90)
(39,510.36)	(215,989.95)
826.02	4,515.55
429,195.06	2,346,266.58
610.48	3,340.65
14.40	78.72
26.82	3,186.48
(14.40)	(78.72)
(26.82)	(3,186.48)
(46.07)	(251.82)
429,759.47	2,349,355.41
	1,693.02
429,759.47	2,351,048.43
6,446.40	32,804.45
6,446.40	32,804.44
	23,932.27
	24,920.60
31,031.95	166,943.81
43,924.75	281,405.57
385,834.72	2,069,642.86
\$ 429,759.47	\$ 2,351,048.43

Distribution of County School Ad Valorem Taxes

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

Regular Collections: May 30, 2015 through July 1, 2016

	County-Wide	District #1
Gross Taxes Assessed	\$ 1,382,511.04	\$ 3,103.84
Errors In Assessments	(13,781.67)	
Gross Taxes Assessed	1,368,729.37	3,103.84
Act #48 Exemptions	(90,280.85)	(119.52)
Act #91-A Exemptions	(3,769.51)	
Other Exemptions	(94,824.79)	
Errors In Exemptions	1,701.77	
Net Taxes Assessed	1,181,555.99	2,984.32
Interest	1,576.07	0.71
Insolvents - Prior Year	34.56	
Litigations - All Prior Years	1,688.11	
Insolvents - Prior Year	(34.56)	
Litigations - All Prior Years	(1,688.11)	
Refunds	(110.54)	
Net Taxes Collected	1,183,021.52	2,985.03
Supernumerary Contribution (7%)	982.70	9.92
Amount for Disbursements	1,184,004.22	2,994.95
 <u>Disbursements</u>		
Commissions on Assessments	23,661.59	59.70
Commissions on Collections	23,661.60	59.70
Salary - Revenue Commissioner	14,921.92	27.81
Salary - Supernumerary	15,538.20	28.97
Reappraisal Update	84,024.95	98.12
Sub-Total	161,808.26	274.30
Remittances	1,022,195.96	2,720.65
Total	\$ 1,184,004.22	\$ 2,994.95
 <u>Taxable Valuations</u>		
Gross Valuations Assessed	192,015,420	775,960
Errors In Assessments	(1,914,120)	
Gross Valuations Assessed	190,101,300	775,960
Act #48 Exemptions	(12,539,040)	(29,880)
Act #91-A Exemptions	(523,540)	
Other Exemptions	(13,170,120)	
Errors In Exemptions	236,360	
Net Valuations Assessed	164,104,960	746,080

District #2	Total County School Taxes
\$ 764,957.84	\$ 2,150,572.72
(7,656.48)	(21,438.15)
757,301.36	2,129,134.57
(50,036.64)	(140,437.01)
(2,094.16)	(5,863.67)
(52,680.48)	(147,505.27)
945.44	2,647.21
653,435.52	1,837,975.83
874.88	2,451.66
19.20	53.76
937.84	2,625.95
(19.20)	(53.76)
(937.84)	(2,625.95)
(61.42)	(171.96)
654,248.98	1,840,255.53
536.02	1,528.64
654,785.00	1,841,784.17

13,084.97	36,806.26
13,084.97	36,806.27
8,262.15	23,211.88
8,603.37	24,170.54
46,582.51	130,705.58
89,617.97	251,700.53
565,167.03	1,590,083.64
\$ 654,785.00	\$ 1,841,784.17

764,958
(1,914,120)
(1,149,162)
(12,509,160)
(523,540)
(13,170,120)
236,360
(27,115,622)

Distribution of Municipal Ad Valorem Taxes

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

Regular Collections: May 30, 2015 through July 1, 2016

	Aliceville	Reform	Gordo
Gross Taxes Assessed	\$ 450,328.50	\$ 327,987.24	\$ 229,476.30
Errors In Assessments	(2,024.46)	(1,189.92)	(12,153.00)
Gross Taxes Assessed	448,304.04	326,797.32	217,323.30
Abatements	(17,319.00)	(4,712.32)	
Act #48 Exemptions	(20,363.28)	(19,935.23)	(19,569.90)
Other Exemptions	(38,965.68)	(30,951.61)	(31,299.90)
Errors In Exemptions	433.32	139.12	289.80
Net Taxes Assessed	372,089.40	271,337.28	166,743.30
Interest	650.96	542.99	303.83
Insolvents - Prior Year	61.64	37.00	
Litigations - All Prior Years	137.54	4,135.12	
Insolvents - Prior Year	(61.64)	(37.00)	
Litigations - All Prior Years	(137.54)	(4,135.12)	
Refunds	(142.49)		
Amount for Disbursements	372,597.87	271,880.27	167,047.13

Disbursements

Commissions on Assessments	5,155.62	3,690.23	2,303.71
Commissions on Collections	5,155.61	3,690.23	2,303.71
Salary - Revenue Commissioner	4,592.69	3,494.72	2,074.44
Reappraisal Update	26,370.72	20,032.84	11,855.37
Sub-Total	41,274.64	30,908.02	18,537.23
Remittances	331,323.23	240,972.25	148,509.90
Total	\$ 372,597.87	\$ 271,880.27	\$ 167,047.13

Taxable Valuations

Gross Valuations Assessed	19,579,500	17,729,040	15,298,420
Errors In Assessments	(88,020)	(64,320)	(810,200)
Gross Valuations Assessed	19,491,480	17,664,720	14,488,220
Abatements	(753,000)	(254,720)	
Act #48 Exemptions	(885,360)	(1,077,580)	(1,304,660)
Other Exemptions	(1,694,160)	(1,673,060)	(2,086,660)
Errors In Exemptions	18,840	7,520	19,320
Net Valuations Assessed	16,177,800	14,666,880	11,116,220

Carrollton	Pickensville	Memphis	Total Municipal Taxes
\$ 168,043.20	\$ 24,209.00	\$ 555.60	\$ 1,200,599.84
(613.60)	(109.40)		(16,090.38)
167,429.60	24,099.60	555.60	1,184,509.46
			(22,031.32)
(11,710.92)	(1,871.00)	(132.00)	(73,582.33)
(22,502.48)	(2,592.30)	(57.60)	(126,369.57)
481.52			1,343.76
133,697.72	19,636.30	366.00	963,870.00
144.26	28.13	1.69	1,671.86
3.12			101.76
			4,272.66
(3.12)			(101.76)
			(4,272.66)
			(142.49)
133,841.98	19,664.43	367.69	965,399.37
1,840.83	268.93	5.14	13,264.46
1,840.83	268.93	5.15	13,264.46
1,672.02	248.70	4.39	12,086.96
9,608.17	1,423.35	25.07	69,315.52
14,961.85	2,209.91	39.75	107,931.40
118,880.13	17,454.52	327.94	857,467.97
\$ 133,841.98	\$ 19,664.43	\$ 367.69	\$ 965,399.37
6,463,200	4,841,800	111,120	64,023,080
(23,600)	(21,880)		(1,008,020)
6,439,600	4,819,920	111,120	63,015,060
			(1,007,720)
(450,420)	(374,200)	(26,400)	(4,118,620)
(865,480)	(518,460)	(11,520)	(6,849,340)
18,520			64,200
5,142,220	3,927,260	73,200	51,103,580

Distribution of Fees and Other Collections***Regular Assessments: October 1, 2014 through September 30, 2015******Regular Collections: May 30, 2015 through July 1, 2016******Other Collections: June 1, 2015 through May 31, 2016***

	Forestry Acreage Assessment	Commissions and Fees on Assessments	Commissions and Fees on Collections
Fees on Assessments	\$	\$ 415.00	\$
Fees on Collections			9,825.00
Acreage Assessments	42,768.71	853.04	853.04
Deductions from Ad Valorem Tax			
Interest Collected	31.83		
Manufactured Home Registrations			
Mail Fees			
Advertising			
Copy and Map Sale			
Miscellaneous Fees			
Citations and Probate Fees			
Sale Fees			
Firefighter's Annuity			
Excess on Land Sales			
Land Redemptions from Individuals			
Interest Earned			
Commissions	(1,706.08)	98,664.09	98,664.09
Refunds	(3.47)		
Errors in Assessments	(145.17)	(40.00)	
Amount for Disbursements	<u>40,945.82</u>	<u>99,892.13</u>	<u>109,342.13</u>
<u>Disbursements</u>			
Remittances	40,945.82	105,933.71	115,383.71
Amounts Due			
Sub-Total	<u>40,945.82</u>	<u>105,933.71</u>	<u>115,383.71</u>
Amounts Overpaid		(6,041.58)	(6,041.58)
Total	<u>\$ 40,945.82</u>	<u>\$ 99,892.13</u>	<u>\$ 109,342.13</u>

Official's Salary	Supernumerary Official's Salaries	Reappraisal Budget	Other Collections	Total
\$	\$	\$	\$	\$
				415.00
				9,825.00
				44,474.79
70,773.31	61,110.01	432,236.00	159.86	564,279.18
				31.83
			22,150.50	22,150.50
			4,059.90	4,059.90
			11,435.52	11,435.52
			5,425.05	5,425.05
			756.41	756.41
			4,380.00	4,380.00
			105.00	105.00
			306.35	306.35
			29,349.79	29,349.79
			10,268.60	10,268.60
			154.46	154.46
				195,622.10
				(3.47)
				(185.17)
70,773.31	61,110.01	432,236.00	88,551.44	902,850.84
58,686.35	61,110.01	432,236.00	88,551.44	902,847.04
12,086.96				12,086.96
70,773.31	61,110.01	432,236.00	88,551.44	914,934.00
				(12,083.16)
\$ 70,773.31	\$ 61,110.01	\$ 432,236.00	\$ 88,551.44	\$ 902,850.84

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

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	8.9 Mills
Road and Bridge	4.5 Mills
Fire	3.0 Mills
County-Wide School	7.2 Mills
School Districts 1 and 2	4.0 Mills

Municipal Taxes

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

Aliceville	23.0 Mills
Reform	18.5 Mills
Gordo	15.0 Mills
Carrollton	26.0 Mills
Pickensville	5.0 Mills
Memphis	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***

	Revenue Commissioner Special Fund	Manufactured Home Trust Fund
<u>Receipts</u>		
Manufactured Home Issuance Fees	\$	\$ 2,393.40
Interest	41.91	10.70
Total Receipts	<u>41.91</u>	<u>2,404.10</u>
<u>Disbursements</u>		
Miscellaneous		<u>2,046.52</u>
Total Disbursements		<u>2,046.52</u>
Excess of Receipts Over/(Under) Disbursements	41.91	357.58
Balances - June 1, 2015	<u>646.43</u>	<u>6,764.06</u>
Balances - May 31, 2018	<u>\$ 688.34</u>	<u>\$ 7,121.64</u>