

Report on the  
**Office of Revenue Commissioner**

**Barbour County, Alabama**

**Ad Valorem Tax Assessments:**

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

**Ad Valorem Tax Collections:**

**June 18, 2015 through August 8, 2018**

**Manufactured Home Registrations and Other Collections:**

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

Filed: September 27, 2019



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*Rachel Laurie Riddle, Chief Examiner*





State of Alabama  
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**Examiners of Public Accounts**

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Rachel Laurie Riddle  
Chief Examiner

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

Dear Madam:

Under the authority of the *Code of Alabama 1975*, Section 41-5A-19, as added by Act Number 2018-129, I submit this report on the results of the examination of the Office of Revenue Commissioner, Barbour 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 18, 2015 through August 8, 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 23rd day of August, 2019.  
Delores Woodham  
Notary Public

Respectfully submitted,

Netteah K. Durham  
Examiner of Public Accounts

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Department of  
**Examiners of Public Accounts**

**SUMMARY**

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

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

**Regular Collections: June 18, 2015 through August 8, 2018**

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

The Office of Revenue Commissioner, Barbour County, Alabama, (hereinafter referred to as the "Revenue Commissioner") was created by Act Number 92-266, 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 responsible for collecting all ad valorem taxes. The Revenue Commissioner is also responsible for issuing manufactured home registration decals.

Honorable Marshall J. Williams, III, served as Revenue Commissioner during the examination period.

The *Code of Alabama 1975*, Section 40-3-2, provides for the establishment of a three-member Board of Equalization to review the tax assessments that have been prepared by the Revenue Commissioner. Taxpayers that are dissatisfied with their property tax assessment 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 Fund of the Revenue Commissioner and the Manufactured Home Trust Fund.

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

Instances of noncompliance with state and local laws and regulations and other matters were found during the examination as shown on the Schedule of State and Local Compliance and Other Findings and they are summarized below.

**FINDINGS**

- ◆ 2017-001 relates to deposits not being made timely.
- ◆ 2017-002 relates to the failure to properly maintain cashbooks and bank reconcilements for all official bank accounts. This finding was previously reported as finding number 2015-001.
- ◆ 2017-003 relates to the failure to properly collect personal property taxes. This finding was previously reported as finding number 2015-002.
- ◆ 2017-004 relates to the failure to remit map and copy sale money timely. This finding was previously reported as finding number 2015-003.
- ◆ 2017-005 relates to the failure to retain sufficient documentation to ensure homestead exemptions were properly granted. This finding was previously reported as finding number 2015-004.

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 commissions and in the distribution of other collections. Amounts due were settled at the conclusion of the examination. Refund petitions were furnished to the Revenue Commissioner for amounts overpaid.

The Official was invited to and attended an exit conference held at the Barbour County Revenue Commissioner's office to discuss the results of this examination. Also in attendance were representatives from the Department of Examiners of Public Accounts: Tammy D. Shelley, Audit Manager; and Netteah K. Durham, Examiner.

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*Schedule of State and Local  
Compliance and Other Findings*

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

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

*Regular Collections: June 18, 2015 through August 8, 2018*

*Manufactured Home Registrations and*

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

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Ref. No.	Finding/Noncompliance
2017-001	<p><b><u>Finding:</u></b> The <i>Minimum Accounting Requirements for the Office of Tax Officials</i>, prescribed by the Chief Examiner of Public Accounts, requires the tax official to establish a control environment to provide reasonable assurance that the requirements of the office are being achieved, including a requirement that the tax official have written policies and procedures in place to ensure the office prepares and makes daily deposits. During the examination period, money received from ad valorem tax collections were not deposited daily. The Revenue Commissioner did not have controls in place to ensure that all money collected was deposited daily. As a result, money remaining on hand was exposed to loss or theft.</p> <p><b><u>Recommendation:</u></b> Internal controls should be implemented to ensure that all collections are deposited daily.</p>
2017-002	<p><b><u>Finding:</u></b> The <i>Minimum Accounting Requirements for the Office of Tax Officials</i>, prescribed by the Chief Examiner of Public Accounts, requires the maintenance of a cashbook for all bank accounts which shows the daily distribution of all money collected and the actual bank deposit amount, the disbursements for the reporting period, and an analysis of any balances remaining at the end of each reporting period. Additionally, all bank accounts shall be reconciled to the cashbook monthly. The Revenue Commissioner failed to maintain complete and accurate cashbooks for all bank accounts and failed to ensure proper bank reconciliations were performed each month to include an analysis or identification of remaining balances. As a result, there is a risk that errors in recording or loss of money could occur and not be detected in a timely manner. This finding was previously reported as finding number 2015-001.</p> <p><b><u>Recommendation:</u></b> The Revenue Commissioner should ensure that cashbooks are properly maintained and that all bank accounts are reconciled to the corresponding cashbook monthly.</p>

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

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

*Regular Collections: June 18, 2015 through August 8, 2018*

*Manufactured Home Registrations and*

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

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Ref. No.	Finding/Noncompliance
2017-003	<p><b><u>Finding:</u></b> The <i>Code of Alabama 1975</i>, Sections 40-5-14 through 40-5-22, provide for the Revenue Commissioner to collect taxes on the personal property of delinquent taxpayers and also provides for the sale of such property when taxes are not paid. Additionally, the <i>Code of Alabama 1975</i>, Section 40-5-23, authorizes a credit to be taken by the Revenue Commissioner for any personal property taxes assessed that cannot be collected due to taxpayer insolvency.</p> <p>During the examination period, several taxpayers did not pay taxes due on personal property of businesses still in operation. There was no documentation provided to indicate that the Revenue Commissioner attempted to sell property of the delinquent tax payers to satisfy the outstanding tax debt. The Revenue Commissioner improperly took insolvent credits for personal property taxes owed by businesses which were still operating. As a result, all taxes owed by taxpayers and due to various agencies were not properly collected by the Revenue Commissioner and, furthermore, the State, county, municipalities and boards of education were deprived of revenues. This finding was previously reported as finding number 2015-002. Subsequent to the completion of examination fieldwork, the Official began collection efforts to collect taxes from the delinquent tax payers, and prior to the release of this report had collected a substantial portion of those delinquent taxes.</p> <p><b><u>Recommendation:</u></b> The Revenue Commissioner should collect all personal property taxes pursuant to the <i>Code of Alabama 1975</i>, Sections 40-5-14 through 40-5-22.</p>
2017-004	<p><b><u>Finding:</u></b> Proper internal control procedures require that money collected by the Revenue Commissioner for the sales of copies and maps should be deposited timely. The Revenue Commissioner collects money from the sales of copies and maps and remits these funds to the County Commission for deposit. The Revenue Commissioner held funds for over a month before remitting them to the County Commission for deposit. As a result, money received from the sales of copies and maps was exposed to loss or theft. This finding was previously reported as finding number 2015-003.</p> <p><b><u>Recommendation:</u></b> Funds receipted by the Revenue Commissioner for map and copy sales should be remitted to the County Commission for deposit in a timely manner.</p>

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

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

***Regular Collections: June 18, 2015 through August 8, 2018***

***Manufactured Home Registrations and***

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

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<b>Ref. No.</b>	<b>Finding/Noncompliance</b>
2017-005	<p><b><u>Finding:</u></b> The <i>Code of Alabama 1975</i>, Sections 40-9-19 through 40-19-21.2, authorizes homestead exemptions for taxpayers who meet certain criteria, and furthermore provides that exemptions based on disability, blindness or income must be properly documented. For homestead exemptions selected for testing, the Revenue Commissioner did not provide documentation to support the granting of homestead exemptions. As a result, homestead exemptions may have been granted in error. This finding was previously reported as finding number 2015-004.</p> <p><b><u>Recommendation:</u></b> The Revenue Commissioner should implement procedures to ensure that homestead exemptions are correctly granted and that supporting documentation is retained.</p>

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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 18, 2015 through August 8, 2018****Other Collections: June 1, 2015 through May 31, 2018**

	<b>2016-2017</b>		<b>2015-2016</b>	
	<b>Audit Settlement</b>		<b>Audit Settlement</b>	
	<b>Amounts</b>	<b>Amounts</b>	<b>Amounts</b>	<b>Amounts</b>
	<b>Due</b>	<b>Overpaid</b>	<b>Due</b>	<b>Overpaid</b>
<b>State of Alabama</b>				
General Ad Valorem Tax	\$ 409.26	\$	\$	\$
Soldier Ad Valorem Tax		(161.60)		
School Ad Valorem Tax	1,713.46			
Total State of Alabama	2,122.72	(161.60)		
<b>Barbour County</b>				
<b>Ad Valorem Taxes</b>				
General Ad Valorem Tax	1,015.84			
Road and Bridge Ad Valorem Tax	451.77			
Hospital Ad Valorem Tax	451.77			
Sub-Total	1,919.38			
Fees and Commissions on Assessments		(5,251.59)		(5,228.10)
Fees and Commissions on Collections		(5,251.59)		(5,228.10)
Fire Protection Service Fees	9.23		31.63	
Interest Earned - General Fund	1,343.84		695.46	
Total Barbour County	3,272.45	(10,503.18)	727.09	(10,456.20)
<b>Barbour County Schools</b>				
<b>Barbour County Board of Education</b>				
County-Wide Ad Valorem Tax	628.40			
District #1 - Four Mills	1,172.77			
Total Barbour County Board of Education	1,801.17			
<b>Eufaula City Board of Education</b>				
County-Wide Ad Valorem Tax	1,911.18			
District #55 Ad Valorem Tax		(213.44)		
Total Eufaula City Board of Education	1,911.18	(213.44)		
Total Barbour County Schools	3,712.35	(213.44)		
Sub-Total Forward	\$ 9,107.52	\$ (10,878.22)	\$ 727.09	\$ (10,456.20)



2014-2015 Audit Settlement		Combined Amounts Due	Combined Amounts Overpaid	Net Settlement	
Amounts Due	Amounts Overpaid			Amounts Due	Amounts Overpaid
\$	\$	\$ 409.26	\$	\$	\$
			(161.60)	409.26	(161.60)
		1,713.46		1,713.46	
		2,122.72	(161.60)	2,122.72	(161.60)
		1,015.84		1,015.84	
		451.77		451.77	
		451.77		451.77	
		1,919.38		1,919.38	
			(10,479.69)		(10,479.69)
			(10,479.69)		(10,479.69)
		40.86		40.86	
762.46		2,801.76		2,801.76	
762.46		4,762.00	(20,959.38)	4,762.00	(20,959.38)
		628.40		628.40	
		1,172.77		1,172.77	
		1,801.17		1,801.17	
		1,911.18		1,911.18	
			(213.44)		(213.44)
		1,911.18	(213.44)	1,911.18	(213.44)
		3,712.35	(213.44)	3,712.35	(213.44)
\$	762.46	\$	\$	\$	\$
		10,597.07	(21,334.42)	10,597.07	(21,334.42)

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**Summary of Audit Settlement****Regular Assessments: October 1, 2014 through September 30, 2017****Regular Collections: June 18, 2015 through August 8, 2018****Other Collections: June 1, 2015 through May 31, 2018**

	<u>2016-2017</u>		<u>2015-2016</u>	
	<u>Amounts</u>	<u>Amounts</u>	<u>Amounts</u>	<u>Amounts</u>
	<u>Due</u>	<u>Overpaid</u>	<u>Due</u>	<u>Overpaid</u>
Sub-Total Brought Forward	\$ 9,107.52	\$ (10,878.22)	\$ 727.09	\$ (10,456.20)
<b><u>Municipal</u></b>				
<b><u>City of Eufaula</u></b>				
General Ad Valorem Taxes		(5,076.91)		
School Ad Valorem Taxes	8,240.98		10,456.20	
Total City of Eufaula	8,240.98	(5,076.91)	10,456.20	
<b><u>Town of Clayton</u></b>				
General Ad Valorem Taxes	186.50			
Total Town of Clayton	186.50			
<b><u>Town of Louisville</u></b>				
General Ad Valorem Taxes	90.08			
Total Town of Louisville	90.08			
<b><u>Town of Clio</u></b>				
General Ad Valorem Taxes	119.17			
Total Town of Clio	119.17			
<b><u>Town of Baker Hill</u></b>				
General Ad Valorem Taxes		(436.05)		
Total Town of Baker Hill		(436.05)		
Total Municipalities	8,636.73	(5,512.96)	10,456.20	
<b><u>Other Distributions</u></b>				
Interest Earned - Special Fund of the Probate Judge	166.90		86.25	
Interest Earned - Special Fund of the Revenue Commissioner	166.90		86.25	
Total Other Distributions	333.80		172.50	
Grand Total	\$ 18,078.05	\$ (16,391.18)	\$ 11,355.79	\$ (10,456.20)

2014-2015 Audit Settlement		Combined Amounts Due	Combined Amounts Overpaid	Net Settlement	
Amounts Due	Amounts Overpaid			Amounts Due	Amounts Overpaid
\$ 762.46	\$	\$ 10,597.07	\$ (21,334.42)	\$ 10,597.07	\$ (21,334.42)
			(5,076.91)		(5,076.91)
		18,697.18		18,697.18	
		18,697.18	(5,076.91)	18,697.18	(5,076.91)
		186.50		186.50	
		186.50		186.50	
		90.08		90.08	
		90.08		90.08	
		119.17		119.17	
		119.17		119.17	
			(436.05)		(436.05)
			(436.05)		(436.05)
		19,092.93	(5,512.96)	19,092.93	(5,512.96)
94.67		347.82		347.82	
94.67		347.82		347.82	
189.34		695.64		695.64	
\$ 951.80	\$	\$ 30,385.64	\$ (26,847.38)	\$ 30,385.64	\$ (26,847.38)

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**Detail of Disbursements and Audit Settlement****Regular Assessments: October 1, 2016 through September 30, 2017****Regular Collections: June 29, 2017 through August 8, 2018****Other Collections: June 1, 2017 through May 31, 2018**

	<b>Total Collections</b>	<b>Commissions and Special Deductions</b>
<b>State of Alabama</b>		
General Ad Valorem Tax	\$ 512,955.08	\$ (60,780.17)
Soldier General Ad Valorem Tax	205,129.32	(27,507.08)
School General Ad Valorem Tax	658,478.53	(86,374.91)
Sub-Total	<u>1,376,562.93</u>	<u>(174,662.16)</u>
Forestry Commission - Acreage Assessments	35,081.44	(1,403.26)
Manufactured Home Registrations	4,810.00	
Total State of Alabama	<u>1,416,454.37</u>	<u>(176,065.42)</u>
<b>Barbour County</b>		
<b>Ad Valorem Taxes</b>		
General Ad Valorem Tax	1,099,757.81	(128,954.20)
Road and Bridge Ad Valorem Tax	439,778.65	(59,028.66)
Hospital Ad Valorem Tax	439,778.65	(59,028.66)
Sub-Total	<u>1,979,315.11</u>	<u>(247,011.52)</u>
Fees and Commissions on Assessments	30.00	136,230.43
Fees and Commissions on Collections	9,020.00	136,349.43
Provision for Salary - Revenue Commissioner		49,221.00
Provision for Supernumerary Officials		73,575.00
Provision for Reappraisal Maintenance		579,283.93
Transaction Fees	71,163.00	
Fire Protection Service Fees	156,905.10	
Citation and Probate Fees	4,580.00	
Mail Fees	6,196.73	
Advertising Fees	12,102.96	
Tax Sale Fees	485.00	
Map Sales and Copy Money	793.00	
Land Redemption Fees	170.00	
Tax Deeds	96.00	
Interest Earned - General Fund	1,343.84	
Manufactured Home Registrations	10,962.00	
Manufactured Home Trust Fund	791.00	
Total Barbour County	<u>2,253,953.74</u>	<u>727,648.27</u>
Sub-Total Forward	\$ 3,670,408.11	\$ 551,582.85

Net Amount To Be Remitted		Remittances	Audit Settlement	
			Amounts Due	Amounts Overpaid
\$ 452,174.91	\$ 451,765.65	\$ 409.26	\$	
177,622.24	177,783.84			(161.60)
572,103.62	570,390.16	1,713.46		
1,201,900.77	1,199,939.65	2,122.72		(161.60)
33,678.18	33,678.18			
4,810.00	4,810.00			
1,240,388.95	1,238,427.83	2,122.72		(161.60)
970,803.61	969,787.77	1,015.84		
380,749.99	380,298.22	451.77		
380,749.99	380,298.22	451.77		
1,732,303.59	1,730,384.21	1,919.38		
136,260.43	141,512.02			(5,251.59)
145,369.43	150,621.02			(5,251.59)
49,221.00	49,221.00			
73,575.00	73,575.00			
579,283.93	579,283.93			
71,163.00	71,163.00			
156,905.10	156,895.87	9.23		
4,580.00	4,580.00			
6,196.73	6,196.73			
12,102.96	12,102.96			
485.00	485.00			
793.00	793.00			
170.00	170.00			
96.00	96.00			
1,343.84		1,343.84		
10,962.00	10,962.00			
791.00	791.00			
2,981,602.01	2,988,832.74	3,272.45		(10,503.18)
\$ 4,221,990.96	\$ 4,227,260.57	\$ 5,395.17	\$	(10,664.78)

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***Detail of Disbursements and Audit Settlement******Regular Assessments: October 1, 2016 through September 30, 2017******Regular Collections: June 29, 2017 through August 8, 2018******Other Collections: June 1, 2017 through May 31, 2018***

	<b>Total Collections</b>	<b>Commissions and Special Deductions</b>
Sub-Total Brought Forward	\$ 3,670,408.11	\$ 551,582.85
<b><u>Barbour County Schools</u></b>		
<b><u>Barbour County Board of Education</u></b>		
<b><u>County-Wide Ad Valorem Tax</u></b>	239,917.92	(31,616.12)
District #1 - Four Mills	421,737.72	(57,957.14)
District #1 - Special Ad Valorem Tax	623,241.47	
Sub-Total	1,284,897.11	(89,573.26)
Manufactured Home Registrations	3,313.75	
Total Barbour County Board of Education	1,288,210.86	(89,573.26)
<b><u>Eufaula City Board of Education</u></b>		
County-Wide Ad Valorem Tax	729,667.96	(96,154.85)
District #55 Ad Valorem Tax	410,891.94	(52,353.22)
Sub-Total	1,140,559.90	(148,508.07)
Manufactured Home Registrations	1,554.25	
Total Eufaula City Board of Education	1,142,114.15	(148,508.07)
Total Barbour County Schools	2,430,325.01	(238,081.33)
<b><u>Municipal</u></b>		
<b><u>City of Eufaula</u></b>		
General Ad Valorem Taxes	944,918.44	(101,362.98)
School Ad Valorem Taxes	1,780,544.60	(194,528.00)
Manufactured Home Registrations	1,554.25	
Total City of Eufaula	2,727,017.29	(295,890.98)
<b><u>Town of Clayton</u></b>		
General Ad Valorem Taxes	68,037.60	(7,814.39)
Manufactured Home Registrations	126.50	
Total Town of Clayton	68,164.10	(7,814.39)
<b><u>Town of Louisville</u></b>		
General Ad Valorem Taxes	32,333.82	(3,753.15)
Manufactured Home Registrations	59.50	
Total Town of Louisville	32,393.32	(3,753.15)
<b><u>Town of Clio</u></b>		
General Ad Valorem Taxes	43,440.96	(4,992.79)
Manufactured Home Registrations	508.75	
Total Town of Clio	43,949.71	(4,992.79)
<b><u>Town of Baker Hill</u></b>		
General Ad Valorem Taxes	6,941.20	(907.99)
Manufactured Home Registrations	6.00	
Total Town of Baker Hill	6,947.20	(907.99)
Total Municipalities	2,878,471.62	(313,359.30)
Sub-Total Forward	\$ 8,979,204.74	\$ 142.22

Net Amount To Be Remitted	Remittances	Audit Settlement	
		Amounts Due	Amounts Overpaid
\$ 4,221,990.96	\$ 4,227,260.57	\$ 5,395.17	\$ (10,664.78)
208,301.80	207,673.40	628.40	
363,780.58	362,607.81	1,172.77	
623,241.47	623,241.47		
1,195,323.85	1,193,522.68	1,801.17	
3,313.75	3,313.75		
1,198,637.60	1,196,836.43	1,801.17	
633,513.11	631,601.93	1,911.18	
358,538.72	358,752.16		(213.44)
992,051.83	990,354.09	1,911.18	(213.44)
1,554.25	1,554.25		
993,606.08	991,908.34	1,911.18	(213.44)
2,192,243.68	2,188,744.77	3,712.35	(213.44)
843,555.46	848,632.37		(5,076.91)
1,586,016.60	1,577,775.62	8,240.98	
1,554.25	1,554.25		
2,431,126.31	2,427,962.24	8,240.98	(5,076.91)
60,223.21	60,036.71	186.50	
126.50	126.50		
60,349.71	60,163.21	186.50	
28,580.67	28,490.59	90.08	
59.50	59.50		
28,640.17	28,550.09	90.08	
38,448.17	38,329.00	119.17	
508.75	508.75		
38,956.92	38,837.75	119.17	
6,033.21	6,469.26		(436.05)
6.00	6.00		
6,039.21	6,475.26		(436.05)
2,565,112.32	2,561,988.55	8,636.73	(5,512.96)
\$ 8,979,346.96	\$ 8,977,993.89	\$ 17,744.25	\$ (16,391.18)

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***Detail of Disbursements and Audit Settlement******Regular Assessments: October 1, 2016 through September 30, 2017******Regular Collections: June 29, 2017 through August 8, 2018******Other Collections: June 1, 2017 through May 31, 2018***

	<b>Total Collections</b>	<b>Commissions and Special Deductions</b>
Sub-Total Brought Forward	\$ 8,979,204.74	\$ 142.22
<b><u>Other Distributions</u></b>		
Land Redemptions from Individuals	106,663.74	
Excess Land Sales Trust Fund	138,992.98	
Firefighter's Annuity Fund	818.10	
Association of Rescue Squads	774.00	(23.22)
City of Eufaula "Clean-up" Fees	1,190.00	(119.00)
Interest Earned - Special Fund of the Probate Judge	166.90	
Interest Earned - Special Fund of the Revenue Commissioner	166.90	
Total Other Distributions	<u>248,772.62</u>	<u>(142.22)</u>
Grand Total	<u>\$ 9,227,977.36</u>	<u>\$</u>



Net Amount To Be Remitted	Remittances	Audit Settlement	
		Amounts Due	Amounts Overpaid
\$ 8,979,346.96	\$ 8,977,993.89	\$ 17,744.25	\$ (16,391.18)
106,663.74	106,663.74		
138,992.98	138,992.98		
818.10	818.10		
750.78	750.78		
1,071.00	1,071.00		
166.90		166.90	
166.90		166.90	
<u>248,630.40</u>	<u>248,296.60</u>	<u>333.80</u>	
\$ 9,227,977.36	\$ 9,226,290.49	\$ 18,078.05	\$ (16,391.18)

**Summary of Ad Valorem Taxes and Distributions**

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

**Regular Collections: June 29, 2017 through August 8, 2018**

**Other Collections: June 1, 2017 through May 31, 2018**

	State Taxes	County Taxes
Gross Taxes Assessed	\$ 1,766,930.88	\$ 2,446,519.68
Errors in Assessments	(31,604.69)	(43,760.34)
Gross Taxes Assessed	1,735,326.19	2,402,759.34
Abatements	(51,342.83)	(132,024.42)
Regular Homestead Exemptions	(82,779.19)	(61,027.38)
Act #91-A Exemptions	(920.66)	(609.48)
Act #91-B Exemptions	(63,741.08)	(11,505.78)
Act #48 Exemptions	(64,850.11)	(89,792.46)
Other Exemptions	(121,725.50)	(168,543.00)
Errors in Exemptions	2,755.69	4,846.32
Net Taxes Assessed	1,352,722.51	1,944,103.14
Interest	2,080.56	2,928.60
Insolvents - Prior Year	980.72	1,357.92
Litigations - All Prior Years	2,715.96	3,760.56
Insolvents - Current	(1,435.46)	(1,987.56)
Insolvents - Prior Year	(452.14)	(626.04)
Refunds	(23.66)	(32.76)
Net Taxes Collected	1,356,588.49	1,949,503.86
Supernumerary Contribution (7%)	834.33	1,240.40
Refund of Reappraisal Budget	19,140.11	28,570.85
Amount for Disbursement	1,376,562.93	1,979,315.11
<b>Disbursements</b>		
Commission on Assessments	22,794.64	28,874.50
Commission on Collections	22,794.64	28,874.50
Salary - Revenue Commissioner	8,599.59	12,580.51
Salary - Supernumerary	19,551.02	28,601.39
Reappraisal Update	100,922.27	148,080.62
Sub-Total	174,662.16	247,011.52
Remittances	1,199,939.65	1,730,384.21
Sub-Total	1,374,601.81	1,977,395.73
Amounts Due	2,122.72	1,919.38
Sub-Total	1,376,724.53	1,979,315.11
Amounts Overpaid	(161.60)	
Total	\$ 1,376,562.93	\$ 1,979,315.11

<b>County School Taxes</b>	<b>Municipal Taxes</b>	<b>Total Ad Valorem Taxes</b>
\$ 2,714,703.46	\$ 3,287,000.56	\$ 10,215,154.58
(45,649.10)	(64,807.22)	(185,821.35)
2,669,054.36	3,222,193.34	10,029,333.23
	(16,204.72)	(199,571.97)
(684.04)		(143,806.57)
		(2,214.18)
(98,770.70)	(125,079.02)	(75,246.86)
(176,065.82)	(258,745.88)	(378,492.29)
1,010.52	5,118.00	(725,080.20)
2,394,544.32	2,827,281.72	13,730.53
3,420.88	4,402.04	8,518,651.69
1,188.46	2,804.48	12,832.08
2,924.88	8,356.80	6,331.58
(1,669.78)	(4,215.56)	17,758.20
(486.92)	(1,391.20)	(9,308.36)
(50.96)		(2,956.30)
2,399,870.88	2,837,238.28	(107.38)
1,075.27		8,543,201.51
24,510.86	38,978.34	3,150.00
2,425,457.01	2,876,216.62	111,200.16
		8,657,551.67
35,532.59	48,315.46	135,517.19
35,532.59	48,315.46	135,517.19
11,182.27	16,858.63	49,221.00
25,422.59		73,575.00
130,411.29	199,869.75	579,283.93
238,081.33	313,359.30	973,114.31
2,183,876.77	2,559,733.55	7,673,934.18
2,421,958.10	2,873,092.85	8,647,048.49
3,712.35	8,636.73	16,391.18
2,425,670.45	2,881,729.58	8,663,439.67
(213.44)	(5,512.96)	(5,888.00)
\$ 2,425,457.01	\$ 2,876,216.62	\$ 8,657,551.67

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**Summary of Ad Valorem Taxes and Distributions****Regular Assessments: October 1, 2016 through September 30, 2017****Regular Collections: June 29, 2017 through August 8, 2018****Other Collections: June 1, 2017 through May 31, 2018**

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	State	County
<b><u>Taxable Valuations</u></b>		
Gross Valuations Assessed	271,835,520	271,835,520
Errors in Assessments	(4,862,260)	(4,862,260)
Gross Valuations Assessed	266,973,260	266,973,260
Abatements	(14,669,380)	(14,669,380)
Regular Homestead Exemptions	(12,735,260)	(6,780,820)
Act #91-A Exemptions	(141,640)	(67,720)
Act #91-B Exemptions	(9,806,320)	(1,278,420)
Act #48 Exemptions	(9,976,940)	(9,976,940)
Other Exemptions	(18,727,000)	(18,727,000)
Errors in Exemptions	590,660	538,480
Net Valuations Assessed	<u>201,507,380</u>	<u>216,011,460</u>

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<b>County School</b>	<b>Municipal</b>
271,835,520	174,513,460
(4,862,260)	(3,301,720)
<u>266,973,260</u>	<u>171,211,740</u>
	(2,314,960)
(67,720)	
(9,976,940)	(6,765,800)
(18,727,000)	(13,643,460)
138,280	490,680
<u><u>238,339,880</u></u>	<u><u>148,978,200</u></u>

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***Distribution of State Ad Valorem Taxes******Regular Assessments: October 1, 2016 through September 30, 2017******Regular Collections: June 29, 2017 through August 8, 2018******Other Collections: June 1, 2017 through May 31, 2018***

	General	Soldier
Gross Taxes Assessed	\$ 679,588.80	\$ 271,835.52
Errors in Assessments	(12,155.65)	(4,862.26)
Gross Taxes Assessed	667,433.15	266,973.26
Abatements	(36,673.45)	(14,669.38)
Regular Homestead Exemptions	(31,838.15)	(12,735.26)
Act #91-A Exemptions	(354.10)	(141.64)
Act #91-B Exemptions	(24,515.80)	(9,806.32)
Act #48 Exemptions	(24,942.35)	(9,976.94)
Other Exemptions	(46,817.50)	(18,727.00)
Errors in Exemptions	1,476.65	590.66
Net Taxes Assessed	503,768.45	201,507.38
Interest	758.10	303.25
Insolvents - Prior Year	377.20	150.88
Litigations - All Prior Years	1,044.60	417.84
Insolvents - Current	(552.10)	(220.84)
Insolvents - Prior Year	(173.90)	(69.56)
Refunds	(9.10)	(3.64)
Net Taxes Collected	505,213.25	202,085.31
Supernumerary Contribution (7%)	320.01	128.00
Refund of Reappraisal Budget	7,421.82	2,916.01
Amount for Disbursement	512,955.08	205,129.32
<b><u>Disbursements</u></b>		
Commission on Assessments	5,767.13	4,041.71
Commission on Collections	5,767.13	4,041.71
Salary - Revenue Commissioner	3,254.99	1,301.99
Salary - Supernumerary	7,400.18	2,960.07
Reappraisal Update	38,590.74	15,161.60
Sub-Total	60,780.17	27,507.08
Remittances	451,765.65	177,783.84
Sub-Total	512,545.82	205,290.92
Amounts Due	409.26	
Sub-Total	512,955.08	205,290.92
Amounts Overpaid		(161.60)
Total	\$ 512,955.08	\$ 205,129.32

School	Total State Taxes
\$ 815,506.56	\$ 1,766,930.88
(14,586.78)	(31,604.69)
800,919.78	1,735,326.19
	(51,342.83)
(38,205.78)	(82,779.19)
(424.92)	(920.66)
(29,418.96)	(63,741.08)
(29,930.82)	(64,850.11)
(56,181.00)	(121,725.50)
688.38	2,755.69
647,446.68	1,352,722.51
1,019.21	2,080.56
452.64	980.72
1,253.52	2,715.96
(662.52)	(1,435.46)
(208.68)	(452.14)
(10.92)	(23.66)
649,289.93	1,356,588.49
386.32	834.33
8,802.28	19,140.11
658,478.53	1,376,562.93
12,985.80	22,794.64
12,985.80	22,794.64
4,042.61	8,599.59
9,190.77	19,551.02
47,169.93	100,922.27
86,374.91	174,662.16
570,390.16	1,199,939.65
656,765.07	1,374,601.81
1,713.46	2,122.72
658,478.53	1,376,724.53
	(161.60)
\$ 658,478.53	\$ 1,376,562.93

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

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

***Regular Collections: June 29, 2017 through August 8, 2018***

***Other Collections: June 1, 2017 through May 31, 2018***

	General	Road and Bridge
Regular Assessments	\$ 1,359,177.60	\$ 543,671.04
Errors in Assessments	(24,311.30)	(9,724.52)
Gross Taxes Assessed	<u>1,334,866.30</u>	<u>533,946.52</u>
Abatements	(73,346.90)	(29,338.76)
Homestead Exemptions	(33,904.10)	(13,561.64)
Act #91-A Exemptions	(338.60)	(135.44)
Act #91-B Exemptions	(6,392.10)	(2,556.84)
Act #48 Exemptions	(49,884.70)	(19,953.88)
Other Exemptions	(93,635.00)	(37,454.00)
Errors in Exemptions	2,692.40	1,076.96
Net Taxes Assessed	<u>1,080,057.30</u>	<u>432,022.92</u>
Interest	1,627.00	650.80
Insolvents - Prior Year	754.40	301.76
Litigations - All Prior Years	2,089.20	835.68
Insolvents - Current Year	(1,104.20)	(441.68)
Insolvents - Prior Year	(347.80)	(139.12)
Refunds	(18.20)	(7.28)
Net Taxes Collected	<u>1,083,057.70</u>	<u>433,223.08</u>
Supernumerary Contribution (7%)	689.10	275.65
Refund of Reappraisal Budget	16,011.01	6,279.92
Amount for Disbursement	<u><u>1,099,757.81</u></u>	<u><u>439,778.65</u></u>
<b><u>Disbursements</u></b>		
Commission on Assessments	11,545.58	8,664.46
Commission on Collections	11,545.58	8,664.46
Salary - Revenue Commissioner	6,989.19	2,795.66
Salaries - Supernumerary Officials	15,889.69	6,355.85
Reappraisal Update	82,984.16	32,548.23
Sub-Total	<u>128,954.20</u>	<u>59,028.66</u>
Remittances	969,787.77	380,298.22
Sub-Total	<u>1,098,741.97</u>	<u>439,326.88</u>
Amounts Due	1,015.84	451.77
Total	<u><u>\$ 1,099,757.81</u></u>	<u><u>\$ 439,778.65</u></u>



<b>Hospital</b>		<b>Total County Taxes</b>	
\$	543,671.04	\$	2,446,519.68
	(9,724.52)		(43,760.34)
	533,946.52		2,402,759.34
	(29,338.76)		(132,024.42)
	(13,561.64)		(61,027.38)
	(135.44)		(609.48)
	(2,556.84)		(11,505.78)
	(19,953.88)		(89,792.46)
	(37,454.00)		(168,543.00)
	1,076.96		4,846.32
	432,022.92		1,944,103.14
	650.80		2,928.60
	301.76		1,357.92
	835.68		3,760.56
	(441.68)		(1,987.56)
	(139.12)		(626.04)
	(7.28)		(32.76)
	433,223.08		1,949,503.86
	275.65		1,240.40
	6,279.92		28,570.85
	439,778.65		1,979,315.11
	8,664.46		28,874.50
	8,664.46		28,874.50
	2,795.66		12,580.51
	6,355.85		28,601.39
	32,548.23		148,080.62
	59,028.66		247,011.52
	380,298.22		1,730,384.21
	439,326.88		1,977,395.73
	451.77		1,919.38
\$	439,778.65	\$	1,979,315.11

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

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

***Regular Collections: June 29, 2017 through August 8, 2018***

***Other Collections: June 1, 2017 through May 31, 2018***

	County-Wide	District #1 - Four Mills
Regular Assessments	\$ 1,087,342.08	\$ 463,917.04
Errors in Assessments	(19,449.04)	(6,636.16)
Gross Taxes Assessed	1,067,893.04	457,280.88
Act #91-A Exemptions	(270.88)	(120.00)
Act #48 Exemptions	(39,907.76)	(16,532.64)
Other Exemptions	(74,908.00)	(25,701.04)
Errors in Exemptions	553.12	24.32
Net Taxes Assessed	953,359.52	414,951.52
Interest	1,402.24	552.55
Insolvents - Prior Year	603.52	75.60
Litigations - All Prior Years	1,671.36	
Insolvents - Current Year	(883.36)	(70.80)
Insolvents - Prior Year	(278.24)	
Refunds	(14.56)	(14.56)
Net Taxes Collected	955,860.48	415,494.31
Supernumerary Contribution (7%)	576.98	262.17
Refund of Reappraisal Budget	13,148.42	5,981.24
Amount for Disbursement	969,585.88	421,737.72
<b><u>Disbursements</u></b>		
Commission on Assessments	19,117.21	8,309.89
Commission on Collections	19,117.21	8,309.89
Salary - Revenue Commissioner	5,994.82	2,765.29
Salaries - Supernumerary Officials	13,629.11	6,286.84
Reappraisal Update	69,912.62	32,285.23
Sub-Total	127,770.97	57,957.14
Remittances	839,275.33	362,607.81
Sub-Total	967,046.30	420,564.95
Amounts Due	2,539.58	1,172.77
Sub-Total	969,585.88	421,737.72
Amounts Overpaid		
Total	\$ 969,585.88	\$ 421,737.72
<b><u>Taxable Valuations</u></b>		
Regular Assessments	271,835,520	115,979,260
Errors in Assessments	(4,862,260)	(1,659,040)
Gross Valuations Assessed	266,973,260	114,320,220
Act #91-A Exemptions	(67,720)	(30,000)
Act #48 Exemptions	(9,976,940)	(4,133,160)
Other Exemptions	(18,727,000)	(6,425,260)
Errors in Exemptions	138,280	6,080
Net Valuations Taxable	238,339,880	103,737,880

District #1 - Special	District #55	Total County School Taxes
\$ 695,875.56	\$ 467,568.78	\$ 2,714,703.46
(9,954.24)	(9,609.66)	(45,649.10)
685,921.32	457,959.12	2,669,054.36
(180.00)	(113.16)	(684.04)
(24,798.96)	(17,531.34)	(98,770.70)
(38,551.56)	(36,905.22)	(176,065.82)
36.48	396.60	1,010.52
622,427.28	403,806.00	2,394,544.32
828.83	637.26	3,420.88
113.40	395.94	1,188.46
	1,253.52	2,924.88
(106.20)	(609.42)	(1,669.78)
	(208.68)	(486.92)
(21.84)		(50.96)
623,241.47	405,274.62	2,399,870.88
	236.12	1,075.27
	5,381.20	24,510.86
623,241.47	410,891.94	2,425,457.01

	8,105.49	35,532.59
	8,105.49	35,532.59
	2,422.16	11,182.27
	5,506.64	25,422.59
	28,213.44	130,411.29
	52,353.22	238,081.33
623,241.47	358,752.16	2,183,876.77
623,241.47	411,105.38	2,421,958.10
		3,712.35
623,241.47	411,105.38	2,425,670.45
	(213.44)	(213.44)
\$ 623,241.47	\$ 410,891.94	\$ 2,425,457.01

115,979,260	155,856,260
(1,659,040)	(3,203,220)
114,320,220	152,653,040
(30,000)	(37,720)
(4,133,160)	(5,843,780)
(6,425,260)	(12,301,740)
6,080	132,200
103,737,880	134,602,000

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***Distribution of County-Wide School Ad Valorem Taxes***  
***Regular Assessments: October 1, 2016 through September 30, 2017***  
***Regular Collections: June 29, 2017 through August 8, 2018***  
***Other Collections: June 1, 2017 through May 31, 2018***

	<b>Barbour County Board of Education</b>	<b>Eufaula City Board of Education</b>	<b>Total County-Wide School Tax</b>
Allocation Determined By State Superintendent of Education	24.74437%	75.25563%	100.00%
County-Wide Taxes for Disbursement	\$ 239,917.92	\$ 729,667.96	\$ 969,585.88
<b><u>Disbursements</u></b>			
Commissions on Assessments	4,730.43	14,386.78	19,117.21
Commissions on Collections	4,730.43	14,386.78	19,117.21
Salary - Revenue Commissioner	1,483.38	4,511.44	5,994.82
Salaries - Supernumerary Officials	3,372.44	10,256.67	13,629.11
Reappraisal Update	17,299.44	52,613.18	69,912.62
Sub-Total	31,616.12	96,154.85	127,770.97
Remittances	207,673.40	631,601.93	839,275.33
Sub-Total	239,289.52	727,756.78	967,046.30
Amounts Due	628.40	1,911.18	2,539.58
Total	\$ 239,917.92	\$ 729,667.96	\$ 969,585.88

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

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

***Regular Collections: June 29, 2017 through August 8, 2018***

***Other Collections: June 1, 2017 through May 31, 2018***

	<b>Eufaula - General</b>	<b>Eufaula - School</b>
Regular Assessments	\$ 1,090,993.82	\$ 2,026,131.38
Errors in Assessments	(22,422.54)	(41,641.86)
Gross Taxes Assessed	1,068,571.28	1,984,489.52
Abatements	(16,204.72)	
Act #48 Exemptions	(40,906.46)	(75,969.14)
Other Exemptions	(86,112.18)	(159,922.62)
Errors in Exemptions	3,434.76	1,683.24
Net Taxes Assessed	928,782.68	1,750,281.00
Interest	1,428.81	2,761.45
Insolvents - Prior Years	923.86	1,715.74
Litigations - All Prior Years	2,924.88	5,431.92
Insolvents - Current Year	(1,421.98)	(2,640.82)
Insolvents - Prior Years	(486.92)	(904.28)
Net Taxes Collected	932,151.33	1,756,645.01
Refund of Reappraisal Budget	12,767.11	23,899.59
Amount for Disbursement	944,918.44	1,780,544.60
<b><u>Disbursements</u></b>		
Commission on Assessments	15,950.01	29,881.31
Commission on Collections	15,950.01	29,881.31
Salary - Revenue Commissioner	5,386.05	10,503.18
Reappraisal Update	64,076.91	124,262.20
Sub-Total	101,362.98	194,528.00
Remittances	848,632.37	1,577,775.62
Sub-Total	949,995.35	1,772,303.62
Amounts Due		8,240.98
Sub-Total	949,995.35	1,780,544.60
Amounts Overpaid	(5,076.91)	
Total	\$ 944,918.44	\$ 1,780,544.60
<b><u>Taxable Valuations</u></b>		
Regular Assessments	155,856,260	155,856,260
Errors in Assessments	(3,203,220)	(3,203,220)
Gross Valuations Assessed	152,653,040	152,653,040
Abatements	(2,314,960)	
Act #48 Exemptions	(5,843,780)	(5,843,780)
Other Exemptions	(12,301,740)	(12,301,740)
Errors in Exemptions	490,680	129,480
Net Valuations Taxable	132,683,240	134,637,000

Clayton	Louisville	Clio	Baker Hill	Total Municipal Taxes
\$ 77,859.60	\$ 34,984.16	\$ 49,081.00	\$ 7,950.60	\$ 3,287,000.56
(189.60)	(11.52)	(302.40)	(239.30)	(64,807.22)
77,670.00	34,972.64	48,778.60	7,711.30	3,222,193.34
(3,608.00)	(1,438.72)	(2,499.60)	(657.10)	(125,079.02)
(7,191.00)	(1,756.48)	(3,496.60)	(267.00)	(258,745.88)
				5,118.00
66,871.00	31,777.44	42,782.40	6,787.20	2,827,281.72
93.21	53.68	53.56	11.33	4,402.04
41.00	96.48	27.40		2,804.48
				8,356.80
	(96.96)	(55.80)		(4,215.56)
				(1,391.20)
67,005.21	31,830.64	42,807.56	6,798.53	2,837,238.28
1,032.39	503.18	633.40	142.67	38,978.34
68,037.60	32,333.82	43,440.96	6,941.20	2,876,216.62
1,124.27	532.32	718.51	109.04	48,315.46
1,124.27	532.32	718.51	109.04	48,315.46
431.66	208.59	275.29	53.86	16,858.63
5,134.19	2,479.92	3,280.48	636.05	199,869.75
7,814.39	3,753.15	4,992.79	907.99	313,359.30
60,036.71	28,490.59	38,329.00	6,469.26	2,559,733.55
67,851.10	32,243.74	43,321.79	7,377.25	2,873,092.85
186.50	90.08	119.17		8,636.73
68,037.60	32,333.82	43,440.96	7,377.25	2,881,729.58
			(436.05)	(5,512.96)
\$ 68,037.60	\$ 32,333.82	\$ 43,440.96	\$ 6,941.20	\$ 2,876,216.62
7,785,960	4,373,020	4,908,100	1,590,120	174,513,460
(18,960)	(1,440)	(30,240)	(47,860)	(3,301,720)
7,767,000	4,371,580	4,877,860	1,542,260	171,211,740
				(2,314,960)
(360,800)	(179,840)	(249,960)	(131,420)	(6,765,800)
(719,100)	(219,560)	(349,660)	(53,400)	(13,643,460)
				490,680
6,687,100	3,972,180	4,278,240	1,357,440	148,978,200

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

***Regular Collections: June 29, 2017 through August 8, 2018***

***Other Collections: June 1, 2017 through May 31, 2028***

	Acreage Assessment on Forestland	Commissions and Fees on Assessments	Commissions and Fees on Collections	Revenue Commissioner's Salary
Fees on Assessments	\$	\$ 25.00	\$	\$
Fees on Collections			9,020.00	
Acreage Assessments	35,841.44	701.63	701.63	
Deductions from Ad Valorem Taxes				49,221.00
Interest Collected	16.34			
Manufactured Home Registrations				
Citation and Probate Fees				
Mail Fees				
Advertising				
Tax Sale Fees				
Map Sales and Copy Money				
Eufaula Clean-Up Fees			119.00	
Volunteer Fire Department Donation				
Volunteer Rescue Squad Donation		11.61	11.61	
Land Redemption Fees				
Tax Deeds				
Land Redemptions from Individuals				
Excess Land Sales				
Interest Earned				
Commissions	(1,403.26)	135,517.19	135,517.19	
Insolvents - Prior Year		5.00		
Litigations - All Prior Years				
Insolvents - Current Year				
Insolvents - Prior Year				
Refunds	(2.50)			
Errors in Assessments	(773.84)			
Amount for Disbursement	<u>33,678.18</u>	<u>136,260.43</u>	<u>145,369.43</u>	<u>49,221.00</u>
<b><u>Disbursements</u></b>				
Remittances	33,678.18	141,512.02	150,621.02	49,221.00
Amounts Due				
Sub-Total	<u>33,678.18</u>	<u>141,512.02</u>	<u>150,621.02</u>	<u>49,221.00</u>
Amounts Overpaid		(5,251.59)	(5,251.59)	
Total	<u>\$ 33,678.18</u>	<u>\$ 136,260.43</u>	<u>\$ 145,369.43</u>	<u>\$ 49,221.00</u>



Supernumerary Officials' Salaries	Reappraisal Budget	Transaction Fees	Fire Protection Service Fees	Other Collections	Total
\$	\$	\$ 69,534.00	\$ 142,680.00	\$	\$ 212,239.00
					9,020.00
					37,244.70
73,575.00	579,283.93				702,079.93
			471.53		487.87
		2,364.00	14,730.00	23,686.00	40,780.00
				4,580.00	4,580.00
				6,196.73	6,196.73
				12,102.96	12,102.96
				485.00	485.00
				793.00	793.00
				1,071.00	1,190.00
				818.10	818.10
				750.78	774.00
				170.00	170.00
				96.00	96.00
		102.00		106,663.74	106,765.74
				138,992.98	138,992.98
			43.57	1,677.64	1,721.21
					269,631.12
		84.00			89.00
		3.00			3.00
		(54.00)			(54.00)
		(51.00)			(51.00)
					(2.50)
		(819.00)	(1,020.00)		(2,612.84)
73,575.00	579,283.93	71,163.00	156,905.10	298,083.93	1,543,540.00
73,575.00	579,283.93	71,163.00	156,895.87	296,406.29	1,552,356.31
			9.23	1,677.64	1,686.87
73,575.00	579,283.93	71,163.00	156,905.10	298,083.93	1,554,043.18
					(10,503.18)
\$ 73,575.00	\$ 579,283.93	\$ 71,163.00	\$ 156,905.10	\$ 298,083.93	\$ 1,543,540.00

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***Detail of Disbursements and Audit Settlement******Regular Assessments: October 1, 2015 through September 30, 2016******Regular Collections: July 1, 2016 through June 28, 2017******Other Collections: June 1, 2016 through May 31, 2017***

	<b>Total Collections</b>	<b>Commissions and Special Deductions</b>
<b><u>State of Alabama</u></b>		
General Ad Valorem Tax	\$ 479,225.93	\$ (47,463.04)
Soldier General Ad Valorem Tax	191,651.55	(22,017.07)
School General Ad Valorem Tax	594,836.72	(67,111.68)
Sub-Total	<u>1,265,714.20</u>	<u>(136,591.79)</u>
Forestry Commission - Acreage Assessments	35,029.67	(1,401.18)
Manufactured Home Registrations	5,896.25	
Total State of Alabama	<u>1,306,640.12</u>	<u>(137,992.97)</u>
<b><u>Barbour County</u></b>		
<b><u>Ad Valorem Taxes</u></b>		
General Ad Valorem Tax	1,028,972.49	(100,597.86)
Road and Bridge Ad Valorem Tax	411,497.25	(47,365.64)
Hospital Ad Valorem Tax	411,497.25	(47,365.64)
Sub-Total	<u>1,851,966.99</u>	<u>(195,329.14)</u>
Fees and Commissions on Assessments	195.00	121,893.03
Fees and Commissions on Collections	9,051.00	122,104.53
Provision for Salary - Revenue Commissioner		49,221.00
Provision for Supernumerary Officials		73,575.00
Provision for Reappraisal Maintenance		386,893.00
Transaction Fees	71,073.00	
Fire Protection Service Fees	159,976.66	
Citation and Probate Fees	4,205.00	
Mail Fees	5,534.82	
Advertising Fees	9,475.38	
Tax Sale Fees	320.00	
Map Sales and Copy Money	946.87	
Land Redemption Fees	125.00	
Tax Deeds	96.00	
Interest Earned - General Fund	695.46	
Manufactured Home Registrations	13,098.25	
Manufactured Home Trust Fund	883.00	
Total Barbour County	<u>2,127,642.43</u>	<u>558,357.42</u>
Sub-Total Forward	\$ 3,434,282.55	\$ 420,364.45

Net Amount To Be Remitted		Remittances	Audit Settlement	
			Amounts Due	Amounts Overpaid
\$	431,762.89	\$	431,762.89	\$
	169,634.48		169,634.48	
	527,725.04		527,725.04	
	1,129,122.41		1,129,122.41	
	33,628.49		33,628.49	
	5,896.25		5,896.25	
	1,168,647.15		1,168,647.15	
	928,374.63		928,374.63	
	364,131.61		364,131.61	
	364,131.61		364,131.61	
	1,656,637.85		1,656,637.85	
	122,088.03		127,316.13	(5,228.10)
	131,155.53		136,383.63	(5,228.10)
	49,221.00		49,221.00	
	73,575.00		73,575.00	
	386,893.00		386,893.00	
	71,073.00		71,073.00	
	159,976.66		159,945.03	31.63
	4,205.00		4,205.00	
	5,534.82		5,534.82	
	9,475.38		9,475.38	
	320.00		320.00	
	946.87		946.87	
	125.00		125.00	
	96.00		96.00	
	695.46		695.46	
	13,098.25		13,098.25	
	883.00		883.00	
	2,685,999.85		2,695,728.96	(10,456.20)
\$	3,854,647.00	\$	3,864,376.11	\$ (10,456.20)

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***Detail of Disbursements and Audit Settlement******Regular Assessments: October 1, 2015 through September 30, 2016******Regular Collections: July 1, 2016 through June 28, 2017******Other Collections: June 1, 2016 through May 31, 2017***

	<b>Total Collections</b>	<b>Commissions and Special Deductions</b>
Sub-Total Brought Forward	\$ 3,434,282.55	\$ 420,364.45
<b><u>Barbour County Schools</u></b>		
<b><u>Barbour County Board of Education</u></b>		
County-Wide Ad Valorem Tax	222,253.34	(25,193.51)
District #1 - Four Mills	406,652.71	(45,692.39)
District #1 - Special Ad Valorem Tax	603,178.70	
Sub-Total	1,232,084.75	(70,885.90)
Manufactured Home Registrations	4,122.75	
Total Barbour County Board of Education	1,236,207.50	(70,885.90)
<b><u>Eufaula City Board of Education</u></b>		
County-Wide Ad Valorem Tax	659,817.75	(74,793.55)
District #55 Ad Valorem Tax	356,440.32	(40,738.37)
Sub-Total	1,016,258.07	(115,531.92)
Manufactured Home Registrations	1,773.50	
Total Eufaula City Board of Education	1,018,031.57	(115,531.92)
Total Barbour County Schools	2,254,239.07	(186,417.82)
<b><u>Municipal</u></b>		
<b><u>City of Eufaula</u></b>		
General Ad Valorem Taxes	792,788.46	(75,754.03)
School Ad Valorem Taxes	1,545,150.81	(144,254.34)
Manufactured Home Registrations	1,773.50	
Total City of Eufaula	2,339,712.77	(220,008.37)
<b><u>Town of Clayton</u></b>		
General Ad Valorem Taxes	63,466.68	(6,100.78)
Manufactured Home Registrations	133.25	
Total Town of Clayton	63,599.93	(6,100.78)
<b><u>Town of Louisville</u></b>		
General Ad Valorem Taxes	31,239.54	(2,985.73)
Manufactured Home Registrations	23.50	
Total Town of Louisville	31,263.04	(2,985.73)
<b><u>Town of Clio</u></b>		
General Ad Valorem Taxes	40,488.46	(3,804.95)
Manufactured Home Registrations	1,080.50	
Total Town of Clio	41,568.96	(3,804.95)
<b><u>Town of Baker Hill</u></b>		
General Ad Valorem Taxes	7,919.64	(809.46)
Manufactured Home Registrations	40.50	
Total Town of Baker Hill	7,960.14	(809.46)
Total Municipalities	2,484,104.84	(233,709.29)
Sub-Total Forward	\$ 8,172,626.46	\$ 237.34

Net Amount To Be Remitted	Remittances	Audit Settlement	
		Amounts Due	Amounts Overpaid
\$ 3,854,647.00	\$ 3,864,376.11	\$ 727.09	\$ (10,456.20)
197,059.83	197,059.83		
360,960.32	360,960.32		
603,178.70	603,178.70		
1,161,198.85	1,161,198.85		
4,122.75	4,122.75		
1,165,321.60	1,165,321.60		
585,024.20	585,024.20		
315,701.95	315,701.95		
900,726.15	900,726.15		
1,773.50	1,773.50		
902,499.65	902,499.65		
2,067,821.25	2,067,821.25		
717,034.43	717,034.43		
1,400,896.47	1,390,440.27	10,456.20	
1,773.50	1,773.50		
2,119,704.40	2,109,248.20	10,456.20	
57,365.90	57,365.90		
133.25	133.25		
57,499.15	57,499.15		
28,253.81	28,253.81		
23.50	23.50		
28,277.31	28,277.31		
36,683.51	36,683.51		
1,080.50	1,080.50		
37,764.01	37,764.01		
7,110.18	7,110.18		
40.50	40.50		
7,150.68	7,150.68		
2,250,395.55	2,239,939.35	10,456.20	
\$ 8,172,863.80	\$ 8,172,136.71	\$ 11,183.29	\$ (10,456.20)

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***Detail of Disbursements and Audit Settlement******Regular Assessments: October 1, 2015 through September 30, 2016******Regular Collections: July 1, 2016 through June 28, 2017******Other Collections: June 1, 2016 through May 31, 2017***

	<b>Total Collections</b>	<b>Commissions and Special Deductions</b>
Sub-Total Brought Forward	\$ 8,172,626.46	\$ 237.34
<b><u>Other Distributions</u></b>		
Land Redemptions from Individuals	80,854.28	
Excess Land Sales Trust Fund	88,664.47	
Firefighter's Annuity Fund	875.57	
Association of Rescue Squads	861.00	(25.84)
City of Eufaula "Clean-up" Fees	2,115.00	(211.50)
Interest Earned - Special Fund of the Probate Judge	86.25	
Interest Earned - Special Fund of the Revenue Commissioner	86.25	
Total Other Distributions	<u>173,542.82</u>	<u>(237.34)</u>
Grand Total	<u>\$ 8,346,169.28</u>	<u>\$</u>

Net Amount To Be Remitted	Remittances	Audit Settlement	
		Amounts Due	Amounts Overpaid
\$ 8,172,863.80	\$ 8,172,136.71	\$ 11,183.29	\$ (10,456.20)
80,854.28	80,854.28		
88,664.47	88,664.47		
875.57	875.57		
835.16	835.16		
1,903.50	1,903.50		
86.25		86.25	
86.25		86.25	
173,305.48	173,132.98	172.50	
\$ 8,346,169.28	\$ 8,345,269.69	\$ 11,355.79	\$ (10,456.20)

**Summary of Ad Valorem Taxes and Distributions**

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

**Regular Collections: July 1, 2016 through June 28, 2017**

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

	State Taxes	County Taxes
Gross Taxes Assessed	\$ 1,649,588.72	\$ 2,284,045.92
Errors in Assessments	(67,768.35)	(93,833.10)
Gross Taxes Assessed	1,581,820.37	2,190,212.82
Abatements	(26,280.43)	(67,578.23)
Regular Homestead Exemptions	(82,256.46)	(61,588.98)
Act #91-A Exemptions	(1,764.49)	(1,098.90)
Act #91-B Exemptions	(60,427.25)	(11,145.78)
Act #48 Exemptions	(59,491.64)	(82,373.04)
Other Exemptions	(105,165.45)	(145,613.70)
Errors in Exemptions	4,653.97	9,443.31
Net Taxes Assessed	1,251,088.62	1,830,257.50
Interest	2,198.57	2,920.26
Insolvents - Prior Year	2,068.04	2,863.44
Insolvents - Current	(980.72)	(1,357.92)
Insolvents - Prior Year	(593.84)	(822.24)
Litigations - Current	(2,715.96)	(3,760.56)
Refunds	(319.67)	(460.62)
Net Taxes Collected	1,250,745.04	1,829,639.86
Supernumerary Contribution (7%)	834.33	1,240.40
Refund of Reappraisal Budget	14,134.83	21,086.73
Amount for Disbursement	1,265,714.20	1,851,966.99
<b>Disbursements</b>		
Commission on Assessments	20,995.69	27,143.13
Commission on Collections	20,995.69	27,143.13
Salary - Revenue Commissioner	8,519.56	12,665.85
Salary - Supernumerary	19,487.66	28,971.85
Reappraisal Update	66,593.19	99,405.18
Sub-Total	136,591.79	195,329.14
Remittances	1,129,122.41	1,656,637.85
Sub-Total	1,265,714.20	1,851,966.99
Amounts Due		
Total	\$ 1,265,714.20	\$ 1,851,966.99



<b>County School Taxes</b>	<b>Municipal Taxes</b>	<b>Total Ad Valorem Taxes</b>
\$ 2,555,950.46	\$ 3,007,736.86	\$ 9,497,321.96
(83,209.70)	(180,158.58)	(424,969.73)
2,472,740.76	2,827,578.28	9,072,352.23
	(38,698.49)	(132,557.15)
(1,110.34)		(143,845.44)
		(3,973.73)
(91,137.48)	(113,277.44)	(71,573.03)
(152,923.26)	(220,275.18)	(346,279.60)
443.66	172.00	(623,977.59)
2,228,013.34	2,455,499.17	14,712.94
3,744.69	5,365.26	7,764,858.63
2,643.52	5,513.40	14,228.78
(1,188.46)	(2,804.48)	13,088.40
(639.52)	(1,827.20)	(6,331.58)
(2,924.88)	(8,356.80)	(3,882.80)
(396.34)	(1,039.52)	(17,758.20)
2,229,252.35	2,452,349.83	(2,216.15)
1,075.27		7,761,987.08
18,015.20	28,703.76	3,150.00
2,248,342.82	2,481,053.59	81,940.52
		7,847,077.60
32,521.48	40,519.22	121,179.52
32,521.48	40,519.22	121,179.52
10,980.02	17,055.57	49,221.00
25,115.49		73,575.00
85,279.35	135,615.28	386,893.00
186,417.82	233,709.29	752,048.04
2,061,925.00	2,236,888.10	7,084,573.36
2,248,342.82	2,470,597.39	7,836,621.40
	10,456.20	10,456.20
\$ 2,248,342.82	\$ 2,481,053.59	\$ 7,847,077.60

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**Summary of Ad Valorem Taxes and Distributions****Regular Assessments: October 1, 2015 through September 30, 2016****Regular Collections: July 1, 2016 through June 28, 2017****Other Collections: June 1, 2016 through May 31, 2017**

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	State	County
<b><u>Taxable Valuations</u></b>		
Gross Valuations Assessed	253,782,880	253,782,880
Errors in Assessments	(10,425,900)	(10,425,900)
Gross Valuations Assessed	243,356,980	243,356,980
Abatements	(7,508,692)	(7,508,692)
Regular Homestead Exemptions	(12,654,840)	(6,843,220)
Act #91-A Exemptions	(271,460)	(122,100)
Act #91-B Exemptions	(9,296,500)	(1,238,420)
Act #48 Exemptions	(9,152,560)	(9,152,560)
Other Exemptions	(16,179,300)	(16,179,300)
Errors in Exemptions	1,157,797	1,049,257
Net Valuations Assessed	<u>189,451,425</u>	<u>203,361,945</u>

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<b>County School</b>	<b>Municipal</b>
253,782,880	160,058,840
(10,425,900)	(9,073,460)
<u>243,356,980</u>	<u>150,985,380</u>
	(5,528,355)
(122,100)	
(9,152,560)	(6,134,920)
(16,179,300)	(11,574,540)
35,920	13,500
<u>217,938,940</u>	<u>127,761,065</u>

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***Distribution of State Ad Valorem Taxes******Regular Assessments: October 1, 2015 through September 30, 2016******Regular Collections: July 1, 2016 through June 28, 2017******Other Collections: June 1, 2016 through May 31, 2017***

	General	Soldier
Gross Taxes Assessed	\$ 634,457.20	\$ 253,782.88
Errors in Assessments	(26,064.75)	(10,425.90)
Gross Taxes Assessed	608,392.45	243,356.98
Abatements	(18,771.73)	(7,508.70)
Regular Homestead Exemptions	(31,637.10)	(12,654.84)
Act #91-A Exemptions	(678.65)	(271.46)
Act #91-B Exemptions	(23,241.25)	(9,296.50)
Act #48 Exemptions	(22,881.40)	(9,152.56)
Other Exemptions	(40,448.25)	(16,179.30)
Errors in Exemptions	2,894.49	1,157.80
Net Taxes Assessed	473,628.56	189,451.42
Interest	769.68	307.87
Insolvents - Prior Year	795.40	318.16
Insolvents - Current	(377.20)	(150.88)
Insolvents - Prior Year	(228.40)	(91.36)
Litigations - Current	(1,044.60)	(417.84)
Refunds	(122.95)	(49.18)
Net Taxes Collected	473,420.49	189,368.19
Supernumerary Contribution (7%)	320.01	128.00
Refund of Reappraisal Budget	5,485.43	2,155.36
Amount for Disbursement	479,225.93	191,651.55
<b><u>Disbursements</u></b>		
Commission on Assessments	5,449.20	3,787.36
Commission on Collections	5,449.20	3,787.36
Salary - Revenue Commissioner	3,267.68	1,307.06
Salary - Supernumerary	7,474.56	2,989.79
Reappraisal Update	25,822.40	10,145.50
Sub-Total	47,463.04	22,017.07
Remittances	431,762.89	169,634.48
Total	\$ 479,225.93	\$ 191,651.55

School	Total State Taxes
\$ 761,348.64	\$ 1,649,588.72
(31,277.70)	(67,768.35)
730,070.94	1,581,820.37
	(26,280.43)
(37,964.52)	(82,256.46)
(814.38)	(1,764.49)
(27,889.50)	(60,427.25)
(27,457.68)	(59,491.64)
(48,537.90)	(105,165.45)
601.68	4,653.97
588,008.64	1,251,088.62
1,121.02	2,198.57
954.48	2,068.04
(452.64)	(980.72)
(274.08)	(593.84)
(1,253.52)	(2,715.96)
(147.54)	(319.67)
587,956.36	1,250,745.04
386.32	834.33
6,494.04	14,134.83
594,836.72	1,265,714.20
11,759.13	20,995.69
11,759.13	20,995.69
3,944.82	8,519.56
9,023.31	19,487.66
30,625.29	66,593.19
67,111.68	136,591.79
527,725.04	1,129,122.41
\$ 594,836.72	\$ 1,265,714.20

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***Distribution of County Ad Valorem Taxes******Regular Assessments: October 1, 2015 through September 30, 2016******Regular Collections: July 1, 2016 through June 28, 2017******Other Collections: June 1, 2016 through May 31, 2017***

	General	Road and Bridge
Regular Assessments	\$ 1,268,914.40	\$ 507,565.76
Errors in Assessments	(52,129.50)	(20,851.80)
Gross Taxes Assessed	1,216,784.90	486,713.96
Abatements	(37,543.47)	(15,017.38)
Homestead Exemptions	(34,216.10)	(13,686.44)
Act #91-A Exemptions	(610.50)	(244.20)
Act #91-B Exemptions	(6,192.10)	(2,476.84)
Act #48 Exemptions	(45,762.80)	(18,305.12)
Other Exemptions	(80,896.50)	(32,358.60)
Errors in Exemptions	5,246.29	2,098.51
Net Taxes Assessed	1,016,809.72	406,723.89
Interest	1,622.36	648.95
Insolvents - Prior Year	1,590.80	636.32
Insolvents - Current Year	(754.40)	(301.76)
Insolvents - Prior Year	(456.80)	(182.72)
Litigations - Current	(2,089.20)	(835.68)
Refunds	(255.90)	(102.36)
Net Taxes Collected	1,016,466.58	406,586.64
Supernumerary Contribution (7%)	689.10	275.65
Refund of Reappraisal Budget	11,816.81	4,634.96
Amount for Disbursement	1,028,972.49	411,497.25
<b><u>Disbursements</u></b>		
Commission on Assessments	10,879.67	8,131.73
Commission on Collections	10,879.67	8,131.73
Salary - Revenue Commissioner	7,036.63	2,814.61
Salaries - Supernumerary Officials	16,095.49	6,438.18
Reappraisal Update	55,706.40	21,849.39
Sub-Total	100,597.86	47,365.64
Remittances	928,374.63	364,131.61
Total	\$ 1,028,972.49	\$ 411,497.25

<b>Hospital</b>		<b>Total County Taxes</b>	
\$	507,565.76	\$	2,284,045.92
	(20,851.80)		(93,833.10)
	486,713.96		2,190,212.82
	(15,017.38)		(67,578.23)
	(13,686.44)		(61,588.98)
	(244.20)		(1,098.90)
	(2,476.84)		(11,145.78)
	(18,305.12)		(82,373.04)
	(32,358.60)		(145,613.70)
	2,098.51		9,443.31
	406,723.89		1,830,257.50
	648.95		2,920.26
	636.32		2,863.44
	(301.76)		(1,357.92)
	(182.72)		(822.24)
	(835.68)		(3,760.56)
	(102.36)		(460.62)
	406,586.64		1,829,639.86
	275.65		1,240.40
	4,634.96		21,086.73
	411,497.25		1,851,966.99
	8,131.73		27,143.13
	8,131.73		27,143.13
	2,814.61		12,665.85
	6,438.18		28,971.85
	21,849.39		99,405.18
	47,365.64		195,329.14
	364,131.61		1,656,637.85
\$	411,497.25	\$	1,851,966.99

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

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

***Regular Collections: July 1, 2016 through June 28, 2017***

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

	County-Wide	District #1 - Four Mills
Regular Assessments	\$ 1,015,131.52	\$ 445,411.60
Errors in Assessments	(41,703.60)	(5,844.80)
Gross Taxes Assessed	973,427.92	439,566.80
Act #91-A Exemptions	(488.40)	(146.08)
Act #48 Exemptions	(36,610.24)	(15,468.32)
Other Exemptions	(64,717.20)	(22,667.52)
Errors in Exemptions	143.68	109.84
Net Taxes Assessed	871,755.76	401,394.72
Interest	1,626.50	512.16
Insolvents - Prior Year	1,272.64	202.56
Insolvents - Current Year	(603.52)	(75.60)
Insolvents - Prior Year	(365.44)	
Litigations - Current	(1,671.36)	
Refunds	(212.72)	
Net Taxes Collected	871,801.86	402,033.84
Supernumerary Contribution (7%)	576.98	262.17
Refund of Reappraisal Budget	9,692.25	4,356.70
Amount for Disbursement	882,071.09	406,652.71
<b><u>Disbursements</u></b>		
Commission on Assessments	17,436.04	8,040.68
Commission on Collections	17,436.04	8,040.68
Salary - Revenue Commissioner	5,891.70	2,677.18
Salaries - Supernumerary Officials	13,476.66	6,123.65
Reappraisal Update	45,746.62	20,810.20
Sub-Total	99,987.06	45,692.39
Remittances	782,084.03	360,960.32
Total	\$ 882,071.09	\$ 406,652.71
<b><u>Taxable Valuations</u></b>		
Regular Assessments	253,782,880	111,352,900
Errors in Assessments	(10,425,900)	(1,461,200)
Gross Valuations Assessed	243,356,980	109,891,700
Act #91-A Exemptions	(122,100)	(36,520)
Act #48 Exemptions	(9,152,560)	(3,867,080)
Other Exemptions	(16,179,300)	(5,666,880)
Errors in Exemptions	35,920	27,460
Net Valuations Taxable	217,938,940	100,348,680



District #1 - Special	District #55	Total County School Taxes
\$ 668,117.40	\$ 427,289.94	\$ 2,555,950.46
(8,767.20)	(26,894.10)	(83,209.70)
659,350.20	400,395.84	2,472,740.76
(219.12)	(256.74)	(1,110.34)
(23,202.48)	(15,856.44)	(91,137.48)
(34,001.28)	(31,537.26)	(152,923.26)
164.76	25.38	443.66
602,092.08	352,770.78	2,228,013.34
772.34	833.69	3,744.69
427.68	740.64	2,643.52
(113.40)	(395.94)	(1,188.46)
	(274.08)	(639.52)
	(1,253.52)	(2,924.88)
	(183.62)	(396.34)
603,178.70	352,237.95	2,229,252.35
	236.12	1,075.27
	3,966.25	18,015.20
603,178.70	356,440.32	2,248,342.82

	7,044.76	32,521.48
	7,044.76	32,521.48
	2,411.14	10,980.02
	5,515.18	25,115.49
	18,722.53	85,279.35
	40,738.37	186,417.82
603,178.70	315,701.95	2,061,925.00
\$ 603,178.70	\$ 356,440.32	\$ 2,248,342.82

111,352,900	142,429,980
(1,461,200)	(8,964,700)
109,891,700	133,465,280
(36,520)	(85,580)
(3,867,080)	(5,285,480)
(5,666,880)	(10,512,420)
27,460	8,460
100,348,680	117,590,260

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***Distribution of County-Wide School Ad Valorem Taxes***  
***Regular Assessments: October 1, 2015 through September 30, 2016***  
***Regular Collections: July 1, 2016 through June 28, 2017***  
***Other Collections: June 1, 2016 through May 31, 2017***

	<b>Barbour County Board of Education</b>	<b>Eufaula City Board of Education</b>	<b>Total County-Wide School Tax</b>
Allocation Determined By State Superintendent of Education	25.19676%	74.80324%	100.00%
County-Wide Taxes for Disbursement	\$ 222,253.34	\$ 659,817.75	\$ 882,071.09
<b><u>Disbursements</u></b>			
Commissions on Assessments	4,393.32	13,042.72	17,436.04
Commissions on Collections	4,393.32	13,042.72	17,436.04
Salary - Revenue Commissioner	1,484.52	4,407.18	5,891.70
Salaries - Supernumerary Officials	3,395.68	10,080.98	13,476.66
Reappraisal Update	11,526.67	34,219.95	45,746.62
Sub-Total	25,193.51	74,793.55	99,987.06
Remittances	197,059.83	585,024.20	782,084.03
Total	\$ 222,253.34	\$ 659,817.75	\$ 882,071.09

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

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

***Regular Collections: July 1, 2016 through June 28, 2017***

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

	<b>Eufaula - General</b>	<b>Eufaula - School</b>
Regular Assessments	\$ 997,009.86	\$ 1,851,589.74
Errors in Assessments	(62,752.90)	(116,541.10)
Gross Taxes Assessed	<u>934,256.96</u>	<u>1,735,048.64</u>
Abatements	(38,698.49)	
Act #48 Exemptions	(36,998.36)	(68,711.24)
Other Exemptions	(73,586.94)	(136,661.46)
Errors in Exemptions	25.90	48.10
Net Taxes Assessed	<u>784,999.07</u>	<u>1,529,724.04</u>
Interest	1,484.74	3,612.81
Insolvents - Prior Years	1,728.16	3,209.44
Insolvents - Current Year	(923.86)	(1,715.74)
Insolvents - Prior Years	(639.52)	(1,187.68)
Litigations - Current	(2,924.88)	(5,431.92)
Refunds	(372.26)	(667.26)
Net Taxes Collected	<u>783,351.45</u>	<u>1,527,543.69</u>
Refund of Reappraisal Budget	9,437.01	17,607.12
Amount for Disbursement	<u><u>792,788.46</u></u>	<u><u>1,545,150.81</u></u>
<b><u>Disbursements</u></b>		
Commission on Assessments	12,873.45	25,322.79
Commission on Collections	12,873.45	25,322.79
Salary - Revenue Commissioner	5,587.17	10,456.16
Reappraisal Update	44,419.96	83,152.60
Sub-Total	<u>75,754.03</u>	<u>144,254.34</u>
Remittances	717,034.43	1,390,440.27
Sub-Total	<u>792,788.46</u>	<u>1,534,694.61</u>
Amounts Due		10,456.20
Total	<u><u>\$ 792,788.46</u></u>	<u><u>\$ 1,545,150.81</u></u>
<b><u>Taxable Valuations</u></b>		
Regular Assessments	142,429,980	142,429,980
Errors in Assessments	(8,964,700)	(8,964,700)
Gross Valuations Assessed	<u>133,465,280</u>	<u>133,465,280</u>
Abatements	(5,528,355)	
Act #48 Exemptions	(5,285,480)	(5,285,480)
Other Exemptions	(10,512,420)	(10,512,420)
Errors in Exemptions	3,700	3,700
Net Valuations Taxable	<u><u>112,142,725</u></u>	<u><u>117,671,080</u></u>

Clayton	Louisville	Clio	Baker Hill	Total Municipal Taxes
\$ 71,753.40	\$ 33,056.96	\$ 45,439.80	\$ 8,887.10	\$ 3,007,736.86
(224.80)	(4.48)	(413.40)	(221.90)	(180,158.58)
71,528.60	33,052.48	45,026.40	8,665.20	2,827,578.28
(3,292.80)	(1,283.04)	(2,386.20)	(605.80)	(38,698.49)
(5,672.80)	(1,415.68)	(2,697.80)	(240.50)	(113,277.44)
98.00				(220,275.18)
62,661.00	30,353.76	39,942.40	7,818.90	172.00
101.51	70.85	87.12	8.23	2,455,499.17
	548.00	27.80		5,365.26
(41.00)	(96.48)	(27.40)		5,513.40
				(2,804.48)
				(1,827.20)
				(8,356.80)
				(1,039.52)
62,721.51	30,876.13	40,029.92	7,827.13	2,452,349.83
745.17	363.41	458.54	92.51	28,703.76
63,466.68	31,239.54	40,488.46	7,919.64	2,481,053.59
1,027.62	507.61	662.27	125.48	40,519.22
1,027.62	507.61	662.27	125.48	40,519.22
453.63	219.82	276.67	62.12	17,055.57
3,591.91	1,750.69	2,203.74	496.38	135,615.28
6,100.78	2,985.73	3,804.95	809.46	233,709.29
57,365.90	28,253.81	36,683.51	7,110.18	2,236,888.10
63,466.68	31,239.54	40,488.46	7,919.64	2,470,597.39
				10,456.20
\$ 63,466.68	\$ 31,239.54	\$ 40,488.46	\$ 7,919.64	\$ 2,481,053.59
7,175,340	4,132,120	4,543,980	1,777,420	160,058,840
(22,480)	(560)	(41,340)	(44,380)	(9,073,460)
7,152,860	4,131,560	4,502,640	1,733,040	150,985,380
				(5,528,355)
(329,280)	(160,380)	(238,620)	(121,160)	(6,134,920)
(567,280)	(176,960)	(269,780)	(48,100)	(11,574,540)
9,800				13,500
6,266,100	3,794,220	3,994,240	1,563,780	127,761,065

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

***Regular Collections: July 1, 2016 through June 28, 2017***

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

	Acreage Assessment on Forestland	Commissions and Fees on Assessments	Commissions and Fees on Collections	Revenue Commissioner's Salary
Fees on Assessments	\$	\$ 185.00	\$	\$
Fees on Collections			9,051.00	
Acreage Assessments	35,065.91	700.59	700.59	
Deductions from Ad Valorem Taxes				49,221.00
Interest Collected	33.64			
Manufactured Home Registrations				
Citation and Probate Fees				
Mail Fees				
Advertising				
Tax Sale Fees				
Map Sales and Copy Money				
Eufaula Clean-Up Fees			211.50	
Volunteer Fire Department Donation				
Volunteer Rescue Squad Donation		12.92	12.92	
Land Redemption Fees				
Tax Deeds				
Land Redemptions from Individuals				
Excess Land Sales				
Interest Earned				
Commissions	(1,401.18)	121,179.52	121,179.52	
Insolvents - Prior Year		60.00		
Insolvents - Current Year		(5.00)		
Insolvents - Prior Year		(35.00)		
Litigations - Current Year				
Errors in Assessments	(69.88)	(10.00)		
Amount for Disbursement	<u>33,628.49</u>	<u>122,088.03</u>	<u>131,155.53</u>	<u>49,221.00</u>
<b><u>Disbursements</u></b>				
Remittances	33,628.49	127,316.13	136,383.63	49,221.00
Amounts Due				
Sub-Total	<u>33,628.49</u>	<u>127,316.13</u>	<u>136,383.63</u>	<u>49,221.00</u>
Amounts Overpaid		(5,228.10)	(5,228.10)	
Total	<u>\$ 33,628.49</u>	<u>\$ 122,088.03</u>	<u>\$ 131,155.53</u>	<u>\$ 49,221.00</u>

Supernumerary Officials' Salaries	Reappraisal Budget	Transaction Fees	Fire Protection Service Fees	Other Collections	Total
\$	\$	\$ 68,952.00	\$ 143,520.00	\$	\$ 212,657.00
					9,051.00
					36,467.09
73,575.00	386,893.00				509,689.00
			518.04		551.68
		2,646.00	16,830.00	28,825.00	48,301.00
				4,205.00	4,205.00
				5,534.82	5,534.82
				9,475.38	9,475.38
				320.00	320.00
				946.87	946.87
				1,903.50	2,115.00
				875.57	875.57
				835.16	861.00
				125.00	125.00
				96.00	96.00
		75.00		80,854.28	80,929.28
				88,664.47	88,664.47
			53.62	867.96	921.58
					240,957.86
		63.00			123.00
		(84.00)			(89.00)
		(30.00)			(65.00)
		(3.00)			(3.00)
		(546.00)	(945.00)		(1,570.88)
73,575.00	386,893.00	71,073.00	159,976.66	223,529.01	1,251,139.72
73,575.00	386,893.00	71,073.00	159,945.03	222,661.05	1,260,696.33
			31.63	867.96	899.59
73,575.00	386,893.00	71,073.00	159,976.66	223,529.01	1,261,595.92
					(10,456.20)
\$ 73,575.00	\$ 386,893.00	\$ 71,073.00	\$ 159,976.66	\$ 223,529.01	\$ 1,251,139.72

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**Detail of Disbursements and Audit Settlement****Regular Assessments: October 1, 2014 through September 30, 2015****Regular Collections: June 18, 2015 through June 30, 2016****Other Collections: June 1, 2015 through May 31, 2016**

	Total Collections	Commissions and Special Deductions
<b>State of Alabama</b>		
General Ad Valorem Tax	\$ 464,132.11	\$ (46,249.00)
Soldier General Ad Valorem Tax	185,654.64	(21,437.74)
School General Ad Valorem Tax	560,195.73	(64,622.09)
Sub-Total	1,209,982.48	(132,308.83)
Forestry Commission - Acreage Assessments	35,026.18	(1,401.04)
Manufactured Home Registrations	4,810.75	
Total State of Alabama	1,249,819.41	(133,709.87)
<b>Barbour County</b>		
<b>Ad Valorem Taxes</b>		
General Ad Valorem Tax	999,407.50	(97,931.73)
Road and Bridge Ad Valorem Tax	399,700.29	(46,117.60)
Hospital Ad Valorem Tax	399,700.29	(46,117.60)
Sub-Total	1,798,808.08	(190,166.93)
Fees and Commissions on Assessments	990.00	117,823.62
Fees and Commissions on Collections	9,585.00	118,207.12
Provision for Salary - Revenue Commissioner		49,221.00
Provision for Supernumerary Officials		73,575.00
Provision for Reappraisal Maintenance		371,185.00
Transaction Fees	70,764.00	
Fire Protection Service Fees	157,735.58	
Citation and Probate Fees	3,615.00	
Mail Fees	4,862.49	
Advertising Fees	11,718.09	
Tax Sale Fees	335.00	
Map Sales and Copy Money	1,107.50	
Land Redemption Fees	135.00	
Tax Deeds	192.00	
Interest Earned - General Fund	762.46	
Manufactured Home Registrations	10,884.75	
Manufactured Home Trust Fund	780.00	
Total Barbour County	2,072,274.95	539,844.81
Sub-Total Forward	\$ 3,322,094.36	\$ 406,134.94



Net Amount To Be Remitted	Remittances	Audit Settlement	
		Amounts Due	Amounts Overpaid
\$ 417,883.11	\$ 417,883.11	\$	\$
164,216.90	164,216.90		
495,573.64	495,573.64		
1,077,673.65	1,077,673.65		
33,625.14	33,625.14		
4,810.75	4,810.75		
1,116,109.54	1,116,109.54		
901,475.77	901,475.77		
353,582.69	353,582.69		
353,582.69	353,582.69		
1,608,641.15	1,608,641.15		
118,813.62	118,813.62		
127,792.12	127,792.12		
49,221.00	49,221.00		
73,575.00	73,575.00		
371,185.00	371,185.00		
70,764.00	70,764.00		
157,735.58	157,735.58		
3,615.00	3,615.00		
4,862.49	4,862.49		
11,718.09	11,718.09		
335.00	335.00		
1,107.50	1,107.50		
135.00	135.00		
192.00	192.00		
762.46		762.46	
10,884.75	10,884.75		
780.00	780.00		
2,612,119.76	2,611,357.30	762.46	
\$ 3,728,229.30	\$ 3,727,466.84	\$ 762.46	\$

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***Detail of Disbursements and Audit Settlement******Regular Assessments: October 1, 2014 through September 30, 2015******Regular Collections: June 18, 2015 through June 30, 2016******Other Collections: June 1, 2015 through May 31, 2016***

	<b>Total Collections</b>	<b>Commissions and Special Deductions</b>
Sub-Total Brought Forward	\$ 3,322,094.36	\$ 406,134.94
<b><u>Barbour County Schools</u></b>		
<b><u>Barbour County Board of Education</u></b>		
County-Wide Ad Valorem Tax	212,919.11	(24,548.94)
District #1 - Four Mills	380,371.34	(43,626.68)
District #1 - Special Ad Valorem Tax	565,871.89	
Sub-Total	1,159,162.34	(68,175.62)
Manufactured Home Registrations	3,175.00	
Total Barbour County Board of Education	1,162,337.34	(68,175.62)
<b><u>Eufaula City Board of Education</u></b>		
County-Wide Ad Valorem Tax	623,845.17	(71,927.51)
District #55 Ad Valorem Tax	342,432.08	(39,476.03)
Sub-Total	966,277.25	(111,403.54)
Manufactured Home Registrations	1,625.75	
Total Eufaula City Board of Education	967,903.00	(111,403.54)
Total Barbour County Schools	2,130,240.34	(179,579.16)
<b><u>Municipal</u></b>		
<b><u>City of Eufaula</u></b>		
General Ad Valorem Taxes	793,022.06	(74,244.55)
School Ad Valorem Taxes	1,484,233.73	(138,707.35)
Manufactured Home Registrations	1,625.75	
Total City of Eufaula	2,278,881.54	(212,951.90)
<b><u>Town of Clayton</u></b>		
General Ad Valorem Taxes	64,087.14	(5,920.45)
Manufactured Home Registrations	143.00	
Total Town of Clayton	64,230.14	(5,920.45)
<b><u>Town of Louisville</u></b>		
General Ad Valorem Taxes	31,219.93	(2,885.51)
Manufactured Home Registrations	38.00	
Total Town of Louisville	31,257.93	(2,885.51)
<b><u>Town of Clio</u></b>		
General Ad Valorem Taxes	39,482.81	(3,645.26)
Manufactured Home Registrations	427.00	
Total Town of Clio	39,909.81	(3,645.26)
<b><u>Town of Baker Hill</u></b>		
General Ad Valorem Taxes	8,798.69	(769.16)
Manufactured Home Registrations	3.00	
Total Town of Baker Hill	8,801.69	(769.16)
Total Municipalities	2,423,081.11	(226,172.28)
Sub-Total Forward	\$ 7,875,415.81	\$ 383.50

Net Amount To Be Remitted	Remittances	Audit Settlement	
		Amounts Due	Amounts Overpaid
\$ 3,728,229.30	\$ 3,727,466.84	\$ 762.46	\$
188,370.17	188,370.17		
336,744.66	336,744.66		
565,871.89	565,871.89		
1,090,986.72	1,090,986.72		
3,175.00	3,175.00		
1,094,161.72	1,094,161.72		
551,917.66	551,917.66		
302,956.05	302,956.05		
854,873.71	854,873.71		
1,625.75	1,625.75		
856,499.46	856,499.46		
1,950,661.18	1,950,661.18		
718,777.51	718,777.51		
1,345,526.38	1,345,526.38		
1,625.75	1,625.75		
2,065,929.64	2,065,929.64		
58,166.69	58,166.69		
143.00	143.00		
58,309.69	58,309.69		
28,334.42	28,334.42		
38.00	38.00		
28,372.42	28,372.42		
35,837.55	35,837.55		
427.00	427.00		
36,264.55	36,264.55		
8,029.53	8,029.53		
3.00	3.00		
8,032.53	8,032.53		
2,196,908.83	2,196,908.83		
\$ 7,875,799.31	\$ 7,875,036.85	\$ 762.46	\$

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***Detail of Disbursements and Audit Settlement******Regular Assessments: October 1, 2014 through September 30, 2015******Regular Collections: June 18, 2015 through June 30, 2016******Other Collections: June 1, 2015 through May 31, 2016***

	<b>Total Collections</b>	<b>Commissions and Special Deductions</b>
Sub-Total Brought Forward	\$ 7,875,415.81	\$ 383.50
<b><u>Other Distributions</u></b>		
Land Redemptions from Individuals	102,422.39	
Excess Land Sales Trust Fund	23,305.64	
Firefighter's Annuity Fund	1,076.36	
City of Eufaula "Clean-up" Fees	3,835.00	(383.50)
Interest Earned - Special Fund of the Probate Judge	94.67	
Interest Earned - Special Fund of the Revenue Commissioner	94.67	
Total Other Distributions	<u>130,828.73</u>	<u>(383.50)</u>
Grand Total	<u>\$ 8,006,244.54</u>	<u>\$</u>

Net Amount To Be Remitted	Remittances	Audit Settlement	
		Amounts Due	Amounts Overpaid
\$ 7,875,799.31	\$ 7,875,036.85	\$ 762.46	\$
102,422.39	102,422.39		
23,305.64	23,305.64		
1,076.36	1,076.36		
3,451.50	3,451.50		
94.67		94.67	
94.67		94.67	
130,445.23	130,255.89	189.34	
\$ 8,006,244.54	\$ 8,005,292.74	\$ 951.80	\$

**Summary of Ad Valorem Taxes and Distributions**

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

**Regular Collections: June 18, 2015 through June 30, 2016**

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

	State Taxes	County Taxes
Gross Taxes Assessed	\$ 1,563,917.81	\$ 2,165,424.66
Errors in Assessments	(47,688.55)	(66,030.30)
Gross Taxes Assessed	1,516,229.26	2,099,394.36
Abatements	(5,039.58)	(12,958.92)
Regular Homestead Exemptions	(84,303.18)	(63,128.52)
Act #91-A Exemptions	(1,758.90)	(1,199.34)
Act #91-B Exemptions	(60,388.90)	(10,614.42)
Act #48 Exemptions	(62,751.91)	(86,887.26)
Other Exemptions	(105,158.95)	(145,604.70)
Errors in Exemptions	2,991.31	4,664.16
Net Taxes Assessed	1,199,819.15	1,783,665.36
Interest	2,241.57	3,196.46
Insolvents - Prior Year	1,686.75	2,335.50
Litigations - All Prior Years	10,756.33	14,528.02
Insolvents - Current	(846.69)	(1,172.34)
Insolvents - Prior Year	(1,396.98)	(1,934.28)
Litigations - Abated	(10,638.42)	(14,364.79)
Refunds	(973.57)	(1,366.02)
Net Taxes Collected	1,200,648.14	1,784,887.91
Supernumerary Contribution (7%)	834.95	1,240.57
Refund of Reappraisal Budget	8,499.39	12,679.60
Amount for Disbursement	1,209,982.48	1,798,808.08
<b>Disbursements</b>		
Commission on Assessments	20,122.83	26,496.64
Commission on Collections	20,122.83	26,496.64
Salary - Revenue Commissioner	8,531.42	12,675.98
Salary - Supernumerary	19,501.97	28,976.18
Reappraisal Update	64,029.78	95,521.49
Sub-Total	132,308.83	190,166.93
Remittances	1,077,673.65	1,608,641.15
Total	\$ 1,209,982.48	\$ 1,798,808.08

<b>County School Taxes</b>	<b>Municipal Taxes</b>	<b>Total Ad Valorem Taxes</b>
\$ 2,434,834.22	\$ 2,834,039.92	\$ 8,998,216.61
(76,542.76)	(81,753.18)	(272,014.79)
2,358,291.46	2,752,286.74	8,726,201.82
	(8,399.16)	(26,397.66)
(1,237.04)		(147,431.70)
		(4,195.28)
(93,842.28)	(125,162.96)	(71,003.32)
(152,836.60)	(220,532.58)	(368,644.41)
1,119.02	4,310.42	(624,132.83)
2,111,494.56	2,402,502.46	13,084.91
3,561.08	5,252.63	7,497,481.53
2,069.68	4,739.36	14,251.74
11,592.21	30,507.36	10,831.29
(1,033.34)	(2,402.44)	67,383.92
(1,612.24)	(4,110.56)	(5,454.81)
(11,465.27)	(30,144.75)	(9,054.06)
(1,344.10)	(2,690.48)	(66,613.23)
2,113,262.58	2,403,653.58	(6,374.17)
1,074.48		7,502,452.21
11,102.53	17,190.78	3,150.00
2,125,439.59	2,420,844.36	49,472.30
		7,555,074.51
30,947.82	39,555.81	117,123.10
30,947.82	39,555.81	117,123.10
10,979.04	17,034.56	49,221.00
25,096.85		73,575.00
81,607.63	130,026.10	371,185.00
179,579.16	226,172.28	728,227.20
1,945,860.43	2,194,672.08	6,826,847.31
\$ 2,125,439.59	\$ 2,420,844.36	\$ 7,555,074.51

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**Summary of Ad Valorem Taxes and Distributions****Regular Assessments: October 1, 2014 through September 30, 2015****Regular Collections: June 18, 2015 through June 30, 2016****Other Collections: June 1, 2015 through May 31, 2016**

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	State	County
<b><u>Taxable Valuations</u></b>		
Gross Valuations Assessed	240,602,740	240,602,740
Errors in Assessments	(7,336,700)	(7,336,700)
Gross Valuations Assessed	<u>233,266,040</u>	<u>233,266,040</u>
Abatements	(1,439,880)	(1,439,880)
Regular Homestead Exemptions	(12,969,720)	(7,014,280)
Act #91-A Exemptions	(270,600)	(133,260)
Act #91-B Exemptions	(9,290,600)	(1,179,380)
Act #48 Exemptions	(9,654,140)	(9,654,140)
Other Exemptions	(16,178,300)	(16,178,300)
Errors in Exemptions	614,660	518,240
Net Valuations Assessed	<u><u>184,077,460</u></u>	<u><u>198,185,040</u></u>



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<b>County School</b>	<b>Municipal</b>
240,602,740	151,848,920
(7,336,700)	(4,461,480)
<u>233,266,040</u>	<u>147,387,440</u>
	(1,199,880)
(133,260)	
(9,654,140)	(6,696,160)
(16,178,300)	(11,589,900)
127,200	441,900
<u><u>207,427,540</u></u>	<u><u>128,343,400</u></u>

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***Distribution of State Ad Valorem Taxes******Regular Assessments: October 1, 2014 through September 30, 2015******Regular Collections: June 18, 2015 through June 30, 2016******Other Collections: June 1, 2015 through May 31, 2016***

	General	Soldier
Gross Taxes Assessed	\$ 601,506.85	\$ 240,602.74
Errors in Assessments	(18,341.75)	(7,336.70)
Gross Taxes Assessed	583,165.10	233,266.04
Abatements	(3,599.70)	(1,439.88)
Regular Homestead Exemptions	(32,424.30)	(12,969.72)
Act #91-A Exemptions	(676.50)	(270.60)
Act #91-B Exemptions	(23,226.50)	(9,290.60)
Act #48 Exemptions	(24,135.35)	(9,654.14)
Other Exemptions	(40,445.75)	(16,178.30)
Errors in Exemptions	1,536.65	614.66
Net Taxes Assessed	460,193.65	184,077.46
Interest	847.40	338.93
Insolvents - Prior Year	648.75	259.50
Litigations - All Prior Years	4,137.05	1,654.82
Insolvents - Current	(325.65)	(130.26)
Insolvents - Prior Year	(537.30)	(214.92)
Litigations - Abated	(4,091.70)	(1,600.41)
Refunds	(358.45)	(153.78)
Net Taxes Collected	460,513.75	184,231.34
Supernumerary Contribution (7%)	320.49	128.21
Refund of Reappraisal Budget	3,297.87	1,295.09
Amount for Disbursement	464,132.11	185,654.64
<b><u>Disbursements</u></b>		
Commission on Assessments	5,320.14	3,684.63
Commission on Collections	5,320.14	3,684.63
Salary - Revenue Commissioner	3,274.61	1,310.12
Salary - Supernumerary	7,485.50	2,994.71
Reappraisal Update	24,848.61	9,763.65
Sub-Total	46,249.00	21,437.74
Remittances	417,883.11	164,216.90
Total	\$ 464,132.11	\$ 185,654.64

School	Total State Taxes
\$ 721,808.22	\$ 1,563,917.81
(22,010.10)	(47,688.55)
699,798.12	1,516,229.26
	(5,039.58)
(38,909.16)	(84,303.18)
(811.80)	(1,758.90)
(27,871.80)	(60,388.90)
(28,962.42)	(62,751.91)
(48,534.90)	(105,158.95)
840.00	2,991.31
555,548.04	1,199,819.15
1,055.24	2,241.57
778.50	1,686.75
4,964.46	10,756.33
(390.78)	(846.69)
(644.76)	(1,396.98)
(4,946.31)	(10,638.42)
(461.34)	(973.57)
555,903.05	1,200,648.14
386.25	834.95
3,906.43	8,499.39
560,195.73	1,209,982.48
11,118.06	20,122.83
11,118.06	20,122.83
3,946.69	8,531.42
9,021.76	19,501.97
29,417.52	64,029.78
64,622.09	132,308.83
495,573.64	1,077,673.65
\$ 560,195.73	\$ 1,209,982.48

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***Distribution of County Ad Valorem Taxes******Regular Assessments: October 1, 2014 through September 30, 2015******Regular Collections: June 18, 2015 through June 30, 2016******Other Collections: June 1, 2015 through May 31, 2016***

	General	Road and Bridge
Regular Assessments	\$ 1,203,013.70	\$ 481,205.48
Errors in Assessments	(36,683.50)	(14,673.40)
Gross Taxes Assessed	1,166,330.20	466,532.08
Abatements	(7,199.40)	(2,879.76)
Homestead Exemptions	(35,071.40)	(14,028.56)
Act #91-A Exemptions	(666.30)	(266.52)
Act #91-B Exemptions	(5,896.90)	(2,358.76)
Act #48 Exemptions	(48,270.70)	(19,308.28)
Other Exemptions	(80,891.50)	(32,356.60)
Errors in Exemptions	2,591.20	1,036.48
Net Taxes Assessed	990,925.20	396,370.08
Interest	1,775.76	710.35
Insolvents - Prior Year	1,297.50	519.00
Litigations - All Prior Years	8,866.98	3,457.88
Insolvents - Current Year	(651.30)	(260.52)
Insolvents - Prior Year	(1,074.60)	(429.84)
Litigations - Abated	(8,776.31)	(3,421.60)
Refunds	(750.90)	(307.56)
Net Taxes Collected	991,612.33	396,637.79
Supernumerary Contribution (7%)	689.21	275.68
Refund of Reappraisal Budget	7,105.96	2,786.82
Amount for Disbursement	999,407.50	399,700.29
<b><u>Disbursements</u></b>		
Commission on Assessments	10,631.12	7,932.76
Commission on Collections	10,631.12	7,932.76
Salary - Revenue Commissioner	7,042.24	2,816.87
Salaries - Supernumerary Officials	16,097.92	6,439.13
Reappraisal Update	53,529.33	20,996.08
Sub-Total	97,931.73	46,117.60
Remittances	901,475.77	353,582.69
Total	\$ 999,407.50	\$ 399,700.29

Hospital		Reappraisal	Total County Taxes
\$	481,205.48	\$	\$ 2,165,424.66
	(14,673.40)		(66,030.30)
	466,532.08		2,099,394.36
	(2,879.76)		(12,958.92)
	(14,028.56)		(63,128.52)
	(266.52)		(1,199.34)
	(2,358.76)		(10,614.42)
	(19,308.28)		(86,887.26)
	(32,356.60)		(145,604.70)
	1,036.48		4,664.16
	396,370.08		1,783,665.36
	710.35		3,196.46
	519.00		2,335.50
	2,200.12	3.04	14,528.02
	(260.52)		(1,172.34)
	(429.84)		(1,934.28)
	(2,163.84)	(3.04)	(14,364.79)
	(307.56)		(1,366.02)
	396,637.79		1,784,887.91
	275.68		1,240.57
	2,786.82		12,679.60
	399,700.29		1,798,808.08
	7,932.76		26,496.64
	7,932.76		26,496.64
	2,816.87		12,675.98
	6,439.13		28,976.18
	20,996.08		95,521.49
	46,117.60		190,166.93
	353,582.69		1,608,641.15
\$	399,700.29	\$	\$ 1,798,808.08

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

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

***Regular Collections: June 18, 2015 through June 30, 2016***

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

	County-Wide	District #1 - Four Mills
Regular Assessments	\$ 962,410.96	\$ 428,922.88
Errors in Assessments	(29,346.80)	(14,391.92)
Gross Taxes Assessed	933,064.16	414,530.96
Act #91-A Exemptions	(533.04)	(173.84)
Act #48 Exemptions	(38,616.56)	(15,007.60)
Other Exemptions	(64,713.20)	(22,622.00)
Errors in Exemptions	508.80	130.64
Net Taxes Assessed	829,710.16	376,858.16
Interest	1,527.48	506.82
Insolvents - Prior Year	1,038.00	129.52
Litigations - All Prior Years	6,622.44	551.10
Insolvents - Current Year	(521.04)	(69.44)
Insolvents - Prior Year	(859.68)	(61.60)
Litigations - Abated	(6,549.90)	(551.10)
Refunds	(615.12)	(156.64)
Net Taxes Collected	830,352.34	377,206.82
Supernumerary Contribution (7%)	576.53	262.18
Refund of Reappraisal Budget	5,835.41	2,902.34
Amount for Disbursement	836,764.28	380,371.34
<b><u>Disbursements</u></b>		
Commission on Assessments	16,607.05	7,544.14
Commission on Collections	16,607.05	7,544.14
Salary - Revenue Commissioner	5,890.97	2,679.00
Salaries - Supernumerary Officials	13,466.13	6,123.86
Reappraisal Update	43,905.25	19,735.54
Sub-Total	96,476.45	43,626.68
Remittances	740,287.83	336,744.66
Total	\$ 836,764.28	\$ 380,371.34
<b><u>Taxable Valuations</u></b>		
Regular Assessments	240,602,740	107,230,720
Errors in Assessments	(7,336,700)	(3,597,980)
Gross Valuations Assessed	233,266,040	103,632,740
Act #91-A Exemptions	(133,260)	(43,460)
Act #48 Exemptions	(9,654,140)	(3,751,900)
Other Exemptions	(16,178,300)	(5,655,500)
Errors in Exemptions	127,200	32,660
Net Valuations Taxable	207,427,540	94,214,540

District #1 - Special	District #55	Total County School Taxes
\$ 643,384.32 (21,587.88)	\$ 400,116.06 (11,216.16)	\$ 2,434,834.22 (76,542.76)
621,796.44 (260.76)	388,899.90 (269.40)	2,358,291.46 (1,237.04)
(22,511.40)	(17,706.72)	(93,842.28)
(33,933.00)	(31,568.40)	(152,836.60)
195.96	283.62	1,119.02
565,287.24	339,639.00	2,111,494.56
762.37	764.41	3,561.08
247.32	654.84	2,069.68
2.94	4,415.73	11,592.21
(104.16)	(338.70)	(1,033.34)
(92.40)	(598.56)	(1,612.24)
(2.94)	(4,361.33)	(11,465.27)
(228.48)	(343.86)	(1,344.10)
565,871.89	339,831.53	2,113,262.58
	235.77	1,074.48
	2,364.78	11,102.53
565,871.89	342,432.08	2,125,439.59

	6,796.63	30,947.82
	6,796.63	30,947.82
	2,409.07	10,979.04
	5,506.86	25,096.85
	17,966.84	81,607.63
	39,476.03	179,579.16
565,871.89	302,956.05	1,945,860.43
\$ 565,871.89	\$ 342,432.08	\$ 2,125,439.59

107,230,720	133,372,020
(3,597,980)	(3,738,720)
103,632,740	129,633,300
(43,460)	(89,800)
(3,751,900)	(5,902,240)
(5,655,500)	(10,522,800)
32,660	94,540
94,214,540	113,213,000

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***Distribution of County-Wide School Ad Valorem Taxes***  
***Regular Assessments: October 1, 2014 through September 30, 2015***  
***Regular Collections: June 18, 2015 through June 30, 2016***  
***Other Collections: June 1, 2015 through May 31, 2016***

	<b>Barbour County Board of Education</b>	<b>Eufaula City Board of Education</b>	<b>Total County-Wide School Tax</b>
Allocation Determined By State Superintendent of Education	25.44553%	74.55447%	100.00%
County-Wide Taxes for Disbursement	<u>\$ 212,919.11</u>	<u>\$ 623,845.17</u>	<u>\$ 836,764.28</u>
<b><u>Disbursements</u></b>			
Commissions on Assessments	4,225.75	12,381.30	16,607.05
Commissions on Collections	4,225.75	12,381.30	16,607.05
Salary - Revenue Commissioner	1,498.99	4,391.98	5,890.97
Salaries - Supernumerary Officials	3,426.53	10,039.60	13,466.13
Reappraisal Update	11,171.92	32,733.33	43,905.25
Sub-Total	<u>24,548.94</u>	<u>71,927.51</u>	<u>96,476.45</u>
Remittances	188,370.17	551,917.66	740,287.83
Total	<u>\$ 212,919.11</u>	<u>\$ 623,845.17</u>	<u>\$ 836,764.28</u>

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***Distribution of Municipal Ad Valorem Taxes******Regular Assessments: October 1, 2014 through September 30, 2015******Regular Collections: June 18, 2015 through June 30, 2016******Other Collections: June 1, 2015 through May 31, 2016***

	Eufaula - General	Eufaula - School
Regular Assessments	\$ 933,604.14	\$ 1,733,836.26
Errors in Assessments	(26,171.04)	(48,603.36)
Gross Taxes Assessed	<u>907,433.10</u>	<u>1,685,232.90</u>
Abatements	(8,399.16)	
Act #48 Exemptions	(41,315.68)	(76,729.12)
Other Exemptions	(73,659.60)	(136,796.40)
Errors in Exemptions	2,969.40	1,164.02
Net Taxes Assessed	<u>787,028.06</u>	<u>1,472,871.40</u>
Interest	1,694.90	3,312.56
Insolvents - Prior Years	1,527.96	2,837.64
Litigations - All Prior Years	10,303.37	19,134.83
Insolvents - Current Year	(790.30)	(1,467.70)
Insolvents - Prior Years	(1,396.64)	(2,593.76)
Litigations - Abated	(10,176.46)	(18,899.13)
Refunds	<u>(802.34)</u>	<u>(1,490.06)</u>
Net Taxes Collected	787,388.55	1,473,705.78
Refund of Reappraisal Budget	5,633.51	10,527.95
Amount for Disbursement	<u><u>793,022.06</u></u>	<u><u>1,484,233.73</u></u>
<b><u>Disbursements</u></b>		
Commission on Assessments	12,948.06	24,249.85
Commission on Collections	12,948.06	24,249.85
Salary - Revenue Commissioner	5,599.43	10,448.54
Reappraisal Update	42,749.00	79,759.11
Sub-Total	<u>74,244.55</u>	<u>138,707.35</u>
Remittances	718,777.51	1,345,526.38
Total	<u><u>\$ 793,022.06</u></u>	<u><u>\$ 1,484,233.73</u></u>
<b><u>Taxable Valuations</u></b>		
Regular Assessments	133,372,020	133,372,020
Errors in Assessments	(3,738,720)	(3,738,720)
Gross Valuations Assessed	<u>129,633,300</u>	<u>129,633,300</u>
Abatements	(1,199,880)	
Act #48 Exemptions	(5,902,240)	(5,902,240)
Other Exemptions	(10,522,800)	(10,522,800)
Errors in Exemptions	424,200	89,540
Net Valuations Taxable	<u><u>112,432,580</u></u>	<u><u>113,297,800</u></u>

Clayton	Louisville	Clio	Baker Hill	Total Municipal Taxes
\$ 75,614.20	\$ 34,638.72	\$ 46,836.80	\$ 9,509.80	\$ 2,834,039.92
(3,042.60)	(985.28)	(2,948.40)	(2.50)	(81,753.18)
72,571.60	33,653.44	43,888.40	9,507.30	2,752,286.74
(3,096.20)	(1,184.16)	(2,312.80)	(525.00)	(8,399.16)
(5,809.40)	(1,415.68)	(2,611.00)	(240.50)	(125,162.96)
177.00				(220,532.58)
63,843.00	31,053.60	38,964.60	8,741.80	4,310.42
104.40	40.83	89.75	10.19	2,402,502.46
57.40	131.36	185.00		5,252.63
101.00	960.96	7.20		4,739.36
	(116.64)	(27.80)		30,507.36
	(120.16)			(2,402.44)
(101.00)	(960.96)	(7.20)		(4,110.56)
(382.60)	(6.48)	(9.00)		(30,144.75)
63,622.20	30,982.51	39,202.55	8,751.99	(2,690.48)
464.94	237.42	280.26	46.70	2,403,653.58
64,087.14	31,219.93	39,482.81	8,798.69	17,190.78
				2,420,844.36
1,050.95	511.24	647.86	147.85	39,555.81
1,050.95	511.24	647.86	147.85	39,555.81
442.99	216.82	272.39	54.39	17,034.56
3,375.56	1,646.21	2,077.15	419.07	130,026.10
5,920.45	2,885.51	3,645.26	769.16	226,172.28
58,166.69	28,334.42	35,837.55	8,029.53	2,194,672.08
\$ 64,087.14	\$ 31,219.93	\$ 39,482.81	\$ 8,798.69	\$ 2,420,844.36
7,561,420	4,329,840	4,683,680	1,901,960	151,848,920
(304,260)	(123,160)	(294,840)	(500)	(4,461,480)
7,257,160	4,206,680	4,388,840	1,901,460	147,387,440
(309,620)	(148,020)	(231,280)	(105,000)	(1,199,880)
(580,940)	(176,960)	(261,100)	(48,100)	(6,696,160)
17,700				(11,589,900)
6,384,300	3,881,700	3,896,460	1,748,360	441,900
				128,343,400

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

***Regular Collections: June 18, 2015 through June 30, 2016***

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

	Acreage Assessment on Forestland	Commissions and Fees on Assessments	Commissions and Fees on Collections	Revenue Commissioner's Salary
Fees on Assessments	\$	\$ 1,085.00	\$	\$
Fees on Collections			9,585.00	
Acreage Assessments	35,317.10	700.52	700.52	
Deductions from Ad Valorem Taxes				49,221.00
Interest Collected	18.02			
Manufactured Home Registrations				
Citation and Probate Fees				
Mail Fees				
Advertising				
Tax Sale Fees				
Map Sales and Copy Money				
Eufaula Clean-Up Fees			383.50	
Volunteer Fire Department Donation				
Land Redemption Fees				
Tax Deeds				
Land Redemptions from Individuals				
Excess Land Sales				
Interest Earned				
Commissions	(1,401.04)	117,123.10	117,123.10	
Insolvents - Prior Year		40.00		
Litigations - All Prior Years		30.00		
Insolvents - Current Year		(55.00)		
Insolvents - Prior Year				
Litigations - Abated		(30.00)		
Refunds				
Errors in Assessments	(308.94)	(80.00)		
Amount for Disbursement	33,625.14	118,813.62	127,792.12	49,221.00
<b><u>Disbursements</u></b>				
Remittances	33,625.14	118,813.62	127,792.12	49,221.00
Amounts Due				
Total	\$ 33,625.14	\$ 118,813.62	\$ 127,792.12	\$ 49,221.00

Supernumerary Officials' Salaries	Reappraisal Budget	Transaction Fees	Fire Protection Service Fees	Other Collections	Total
\$	\$	\$ 69,138.00	\$ 146,760.00	\$	\$ 216,983.00
					9,585.00
					36,718.14
73,575.00	371,185.00				493,981.00
			475.07		493.09
		2,346.00	13,440.00	23,513.00	39,299.00
				3,615.00	3,615.00
				4,862.49	4,862.49
				11,718.09	11,718.09
				335.00	335.00
				1,107.50	1,107.50
				3,451.50	3,835.00
				1,076.36	1,076.36
				135.00	135.00
				192.00	192.00
		81.00		102,422.39	102,503.39
				23,305.64	23,305.64
			75.51	951.80	1,027.31
					232,845.16
		177.00			217.00
		117.00			147.00
		(42.00)			(97.00)
		(66.00)			(66.00)
		(117.00)			(147.00)
			(30.00)		(30.00)
		(870.00)	(2,985.00)		(4,243.94)
73,575.00	371,185.00	70,764.00	157,735.58	176,685.77	1,179,397.23
73,575.00	371,185.00	70,764.00	157,735.58	175,733.97	1,178,445.43
				951.80	951.80
\$ 73,575.00	\$ 371,185.00	\$ 70,764.00	\$ 157,735.58	\$ 176,685.77	\$ 1,179,397.23

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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
Public Buildings, Roads and Bridges	2.0 Mills
Hospital	2.0 Mills
County-Wide School	4.0 Mills
District #1 Special (*)	6.0 Mills
District #1 Four Mills (**)	4.0 Mills
District #55	3.0 Mills

(\*) Levied pursuant to Amendment #778, *Constitution of Alabama 1901*.

(\*\*) Levied pursuant to the *Code of Alabama 1975*, Section 45-3-243.20, beginning October 1, 2012 through September 30, 2043.

**Municipal Taxes**

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

Eufaula – General	7.0 Mills
Eufaula – School	13.0 Mills
Clayton	10.0 Mills
Louisville	8.0 Mills
Clio	10.0 Mills
Baker Hill	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.

**Fire Protection Service Fee**

Fire protection service fees were assessed on certain owners of dwellings at a rate of \$30.00 per year and on owners of commercial buildings at a rate of \$75.00 per year as provided by the *Code of Alabama 1975*, Section 45-3-140.03.

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

	<b>Special Fund of the Revenue Commissioner</b>	<b>Manufactured Home Trust Fund</b>
<b><u>Receipts</u></b>		
Manufactured Home Issuance Fees	\$	\$ 2,454.00
Interest Earned	162.30	
Miscellaneous		114.81
Total Receipts	<u>162.30</u>	<u>2,568.81</u>
<b><u>Disbursements</u></b>		
Miscellaneous		586.33
Total Disbursements		<u>586.33</u>
Excess of Receipts Over/(Under) Disbursements	162.30	1,982.48
Balances - June 1, 2015	<u>732.26</u>	<u>2,921.91</u>
Balances - May 31, 2018	<u>\$ 894.56</u>	<u>\$ 4,904.39</u>