

Report on the  
**Office of Revenue Commissioner**

**Coffee County, Alabama**

**Ad Valorem Tax Assessments:**

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

**Ad Valorem Tax Collections:**

**June 11, 2015 through May 16, 2018**

**Manufactured Home Registrations and Other Collections:**

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

Filed: November 8, 2019



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*Rachel Laurie Riddle, Chief Examiner*





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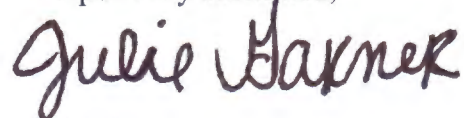
Dear Madam:

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, Coffee 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 11, 2015 through May 16, 2018; manufactured home registrations and other collections for the period June 1, 2015 through May 31, 2018.

Sworn to and subscribed before me this  
the 26 day of September, 2019.

  
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Notary Public

Respectfully submitted,



Julie Garner  
Examiner of Public Accounts

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Department of  
**Examiners of Public Accounts**

**SUMMARY**

**Office of Revenue Commissioner  
Coffee County, Alabama  
Regular Assessments: October 1, 2014 through September 30, 2017  
Regular Collections: June 11, 2015 through May 16, 2018  
Manufactured Home Registrations and  
Other Collections: June 1, 2015 through May 31, 2018**

The Office of Revenue Commissioner, Coffee County, Alabama, (hereinafter referred to as the “Revenue Commissioner”) is responsible for the fair assessment of property, as required by the *Code of Alabama 1975*, Section 40-7-1, and the collection of ad valorem tax as required by the *Code of Alabama 1975*, Sections 40-5-1 through 40-5-46. The Revenue Commissioner annually assesses all real estate, together with improvements thereon, and all personal property. Based on these assessments, the Revenue Commissioner is also responsible for collecting all ad valorem taxes. The Revenue Commissioner is also responsible for issuing manufactured home registration decals.

Honorable Ronald L. Burns served as Revenue Commissioner during the examination period.

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

Exhibits 2 through 25 provide information on the taxes that were assessed and collected by the Revenue Commissioner during the examination period. These taxes were assessed based on the rates shown on Exhibit 26 for the State, County, Board of Education and the various municipalities. Exhibit 27 provides information on the receipts, disbursements, and balances of the Special Funds of the Revenue Commissioner.

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

An instance of noncompliance with state and local laws and regulations and other matters was found during the examination as shown on the Schedule of State and Local Compliance and Other Findings and it is summarized below.

**FINDING**

- ◆ 2018-001 relates to improper handling of abatement exemptions. This finding was previously reported as finding number 2011-003.

There were errors in the distribution of collections that resulted in amounts due and overpaid. 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. 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 office of the Revenue Commissioner to discuss the content of this report. Also in attendance were representatives from the Department of Examiners of Public Accounts: Audra Lynn Otto, Audit Manager; and Julie Garner, 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***  
***For the Period October 1, 2014 through September 30, 2017***

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Ref. No.	Finding/Noncompliance
2018-001	<p><b><u>Finding:</u></b></p> <p>The <i>Code of Alabama 1975</i>, Section 40-9B-3, provides maximum exemption period for industrial abatement property is ten years from the date of initial issuance of bonds by the granting authority, or the date on which title to the property was acquired by the county, city, or public authority if no bonds were issued; or the date on which the property is or becomes owned, for federal income tax purposes by a private user. Additionally, the <i>Code of Alabama 1975</i>, Section 40-9B-4, states abatements can only be granted on non-educational property taxes. The following items were noted:</p> <ul style="list-style-type: none"><li>✓ One ad valorem tax abatement expired at the end of the 2016 tax year; however, the abatement was allowed for tax year 2017, resulting in an underpayment of ad valorem taxes of \$16,519.37.</li><li>✓ Two ad valorem tax abatement accounts were not allowed an exemption for abatements as granted by application. This resulted in an overpayment of ad valorem taxes of \$3,187.45 for tax year 2016.</li></ul> <p>The Revenue Commissioner has not established a system to track abatement period cutoffs. Due to the failure to establish a system to track abatement periods, the Coffee County Revenue Commissioner failed to properly collect taxes from several companies with abatements. Subsequent to the examination, the improperly abated taxes were escaped and collected by the Revenue Commissioner and refunds were made for abatements not allowed. This finding was previously reported as finding number 2011-003.</p> <p><b><u>Recommendation:</u></b></p> <p>Taxes on abatement property should be assessed and collected according to the <i>Code of Alabama 1975</i>, Sections 40-9B-3 and 40-9B-4.</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 11, 2015 through May 16, 2018****Manufactured Homes and Other Collections: June 1, 2015 through May 31, 2018**

	2016-2017	
	Amounts Due	Amounts Overpaid
<hr/>		
<b><u>Coffee County</u></b>		
General Ad Valorem Tax	\$ 246.43	\$
Total Coffee County	246.43	
<hr/>		
<b><u>Coffee County Schools</u></b>		
<b><u>Coffee County Board of Education</u></b>		
<b><u>Ad Valorem Taxes</u></b>		
County-Wide Taxes		(19.35)
District #1 Taxes		(65.89)
Total Coffee County Board of Education		(85.24)
<hr/>		
<b><u>Enterprise City Board of Education</u></b>		
<b><u>Ad Valorem Taxes</u></b>		
County-Wide Taxes		(107.10)
District #1 Taxes		(84.66)
Total Enterprise City Board of Education		(191.76)
Total Coffee County Schools		(277.00)
<hr/>		
Totals	\$ 246.43	\$ (277.00)

2015-2016		2014-2015	
Amounts Due	Amounts Overpaid	Amounts Due	Amounts Overpaid
\$ 255.38	\$	\$ 213.85	\$
255.38		213.85	
	(31.11)		(15.01)
	(16.87)		(50.05)
	(47.98)		(65.06)
	(92.51)		(44.64)
	(76.88)		(89.32)
	(169.39)		(133.96)
	(217.37)		(199.02)
\$ 255.38	\$ (217.37)	\$ 213.85	\$ (199.02)

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**Summary of Audit Settlement****Regular Assessments: October 1, 2014 through September 30, 2017****Regular Collections: June 11, 2015 through May 16, 2018****Manufactured Homes and Other Collections: June 1, 2015 through May 31, 2018**

	<b>Combined Amounts Due</b>	<b>Combined Amounts Overpaid</b>
<hr/>		
<b><u>Coffee County</u></b>		
General Ad Valorem Tax	\$ 715.66	\$
Total Coffee County	<u>715.66</u>	
<b><u>Coffee County Schools</u></b>		
<b><u>Coffee County Board of Education</u></b>		
<b><u>Ad Valorem Taxes</u></b>		
County-Wide Taxes		(65.47)
District #1 Taxes		(132.81)
Total Coffee County Board of Education		<u>(198.28)</u>
<b><u>Enterprise City Board of Education</u></b>		
<b><u>Ad Valorem Taxes</u></b>		
County-Wide Taxes		(244.25)
District #1 Taxes		(250.86)
Total Enterprise City Board of Education		<u>(495.11)</u>
Total Coffee County Schools		<u>(693.39)</u>
Totals	<u>\$ 715.66</u>	<u>\$ (693.39)</u>



<b>Net Settlement</b>		
<b>Amounts Due</b>		<b>Amounts Overpaid</b>
\$ 715.66	\$	
715.66		
		(65.47)
		(132.81)
		(198.28)
		(244.25)
		(250.86)
		(495.11)
		(693.39)
\$ 715.66	\$	(693.39)

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***Detail of Disbursements and Audit Settlement******Regular Assessments: October 1, 2016 through September 30, 2017******Regular Collections: May 24, 2017 through May 16, 2018******Manufactured Homes and Other Collections: June 1, 2017 through May 31, 2018***

	<b>Total Collections</b>	<b>Commissions and Special Deductions</b>
<b><u>State of Alabama</u></b>		
General Ad Valorem Tax	\$ 891,268.81	\$ (78,565.33)
Soldier Ad Valorem Tax	356,507.02	(37,579.55)
School Ad Valorem Tax	1,119,094.58	(118,065.99)
Sub-Total	<u>2,366,870.41</u>	<u>(234,210.87)</u>
Forestry Commission - Forestry Acreage Assessment	25,333.76	(1,013.36)
Manufactured Home Registrations	4,283.88	
Total State of Alabama	<u>2,396,488.05</u>	<u>(235,224.23)</u>
<b><u>Coffee County</u></b>		
General Ad Valorem Tax	2,748,084.53	(239,682.99)
Road and Bridge Ad Valorem Tax	1,374,041.60	(144,955.38)
Sub-Total	<u>4,122,126.13</u>	<u>(384,638.37)</u>
Fees and Commissions on Assessments	1,255.00	293,227.61
Fees and Commissions on Collections	15,675.00	293,227.61
Fire Protection Emergency Medical Fees	521,276.53	(20,851.06)
Provision for Salaries - Revenue Commissioner		109,192.07
Provision for Reappraisal Maintenance		969,142.55
Interest Earned - General Fund	364.79	
Certified Mail	2,512.50	
Advertising	11,560.75	
Copy and Map Sales	780.96	
Citation and Probate Fees	6,390.00	
Manufactured Home Registrations	27,312.75	
Total Coffee County	<u>4,709,254.41</u>	<u>1,259,300.41</u>
<b><u>Coffee County Schools</u></b>		
<b><u>Coffee County Board of Education</u></b>		
<b><u>Ad Valorem Taxes</u></b>		
County-Wide Taxes	500,520.80	(52,887.03)
District #1 Taxes	1,632,364.99	(171,597.89)
Total Coffee County Board of Education Ad Valorem Taxes	<u>2,132,885.79</u>	<u>(224,484.92)</u>
Manufactured Home Registrations	3,836.37	
Total Coffee County Board of Education Ad Valorem Taxes	<u>2,136,722.16</u>	<u>(224,484.92)</u>
Sub-Total Forward	\$ 9,242,464.62	\$ 799,591.26

Net Amount to Be Remitted	Remittances	Audit Settlement	
		Amounts Due	Amounts Overpaid
\$ 812,703.48	\$ 812,703.48	\$	\$
318,927.47	318,927.47		
1,001,028.59	1,001,028.59		
2,132,659.54	2,132,659.54		
24,320.40	24,320.40		
4,283.88	4,283.88		
2,161,263.82	2,161,263.82		
2,508,401.54	2,508,155.11	246.43	
1,229,086.22	1,229,086.22		
3,737,487.76	3,737,241.33	246.43	
294,482.61	294,482.61		
308,902.61	308,902.61		
500,425.47	500,425.47		
109,192.07	109,192.07		
969,142.55	969,142.55		
364.79	364.79		
2,512.50	2,512.50		
11,560.75	11,560.75		
780.96	780.96		
6,390.00	6,390.00		
27,312.75	27,312.75		
5,968,554.82	5,968,308.39	246.43	
447,633.77	447,653.12		(19.35)
1,460,767.10	1,460,832.99		(65.89)
1,908,400.87	1,908,486.11		(85.24)
3,836.37	3,836.37		
1,912,237.24	1,912,322.48		(85.24)
\$ 10,042,055.88	\$ 10,041,894.69	\$ 246.43	\$ (85.24)

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**Detail of Disbursements and Audit Settlement****Regular Assessments: October 1, 2016 through September 30, 2017****Regular Collections: May 24, 2017 through May 16, 2018****Manufactured Homes and Other Collections: June 1, 2017 through May 31, 2018**

	<b>Total Collections</b>	<b>Commissions and Special Deductions</b>
Sub-Total Brought Forward	\$ 9,242,464.62	\$ 799,591.26
<b><u>Enterprise City Board of Education</u></b>		
<b><u>Ad Valorem Taxes</u></b>		
County-Wide Taxes	1,486,491.55	(157,068.64)
District #48 Taxes	2,931,446.00	(310,183.65)
Total Enterprise City Board of Education Ad Valorem Taxes	<u>4,417,937.55</u>	<u>(467,252.29)</u>
Manufactured Home Registrations	209.50	
Total Enterprise City Board of Education Ad Valorem Taxes	<u>4,418,147.05</u>	<u>(467,252.29)</u>
<b><u>Elba City Board of Education</u></b>		
<b><u>Ad Valorem Taxes</u></b>		
County-Wide Taxes	154,097.38	(16,282.55)
District #E Taxes	282,658.55	(30,116.17)
Total Elba City Board of Education Ad Valorem Taxes	<u>436,755.93</u>	<u>(46,398.72)</u>
Manufactured Home Registrations	238.00	
Total Elba City Board of Education Ad Valorem Taxes	<u>436,993.93</u>	<u>(46,398.72)</u>
Total Coffee County Schools	<u>6,991,863.14</u>	<u>(738,135.93)</u>
<b><u>Municipal</u></b>		
<b><u>Town of Kinston</u></b>		
Ad Valorem Taxes	19,382.96	(1,867.55)
Manufactured Home Registrations	53.00	
Total Town of Kinston	<u>19,435.96</u>	<u>(1,867.55)</u>
<b><u>Town of New Brockton</u></b>		
Ad Valorem Taxes	28,879.78	(2,911.29)
Manufactured Home Registrations	38.50	
Total Town of New Brockton	<u>28,918.28</u>	<u>(2,911.29)</u>
<b><u>City of Elba</u></b>		
Ad Valorem Taxes	121,805.08	(12,195.04)
Manufactured Home Registrations	238.00	
Total City of Elba	<u>122,043.08</u>	<u>(12,195.04)</u>
<b><u>City of Enterprise</u></b>		
Ad Valorem Taxes	2,704,094.60	(269,118.97)
Manufactured Home Registrations	209.50	
Total City of Enterprise	<u>2,704,304.10</u>	<u>(269,118.97)</u>
Total Municipal	<u>2,874,701.42</u>	<u>(286,092.85)</u>
Sub-Total Forward	\$ 16,972,307.02	\$ (152.60)

Net Amount to Be Remitted	Remittances	Audit Settlement	
		Amounts Due	Amounts Overpaid
\$ 10,042,055.88	\$ 10,041,894.69	\$ 246.43	\$ (85.24)
1,329,422.91	1,329,530.01		(107.10)
2,621,262.35	2,621,347.01		(84.66)
3,950,685.26	3,950,877.02		(191.76)
209.50	209.50		
3,950,894.76	3,951,086.52		(191.76)
137,814.83	137,814.83		
252,542.38	252,542.38		
390,357.21	390,357.21		
238.00	238.00		
390,595.21	390,595.21		
6,253,727.21	6,254,004.21		(277.00)
17,515.41	17,515.41		
53.00	53.00		
17,568.41	17,568.41		
25,968.49	25,968.49		
38.50	38.50		
26,006.99	26,006.99		
109,610.04	109,610.04		
238.00	238.00		
109,848.04	109,848.04		
2,434,975.63	2,434,975.63		
209.50	209.50		
2,435,185.13	2,435,185.13		
2,588,608.57	2,588,608.57		
\$ 16,972,154.42	\$ 16,972,184.99	\$ 246.43	\$ (277.00)

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***Detail of Disbursements and Audit Settlement******Regular Assessments: October 1, 2016 through September 30, 2017******Regular Collections: May 24, 2017 through May 16, 2018******Manufactured Homes and Other Collections: June 1, 2017 through May 31, 2018***

	<b>Total Collections</b>	<b>Commissions and Special Deductions</b>
Sub-Total Brought Forward	\$ 16,972,307.02	\$ (152.60)
<b><u>Officials and Individuals</u></b>		
Tax Official - Final Settlement Mileage		152.60
Excess Land Sales Trust Fund	22,323.49	
Interest Earned - Special Fund of the Revenue Commissioner	45.54	
Interest Earned - Special Fund of the Judge of Probate	45.44	
Alabama Association of Rescue Squads	335.00	
Alabama Firefighters Annuity Fund	168.00	
Manufactured Home Trust Fund	636.00	
Total Officials and Individuals	<u>23,553.47</u>	<u>152.60</u>
Totals	<u><u>\$ 16,995,860.49</u></u>	<u><u>\$</u></u>

Net Amount to Be Remitted	Remittances	Audit Settlement	
		Amounts Due	Amounts Overpaid
\$ 16,972,154.42	\$ 16,972,184.99	\$ 246.43	\$ (277.00)
152.60	152.60		
22,323.49	22,323.49		
45.54	45.54		
45.44	45.44		
335.00	335.00		
168.00	168.00		
636.00	636.00		
<u>23,706.07</u>	<u>23,706.07</u>		
\$ 16,995,860.49	\$ 16,995,891.06	\$ 246.43	\$ (277.00)

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

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

***Regular Collections: May 24, 2017 through May 16, 2018***

	State Taxes	County Taxes
Gross Taxes Assessed	\$ 3,279,922.75	\$ 5,298,336.75
Errors in Assessments	(152,284.21)	(245,997.57)
Gross Taxes Assessed	3,127,638.54	5,052,339.18
Abatements	(77,345.24)	(232,035.72)
Regular Homestead Exemptions	(217,043.45)	(180,166.14)
Act #48 Exemptions	(189,558.72)	(306,210.24)
Act #91-A Exemptions	(50,777.74)	(27,373.08)
Act #91-B Exemptions	(110,164.99)	(21,275.10)
Other Exemptions	(137,836.40)	(222,658.80)
Errors in Exemptions	24,807.18	63,536.97
Net Taxes Assessed	2,369,719.18	4,126,157.07
Interest	2,371.70	4,095.88
Litigations - All Prior Years	4,550.00	7,423.92
Insolvents- Current	(22.23)	(35.91)
Litigations - Current	(1,376.44)	(2,223.48)
Litigations - All Prior Years	(4,550.00)	(7,423.92)
Refunds	(5,121.10)	(8,115.87)
Net Taxes Collected	2,365,571.11	4,119,877.69
Supernumerary Contribution (7%)	1,157.13	2,018.79
Payment in Lieu of Taxes	142.17	229.65
Amount for Disbursements	2,366,870.41	4,122,126.13
<b><u>Disbursements</u></b>		
Final Settlement Mileage	152.60	
Commissions on Assessments	39,118.64	55,646.70
Commissions on Collections	39,118.64	55,646.70
Salary - Revenue Commissioner	15,756.63	27,489.98
Reappraisal Update	140,064.36	245,854.99
Sub-Total	234,210.87	384,638.37
Remittances	2,132,659.54	3,737,241.33
Sub-Total	2,366,870.41	4,121,879.70
Amounts Due		246.43
Sub-Total	2,366,870.41	4,122,126.13
Amounts Overpaid		
Total	\$ 2,366,870.41	\$ 4,122,126.13



<b>County School Taxes</b>	<b>Municipal Taxes</b>	<b>Total Ad Valorem Taxes</b>
\$ 8,235,553.44	\$ 3,458,747.39	\$ 20,272,560.33
(376,690.30)	(190,720.22)	(965,692.30)
7,858,863.14	3,268,027.17	19,306,868.03
	(153,472.96)	(462,853.92)
(480,568.30)	(153,279.05)	(1,129,616.31)
(42,694.68)		(120,845.50)
		(131,440.09)
(348,882.36)	(123,187.73)	(832,565.29)
6,124.40	43,699.48	138,168.03
6,992,842.20	2,881,786.91	16,370,505.36
6,748.28	2,732.29	15,948.15
13,106.16	4,342.31	29,422.39
(54.72)	(35.91)	(148.77)
(3,388.16)	(2,223.48)	(9,211.56)
(13,106.16)	(4,342.31)	(29,422.39)
(12,368.80)	(8,097.39)	(33,703.16)
6,983,778.80	2,874,162.42	16,343,390.02
3,428.64		6,604.56
371.83		743.65
6,987,579.27	2,874,162.42	16,350,738.23
		152.60
139,675.58	47,854.48	282,295.40
139,675.58	47,854.48	282,295.40
46,687.91	19,257.55	109,192.07
412,096.86	171,126.34	969,142.55
738,135.93	286,092.85	1,643,078.02
6,249,720.34	2,588,069.57	14,707,690.78
6,987,856.27	2,874,162.42	16,350,768.80
		246.43
6,987,856.27	2,874,162.42	16,351,015.23
(277.00)		(277.00)
\$ 6,987,579.27	\$ 2,874,162.42	\$ 16,350,738.23

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**Summary of Ad Valorem Taxes and Distributions****Regular Assessments: October 1, 2016 through September 30, 2017****Regular Collections: May 24, 2017 through May 16, 2018**

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	State	County
<b>Taxable Valuations</b>		
Gross Valuations Assessed	504,603,500	504,603,500
Errors in Assessments	(23,428,340)	(23,428,340)
Gross Valuations Assessed	481,175,160	481,175,160
Abatements	(22,098,640)	(22,098,640)
Regular Homestead Exemptions	(33,391,300)	(17,158,680)
Act #48 Exemptions	(29,162,880)	(29,162,880)
Act #91-A Exemptions	(7,811,960)	(2,606,960)
Act #91-B Exemptions	(16,948,460)	(2,026,200)
Other Exemptions	(21,205,600)	(21,205,600)
Errors in Exemptions	6,393,360	6,051,140
Net Valuations Assessed	356,949,680	392,967,340

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<b>County School</b>	<b>Municipal</b>
504,603,500	353,511,300
(23,428,340)	(21,649,060)
<u>481,175,160</u>	<u>331,862,240</u>
	(16,776,820)
(29,162,880)	(16,004,380)
(2,606,960)	
(21,205,600)	(13,603,380)
365,400	5,667,860
<u>428,565,120</u>	<u>291,145,520</u>

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***Distribution of State Ad Valorem Taxes******Regular Assessments: October 1, 2016 through September 30, 2017******Regular Collections: May 24, 2017 through May 16, 2018***

	<b>General</b>	<b>Soldier</b>
Gross Taxes Assessed	\$ 1,261,508.75	\$ 504,603.50
Errors in Assessments	(58,570.85)	(23,428.34)
Gross Taxes Assessed	1,202,937.90	481,175.16
Abatements	(55,246.60)	(22,098.64)
Regular Homestead Exemptions	(83,478.25)	(33,391.30)
Act #48 Exemptions	(72,907.20)	(29,162.88)
Act #91-A Exemptions	(19,529.90)	(7,811.96)
Act #91-B Exemptions	(42,371.15)	(16,948.46)
Other Exemptions	(53,014.00)	(21,205.60)
Errors in Exemptions	15,983.40	6,393.36
Net Taxes Assessed	892,374.20	356,949.68
Interest	912.04	364.31
Litigations - All Prior Years	1,750.00	700.00
Insolvents - Current	(8.55)	(3.42)
Litigations - Current	(529.40)	(211.76)
Litigations - All Prior Years	(1,750.00)	(700.00)
Refunds	(1,969.65)	(787.86)
Net Taxes Collected	890,778.64	356,310.95
Supernumerary Contribution (7%)	435.49	174.20
Payment in Lieu of Taxes	54.68	21.87
Amount for Disbursements	891,268.81	356,507.02
<b><u>Disbursements</u></b>		
Final Settlement Mileage	58.69	23.48
Commissions on Assessments	9,622.79	7,126.22
Commissions on Collections	9,622.79	7,126.22
Salary - Revenue Commissioner	5,930.11	2,372.09
Reappraisal Update	53,330.95	20,931.54
Sub-Total	78,565.33	37,579.55
Remittances	812,703.48	318,927.47
Total	\$ 891,268.81	\$ 356,507.02

<b>School</b>	<b>Total State Taxes</b>
\$ 1,513,810.50	\$ 3,279,922.75
(70,285.02)	(152,284.21)
1,443,525.48	3,127,638.54
(100,173.90)	(77,345.24)
(87,488.64)	(217,043.45)
(23,435.88)	(189,558.72)
(50,845.38)	(50,777.74)
(63,616.80)	(110,164.99)
2,430.42	(137,836.40)
1,120,395.30	24,807.18
1,095.35	2,369,719.18
2,100.00	2,371.70
(10.26)	4,550.00
(635.28)	(22.23)
(2,100.00)	(1,376.44)
(2,363.59)	(4,550.00)
1,118,481.52	(5,121.10)
547.44	2,365,571.11
65.62	1,157.13
1,119,094.58	142.17
	2,366,870.41
70.43	152.60
22,369.63	39,118.64
22,369.63	39,118.64
7,454.43	15,756.63
65,801.87	140,064.36
118,065.99	234,210.87
1,001,028.59	2,132,659.54
\$ 1,119,094.58	\$ 2,366,870.41

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

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

***Regular Collections: May 24, 2017 through May 16, 2018***

	General	Road and Bridge	Total County Taxes
Gross Taxes Assessed	\$ 3,532,224.50	\$ 1,766,112.25	\$ 5,298,336.75
Errors in Assessments	(163,998.38)	(81,999.19)	(245,997.57)
Gross Taxes Assessed	3,368,226.12	1,684,113.06	5,052,339.18
Abatements	(154,690.48)	(77,345.24)	(232,035.72)
Regular Homestead Exemptions	(120,110.76)	(60,055.38)	(180,166.14)
Act #48 Exemptions	(204,140.16)	(102,070.08)	(306,210.24)
Act #91-A Exemptions	(18,248.72)	(9,124.36)	(27,373.08)
Act #91-B Exemptions	(14,183.40)	(7,091.70)	(21,275.10)
Other Exemptions	(148,439.20)	(74,219.60)	(222,658.80)
Errors in Exemptions	42,357.98	21,178.99	63,536.97
Net Taxes Assessed	2,750,771.38	1,375,385.69	4,126,157.07
Interest	2,731.03	1,364.85	4,095.88
Litigations - All Prior Years	4,949.28	2,474.64	7,423.92
Insolvents - Current	(23.94)	(11.97)	(35.91)
Litigations - Current	(1,482.32)	(741.16)	(2,223.48)
Litigations - All Prior Years	(4,949.28)	(2,474.64)	(7,423.92)
Refunds	(5,410.58)	(2,705.29)	(8,115.87)
Net Taxes Collected	2,746,585.57	1,373,292.12	4,119,877.69
Supernumerary Contribution (7%)	1,345.86	672.93	2,018.79
Payment in Lieu of Taxes	153.10	76.55	229.65
Amount for Disbursements	2,748,084.53	1,374,041.60	4,122,126.13
<b><u>Disbursements</u></b>			
Commissions on Assessments	28,180.86	27,465.84	55,646.70
Commissions on Collections	28,180.86	27,465.84	55,646.70
Salary - Revenue Commissioner	18,326.69	9,163.29	27,489.98
Reappraisal Update	164,994.58	80,860.41	245,854.99
Sub-Total	239,682.99	144,955.38	384,638.37
Remittances	2,508,155.11	1,229,086.22	3,737,241.33
Sub-Total	2,747,838.10	1,374,041.60	4,121,879.70
Amounts Due	246.43		246.43
Total	\$ 2,748,084.53	\$ 1,374,041.60	\$ 4,122,126.13

***Distribution of County School Ad Valorem Taxes***  
***Regular Assessments: October 1, 2016 through September 30, 2017***  
***Regular Collections: May 24, 2017 through May 16, 2018***

	County-Wide	District #1
Gross Taxes Assessed	\$ 2,523,017.50	\$ 1,942,769.28
Errors in Assessments	(117,141.70)	(22,042.32)
Gross Taxes Assessed	2,405,875.80	1,920,726.96
Act #48 Exemptions	(145,814.40)	(167,546.64)
Act #91-A Exemptions	(13,034.80)	(11,799.84)
Other Exemptions	(106,028.00)	(115,113.12)
Errors in Exemptions	1,827.00	3,336.00
Net Taxes Assessed	2,142,825.60	1,629,603.36
Interest	2,064.66	1,724.03
Litigations - All Prior Years	3,575.20	1,751.76
Insolvents - Current	(17.10)	
Litigations - Current	(1,058.80)	
Litigations - All Prior Years	(3,575.20)	(1,751.76)
Refunds	(3,864.70)	(21.12)
Net Taxes Collected	2,139,949.66	1,631,306.27
Supernumerary Contribution (7%)	1,050.71	796.25
Land Sales Remitted by the State	109.36	262.47
Amount for Disbursements	2,141,109.73	1,632,364.99
<b><u>Disbursements</u></b>		
Commissions on Assessments	42,798.99	32,626.13
Commissions on Collections	42,798.99	32,626.13
Salary - Revenue Commissioner	14,307.66	10,842.45
Reappraisal Update	126,332.58	95,503.18
Sub-Total	226,238.22	171,597.89
Remittances	1,914,997.96	1,460,832.99
Sub-Total	2,141,236.18	1,632,430.88
Amounts Overpaid	(126.45)	(65.89)
Total	\$ 2,141,109.73	\$ 1,632,364.99
<b><u>Taxable Valuations</u></b>		
Gross Valuations Assessed	504,603,500	161,897,440
Errors in Assessments	(23,428,340)	(1,836,860)
Gross Valuations Assessed	481,175,160	160,060,580
Act #48 Exemptions	(29,162,880)	(13,962,220)
Act #91-A Exemptions	(2,606,960)	(983,320)
Other Exemptions	(21,205,600)	(9,592,760)
Errors in Exemptions	365,400	278,000
Net Valuations Assessed	428,565,120	135,800,280



District #48	District #E	Total County School Taxes
\$ 3,368,346.74	\$ 401,419.92	\$ 8,235,553.44
(164,949.84)	(72,556.44)	(376,690.30)
3,203,396.90	328,863.48	7,858,863.14
(145,507.34)	(21,699.92)	(480,568.30)
(15,669.06)	(2,190.98)	(42,694.68)
(104,984.22)	(22,757.02)	(348,882.36)
961.40		6,124.40
2,938,197.68	282,215.56	6,992,842.20
2,657.20	302.39	6,748.28
7,587.92	191.28	13,106.16
(37.62)		(54.72)
(2,329.36)		(3,388.16)
(7,587.92)	(191.28)	(13,106.16)
(8,482.98)		(12,368.80)
2,930,004.92	282,517.95	6,983,778.80
1,441.08	140.60	3,428.64
		371.83
2,931,446.00	282,658.55	6,987,579.27

58,600.10	5,650.36	139,675.58
58,600.10	5,650.36	139,675.58
19,623.23	1,914.57	46,687.91
173,360.22	16,900.88	412,096.86
310,183.65	30,116.17	738,135.93
2,621,347.01	252,542.38	6,249,720.34
2,931,530.66	282,658.55	6,987,856.27
(84.66)		(277.00)
\$ 2,931,446.00	\$ 282,658.55	\$ 6,987,579.27

306,213,340	36,492,720
(14,995,440)	(6,596,040)
291,217,900	29,896,680
(13,227,940)	(1,972,720)
(1,424,460)	(199,180)
(9,544,020)	(2,068,820)
87,400	
267,108,880	25,655,960

***Distribution of County-Wide School Ad Valorem Taxes***  
***Regular Assessments: October 1, 2016 through September 30, 2017***  
***Regular Collections: May 24, 2017 through May 16, 2018***

	<b>Coffee County Board of Education</b>	<b>Enterprise City Board of Education</b>
Allocation Determined By State Superintendent of Education	23.37670%	69.42622%
County-Wide Taxes for Disbursement	<u>\$ 500,520.80</u>	<u>\$ 1,486,491.55</u>
<b><u>Disbursements</u></b>		
Commissions on Assessments	10,004.99	29,713.72
Commissions on Collections	10,004.99	29,713.72
Salary - Revenue Commissioner	3,344.66	9,933.27
Reappraisal	29,532.39	87,707.93
Sub-Total	<u>52,887.03</u>	<u>157,068.64</u>
Remittances	447,653.12	1,329,530.01
Sub-Total	<u>500,540.15</u>	<u>1,486,598.65</u>
Amounts Overpaid	(19.35)	(107.10)
Total	<u>\$ 500,520.80</u>	<u>\$ 1,486,491.55</u>

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<b>Elba City Board of Education</b>	<b>Total County-Wide School Tax</b>
7.19708%	100.00%
<u>\$ 154,097.38</u>	<u>\$ 2,141,109.73</u>
3,080.28	42,798.99
3,080.28	42,798.99
1,029.73	14,307.66
9,092.26	126,332.58
<u>16,282.55</u>	<u>226,238.22</u>
<u>137,814.83</u>	<u>1,914,997.96</u>
<u>154,097.38</u>	<u>2,141,236.18</u>
	(126.45)
<u>\$ 154,097.38</u>	<u>\$ 2,141,109.73</u>

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***Distribution of Municipal Ad Valorem Taxes******Regular Assessments: October 1, 2016 through September 30, 2017******Regular Collections: May 24, 2017 through May 16, 2018***

	Kinston	New Brockton
Gross Taxes Assessed	\$ 24,561.32	\$ 36,482.40
Errors in Assessments		(287.90)
Gross Taxes Assessed	24,561.32	36,194.50
Abatements		
Act #48 Exemptions	(1,762.18)	(2,759.90)
Other Exemptions	(3,434.20)	(4,607.00)
Errors in Exemptions		11.20
Net Taxes Assessed	19,364.94	28,838.80
Interest	18.02	40.98
Litigations - All Prior Years		0.10
Insolvents - Current		
Litigations - Current		
Litigations - All Prior Years		(0.10)
Refunds		
Net Taxes Collected/Amount for Disbursement	19,382.96	28,879.78
<b><u>Disbursements</u></b>		
Commissions on Assessments	327.12	479.11
Commissions on Collections	327.12	479.11
Salary - Revenue Commissioner	121.09	196.98
Reappraisal Update	1,092.22	1,756.09
Sub-Total	1,867.55	2,911.29
Remittances	17,515.41	25,968.49
Total	\$ 19,382.96	\$ 28,879.78
<b><u>Taxable Valuations</u></b>		
Gross Valuations Assessed	3,508,760	7,296,480
Errors in Assessments		(57,580)
Gross Valuations Assessed	3,508,760	7,238,900
Abatements		
Act #48 Exemptions	(251,740)	(551,980)
Other Exemptions	(490,600)	(921,400)
Errors in Exemptions		2,240
Net Valuations Assessed	2,766,420	5,767,760

	Elba	Enterprise	Total Municipal Taxes
\$	182,463.60	\$ 3,215,240.07	\$ 3,458,747.39
	(32,980.20)	(157,452.12)	(190,720.22)
	149,483.40	3,057,787.95	3,268,027.17
	(20,621.50)	(132,851.46)	(153,472.96)
	(9,863.60)	(138,893.37)	(153,279.05)
	(11,693.60)	(103,452.93)	(123,187.73)
	14,364.30	29,323.98	43,699.48
	121,669.00	2,711,914.17	2,881,786.91
	136.08	2,537.21	2,732.29
	97.20	4,245.01	4,342.31
		(35.91)	(35.91)
		(2,223.48)	(2,223.48)
	(97.20)	(4,245.01)	(4,342.31)
		(8,097.39)	(8,097.39)
	121,805.08	2,704,094.60	2,874,162.42
	2,023.79	45,024.46	47,854.48
	2,023.79	45,024.46	47,854.48
	824.62	18,114.86	19,257.55
	7,322.84	160,955.19	171,126.34
	12,195.04	269,118.97	286,092.85
	109,610.04	2,434,975.63	2,588,069.57
\$	121,805.08	\$ 2,704,094.60	\$ 2,874,162.42
	36,492,720	306,213,340	353,511,300
	(6,596,040)	(14,995,440)	(21,649,060)
	29,896,680	291,217,900	331,862,240
	(4,124,300)	(12,652,520)	(16,776,820)
	(1,972,720)	(13,227,940)	(16,004,380)
	(2,338,720)	(9,852,660)	(13,603,380)
	2,872,860	2,792,760	5,667,860
	24,333,800	258,277,540	291,145,520

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

***Regular Collections: May 24, 2017 through May 16, 2018***

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

	<b>Forestry Acreage Assessment</b>	<b>Commissions and Fees on Assessments</b>	<b>Commissions and Fees on Collections</b>
Fees on Assessments	\$	\$ 1,300.00	\$
Fees on Collections			15,675.00
Acreage Assessments	25,384.77		
Deductions from Ad Valorem Taxes			
Interest Collected	21.34		
Manufactured Home Registrations			
Mail Fees			
Advertising			
Copy and Map Sales			
Citation and Probate Fees			
Excess on Land Sales			
Interest Earned			
Alabama Firefighters Annuity			
Alabama Association of Rescue Squads			
Fire Protection and Emergency Medical Fees			
Commissions	(1,013.36)	293,227.61	293,227.61
Litigations - All Prior Years	8.00	20.00	
Litigations - Current Year			
Litigations - All Prior Year	(8.00)	(20.00)	
Errors in Assessments	(72.35)	(45.00)	
Amount for Disbursement	<u>24,320.40</u>	<u>294,482.61</u>	<u>308,902.61</u>
<b><u>Disbursements</u></b>			
Remittances	24,320.40	294,482.61	308,902.61
Total	<u>\$ 24,320.40</u>	<u>\$ 294,482.61</u>	<u>\$ 308,902.61</u>

Fire Protection and Emergency Medical Fees	Official's Salary	Reappraisal Budget	Other Collections	Total
\$	\$	\$	\$	\$
				1,300.00
				15,675.00
				25,384.77
	109,192.07	969,142.55	152.60	1,078,487.22
866.53				887.87
			20,315.50	20,315.50
			2,512.50	2,512.50
			11,560.75	11,560.75
			780.96	780.96
			6,390.00	6,390.00
			22,323.49	22,323.49
			455.77	455.77
			168.00	168.00
			335.00	335.00
524,850.00			16,740.00	541,590.00
(20,851.06)				564,590.80
90.00				118.00
(210.00)				(210.00)
(90.00)				(118.00)
(4,230.00)				(4,347.35)
500,425.47	109,192.07	969,142.55	81,734.57	2,288,200.28
500,425.47	109,192.07	969,142.55	81,734.57	2,288,200.28
\$ 500,425.47	\$ 109,192.07	\$ 969,142.55	\$ 81,734.57	\$ 2,288,200.28

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***Detail of Disbursements and Audit Settlement******Regular Assessments: October 1, 2015 through September 30, 2016******Regular Collections: June 11, 2016 through May 23, 2017******Manufactured Homes and 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	\$ 878,726.73	\$ (73,698.07)
Soldier Ad Valorem Tax	351,490.20	(35,567.05)
School Ad Valorem Tax	1,104,607.09	(111,450.11)
Sub-Total	<u>2,334,824.02</u>	<u>(220,715.23)</u>
Forestry Commission - Forestry Acreage Assessment	25,286.08	(1,011.44)
Manufactured Home Registrations	3,629.25	
Total State of Alabama	<u>2,363,739.35</u>	<u>(221,726.67)</u>
<b><u>Coffee County</u></b>		
General Ad Valorem Tax	2,715,658.13	(224,863.92)
Road and Bridge Ad Valorem Tax	1,357,828.93	(137,326.33)
Sub-Total	<u>4,073,487.06</u>	<u>(362,190.25)</u>
Fees and Commissions on Assessments	2,705.00	290,597.48
Fees and Commissions on Collections	19,090.00	290,597.48
Fire Protection Emergency Medical Fees	524,781.98	(20,991.28)
Provision for Salaries - Revenue Commissioner		106,604.78
Provision for Reappraisal Maintenance		884,038.71
Interest Earned - General Fund	375.41	
Land Redemption Fees	7,934.36	
Certified Mail	8,930.46	
Advertising	870.50	
Copy and Map Sales	12,050.00	
Citation and Probate Fees	8.00	
Manufactured Home Registrations	23,498.25	
Total Coffee County	<u>4,673,731.02</u>	<u>1,188,656.92</u>
<b><u>Coffee County Schools</u></b>		
<b><u>Coffee County Board of Education</u></b>		
<b><u>Ad Valorem Taxes</u></b>		
County-Wide Taxes	496,196.17	(49,924.42)
District #1 Taxes	1,606,827.49	(165,269.88)
Total Coffee County Board of Education Ad Valorem Taxes	<u>2,103,023.66</u>	<u>(215,194.30)</u>
Manufactured Home Registrations	3,268.00	
Total Coffee County Board of Education Ad Valorem Taxes	<u>2,106,291.66</u>	<u>(215,194.30)</u>
Sub-Total Forward	\$ 9,143,762.03	\$ 751,735.95



Net Amount to Be Remitted		Audit Settlement	
	Remittances	Amounts Due	Amounts Overpaid
\$ 805,028.66	\$ 805,028.66	\$	\$
315,923.15	315,923.15		
993,156.98	993,156.98		
2,114,108.79	2,114,108.79		
24,274.64	24,274.64		
3,629.25	3,629.25		
2,142,012.68	2,142,012.68		
2,490,794.21	2,490,538.83	255.38	
1,220,502.60	1,220,502.60		
3,711,296.81	3,711,041.43	255.38	
293,302.48	293,302.48		
309,687.48	309,687.48		
503,790.70	503,790.70		
106,604.78	106,604.78		
884,038.71	884,038.71		
375.41	375.41		
7,934.36	7,934.36		
8,930.46	8,930.46		
870.50	870.50		
12,050.00	12,050.00		
8.00	8.00		
23,498.25	23,498.25		
5,862,387.94	5,862,132.56	255.38	
446,271.75	446,302.86		(31.11)
1,441,557.61	1,441,574.48		(16.87)
1,887,829.36	1,887,877.34		(47.98)
3,268.00	3,268.00		
1,891,097.36	1,891,145.34		(47.98)
\$ 9,895,497.98	\$ 9,895,290.58	\$ 255.38	\$ (47.98)

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**Detail of Disbursements and Audit Settlement****Regular Assessments: October 1, 2015 through September 30, 2016****Regular Collections: June 11, 2016 through May 23, 2017****Manufactured Homes and Other Collections: June 1, 2016 through May 31, 2017**

	Total Collections	Commissions and Special Deductions
Sub-Total Brought Forward	\$ 9,143,762.03	\$ 751,735.95
<b><u>Enterprise City Board of Education</u></b>		
<b><u>Ad Valorem Taxes</u></b>		
County-Wide Taxes	1,480,362.11	(148,945.56)
District #48 Taxes	2,907,608.76	(290,890.92)
Total Enterprise City Board of Education Ad Valorem Taxes	4,387,970.87	(439,836.48)
Manufactured Home Registrations	117.75	
Total Enterprise City Board of Education Ad Valorem Taxes	4,388,088.62	(439,836.48)
<b><u>Elba City Board of Education</u></b>		
<b><u>Ad Valorem Taxes</u></b>		
County-Wide Taxes	143,540.44	(14,442.23)
District #E Taxes	283,680.50	(28,584.42)
Total Elba City Board of Education Ad Valorem Taxes	427,220.94	(43,026.65)
Manufactured Home Registrations	243.50	
Total Elba City Board of Education Ad Valorem Taxes	427,464.44	(43,026.65)
Total Coffee County Schools	6,921,844.72	(698,057.43)
<b><u>Municipal</u></b>		
<b><u>Town of Kinston</u></b>		
Ad Valorem Taxes	17,940.67	(1,458.45)
Manufactured Home Registrations	71.00	
Total Town of Kinston	18,011.67	(1,458.45)
<b><u>Town of New Brockton</u></b>		
Ad Valorem Taxes	29,179.74	(2,678.01)
Manufactured Home Registrations	40.00	
Total Town of New Brockton	29,219.74	(2,678.01)
<b><u>City of Elba</u></b>		
Ad Valorem Taxes	122,132.01	(11,592.48)
Manufactured Home Registrations	243.50	
Total City of Elba	122,375.51	(11,592.48)
<b><u>City of Enterprise</u></b>		
Ad Valorem Taxes	2,682,831.11	(253,293.68)
Manufactured Home Registrations	117.75	
Total City of Enterprise	2,682,948.86	(253,293.68)
Total Municipal	2,852,555.78	(269,022.62)
Sub-Total Forward	\$ 16,811,870.87	\$ (149.80)

Net Amount to Be Remitted	Remittances	Audit Settlement	
		Amounts Due	Amounts Overpaid
\$ 9,895,497.98	\$ 9,895,290.58	\$ 255.38	\$ (47.98)
1,331,416.55	1,331,509.06		(92.51)
2,616,717.84	2,616,794.72		(76.88)
3,948,134.39	3,948,303.78		(169.39)
117.75	117.75		
3,948,252.14	3,948,421.53		(169.39)
129,098.21	129,098.21		
255,096.08	255,096.08		
384,194.29	384,194.29		
243.50	243.50		
384,437.79	384,437.79		
6,223,787.29	6,224,004.66		(217.37)
16,482.22	16,482.22		
71.00	71.00		
16,553.22	16,553.22		
26,501.73	26,501.73		
40.00	40.00		
26,541.73	26,541.73		
110,539.53	110,539.53		
243.50	243.50		
110,783.03	110,783.03		
2,429,537.43	2,429,537.43		
117.75	117.75		
2,429,655.18	2,429,655.18		
2,583,533.16	2,583,533.16		
\$ 16,811,721.07	\$ 16,811,683.06	\$ 255.38	\$ (217.37)

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***Detail of Disbursements and Audit Settlement******Regular Assessments: October 1, 2015 through September 30, 2016******Regular Collections: June 11, 2016 through May 23, 2017******Manufactured Homes and Other Collections: June 1, 2016 through May 31, 2017***

	<b>Total Collections</b>	<b>Commissions and Special Deductions</b>
Sub-Total Brought Forward	\$ 16,811,870.87	\$ (149.80)
<b><u>Officials and Individuals</u></b>		
Tax Official - Final Settlement Mileage		149.80
Land Redemptions From Individuals	11,828.67	
Excess Land Sales Trust Fund	14,975.84	
Interest Earned - Special Fund of the Revenue Commissioner	46.91	
Interest Earned - Special Fund of the Judge of Probate	45.40	
Alabama Association of Rescue Squads	66.00	
Alabama Firefighters Annuity Fund	188.00	
Manufactured Home Trust Fund	563.00	
Total Officials and Individuals	<u>27,713.82</u>	<u>149.80</u>
Totals	<u>\$ 16,839,584.69</u>	<u>\$</u>

Net Amount to Be Remitted	Remittances	Audit Settlement	
		Amounts Due	Amounts Overpaid
\$ 16,811,721.07	\$ 16,811,683.06	\$ 255.38	\$ (217.37)
149.80	149.80		
11,828.67	11,828.67		
14,975.84	14,975.84		
46.91	46.91		
45.40	45.40		
66.00	66.00		
188.00	188.00		
563.00	563.00		
<u>27,863.62</u>	<u>27,863.62</u>		
\$ 16,839,584.69	\$ 16,839,546.68	\$ 255.38	\$ (217.37)

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

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

***Regular Collections: June 11, 2016 through May 23, 2017***

	<b>State Taxes</b>	<b>County Taxes</b>
Gross Taxes Assessed	\$ 3,663,271.17	\$ 5,917,591.89
Errors in Assessments	(583,884.34)	(943,197.78)
Gross Taxes Assessed	3,079,386.83	4,974,394.11
Abatements	(71,087.94)	(213,263.82)
Regular Homestead Exemptions	(216,756.15)	(180,124.35)
Act #48 Exemptions	(179,206.04)	(289,486.68)
Act #91-A Exemptions	(41,129.66)	(23,062.41)
Act #91-B Exemptions	(120,450.20)	(23,311.47)
Other Exemptions	(144,570.79)	(233,537.43)
Errors in Exemptions	23,684.56	53,383.89
Net Taxes Assessed	2,329,870.61	4,064,991.84
Interest	3,681.02	6,286.80
Insolvents - Prior Year	600.87	68.67
Litigations - All Prior Years	4,586.40	7,482.72
Insolvents - Prior Year	(600.87)	(68.67)
Litigations - All Prior Years	(4,550.00)	(7,423.92)
Refunds	(32.37)	(52.29)
Net Taxes Collected	2,333,555.66	4,071,285.15
Supernumerary Contribution (7%)	1,133.30	1,983.74
Payment in Lieu of Taxes	135.06	218.17
Amount for Disbursements	2,334,824.02	4,073,487.06
<b><u>Disbursements</u></b>		
Final Settlement Mileage	149.80	
Commissions on Assessments	38,603.65	54,998.80
Commissions on Collections	38,603.65	54,998.80
Salary - Revenue Commissioner	15,389.99	26,938.70
Reappraisal	127,968.14	225,253.95
Sub-Total	220,715.23	362,190.25
Remittances	2,114,108.79	3,711,041.43
Sub-Total	2,334,824.02	4,073,231.68
Amounts Due		255.38
Sub-Total	2,334,824.02	4,073,487.06
Amounts Overpaid		
Total	\$ 2,334,824.02	\$ 4,073,487.06

<b>County School Taxes</b>	<b>Municipal Taxes</b>	<b>Total Ad Valorem Taxes</b>
\$ 9,244,809.68	\$ 3,419,528.51	\$ 22,245,201.25
(1,507,635.02)	(199,565.63)	(3,234,282.77)
7,737,174.66	3,219,962.88	19,010,918.48
	(144,939.77)	(429,291.53)
(454,317.20)	(145,282.89)	(1,068,292.81)
(35,950.04)		(100,142.11)
		(143,761.67)
(365,459.00)	(134,021.57)	(877,588.79)
22,744.46	51,771.16	151,584.07
6,904,192.88	2,847,489.81	16,146,545.14
10,300.91	4,593.72	24,862.45
3,082.72	66.99	3,819.25
13,201.36	4,342.31	29,612.79
(3,082.72)	(66.99)	(3,819.25)
(13,106.16)	(4,342.31)	(29,422.39)
(84.66)		(169.32)
6,914,504.33	2,852,083.53	16,171,428.67
3,357.92		6,474.96
353.22		706.45
6,918,215.47	2,852,083.53	16,178,610.08
		149.80
138,290.09	47,703.58	279,596.12
138,290.09	47,703.58	279,596.12
45,599.90	18,676.19	106,604.78
375,877.35	154,939.27	884,038.71
698,057.43	269,022.62	1,549,985.53
6,220,375.41	2,583,060.91	14,628,586.54
6,918,432.84	2,852,083.53	16,178,572.07
		255.38
6,918,432.84	2,852,083.53	16,178,827.45
(217.37)		(217.37)
\$ 6,918,215.47	\$ 2,852,083.53	\$ 16,178,610.08

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**Summary of Ad Valorem Taxes and Distributions****Regular Assessments: October 1, 2015 through September 30, 2016****Regular Collections: June 11, 2016 through May 23, 2017**

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	State	County
<b>Taxable Valuations</b>		
Gross Valuations Assessed	563,580,180	563,580,180
Errors in Assessments	(89,828,360)	(89,828,360)
Gross Valuations Assessed	473,751,820	473,751,820
Abatements	(20,310,840)	(20,310,840)
Regular Homestead Exemptions	(33,347,100)	(17,154,700)
Act #48 Exemptions	(27,570,160)	(27,570,160)
Act #91-A Exemptions	(6,327,640)	(2,196,420)
Act #91-B Exemptions	(18,530,800)	(2,220,140)
Other Exemptions	(22,241,660)	(22,241,660)
Errors in Exemptions	5,310,440	5,084,180
Net Valuations Assessed	350,734,060	387,142,080

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<b>County School</b>	<b>Municipal</b>
563,580,180	346,851,560
(89,828,360)	(19,501,100)
<hr/> 473,751,820	<hr/> 327,350,460
	(14,460,760)
(27,570,160)	(15,257,740)
(2,196,420)	
(22,241,660)	(14,704,820)
1,416,040	4,937,040
<hr/> 423,159,620	<hr/> 287,864,180
<hr/> <hr/>	<hr/> <hr/>

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***Distribution of State Ad Valorem Taxes******Regular Assessments: October 1, 2015 through September 30, 2016******Regular Collections: June 11, 2016 through May 23, 2017***

	<b>General</b>	<b>Soldier</b>
Gross Taxes Assessed	\$ 1,408,950.45	\$ 563,580.18
Errors in Assessments	(224,570.90)	(89,828.36)
Gross Taxes Assessed	1,184,379.55	473,751.82
Abatements	(50,777.10)	(20,310.84)
Regular Homestead Exemptions	(83,367.75)	(33,347.10)
Act #48 Exemptions	(68,925.40)	(27,570.16)
Act #91-A Exemptions	(15,819.10)	(6,327.64)
Act #91-B Exemptions	(46,327.00)	(18,530.80)
Other Exemptions	(55,604.15)	(22,241.66)
Errors in Exemptions	13,276.10	5,310.44
Net Taxes Assessed	876,835.15	350,734.06
Interest	1,410.34	563.65
Insolvents - Prior Year	16.35	6.54
Litigations - All Prior Years	1,764.00	705.60
Insolvents - Prior Year	(16.35)	(6.54)
Litigations - All Prior Years	(1,750.00)	(700.00)
Refunds	(12.45)	(4.98)
Net Taxes Collected	878,247.04	351,298.33
Supernumerary Contribution (7%)	427.74	171.09
Payment in Lieu of Taxes	51.95	20.78
Amount for Disbursements	878,726.73	351,490.20
<b><u>Disbursements</u></b>		
Final Settlement Mileage	57.61	23.05
Commissions on Assessments	9,497.47	7,025.97
Commissions on Collections	9,497.47	7,025.97
Salary - Revenue Commissioner	5,808.57	2,323.45
Reappraisal	48,836.95	19,168.61
Sub-Total	73,698.07	35,567.05
Remittances	805,028.66	315,923.15
Total	\$ 878,726.73	\$ 351,490.20

School	Total State Taxes
\$ 1,690,740.54	\$ 3,663,271.17
(269,485.08)	(583,884.34)
1,421,255.46	3,079,386.83
(100,041.30)	(71,087.94)
(82,710.48)	(216,756.15)
(18,982.92)	(179,206.04)
(55,592.40)	(41,129.66)
(66,724.98)	(120,450.20)
5,098.02	(144,570.79)
1,102,301.40	23,684.56
1,707.03	2,329,870.61
577.98	3,681.02
2,116.80	600.87
(577.98)	4,586.40
(2,100.00)	(600.87)
(14.94)	(4,550.00)
1,104,010.29	(32.37)
534.47	2,333,555.66
62.33	1,133.30
1,104,607.09	135.06
	2,334,824.02
69.14	149.80
22,080.21	38,603.65
22,080.21	38,603.65
7,257.97	15,389.99
59,962.58	127,968.14
111,450.11	220,715.23
993,156.98	2,114,108.79
\$ 1,104,607.09	\$ 2,334,824.02

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

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

***Regular Collections: June 11, 2016 through May 23, 2017***

	<b>General</b>	<b>Road and Bridge</b>	<b>Total County Taxes</b>
Gross Taxes Assessed	\$ 3,945,061.26	\$ 1,972,530.63	\$ 5,917,591.89
Errors in Assessments	(628,798.52)	(314,399.26)	(943,197.78)
Gross Taxes Assessed	3,316,262.74	1,658,131.37	4,974,394.11
Abatements	(142,175.88)	(71,087.94)	(213,263.82)
Regular Homestead Exemptions	(120,082.90)	(60,041.45)	(180,124.35)
Act #48 Exemptions	(192,991.12)	(96,495.56)	(289,486.68)
Act #91-A Exemptions	(15,374.94)	(7,687.47)	(23,062.41)
Act #91-B Exemptions	(15,540.98)	(7,770.49)	(23,311.47)
Other Exemptions	(155,691.62)	(77,845.81)	(233,537.43)
Errors in Exemptions	35,589.26	17,794.63	53,383.89
Net Taxes Assessed	2,709,994.56	1,354,997.28	4,064,991.84
Interest	4,191.29	2,095.51	6,286.80
Insolvents - Prior Year	45.78	22.89	68.67
Litigations - All Prior Years	4,988.48	2,494.24	7,482.72
Insolvents - Prior Year	(45.78)	(22.89)	(68.67)
Litigations - All Prior Years	(4,949.28)	(2,474.64)	(7,423.92)
Refunds	(34.86)	(17.43)	(52.29)
Net Taxes Collected	2,714,190.19	1,357,094.96	4,071,285.15
Supernumerary Contribution (7%)	1,322.49	661.25	1,983.74
Payment in Lieu of Taxes	145.45	72.72	218.17
Amount for Disbursements	2,715,658.13	1,357,828.93	4,073,487.06
<b><u>Disbursements</u></b>			
Commissions on Assessments	27,856.90	27,141.90	54,998.80
Commissions on Collections	27,856.90	27,141.90	54,998.80
Salary - Revenue Commissioner	17,959.17	8,979.53	26,938.70
Reappraisal	151,190.95	74,063.00	225,253.95
Sub-Total	224,863.92	137,326.33	362,190.25
Remittances	2,490,538.83	1,220,502.60	3,711,041.43
Sub-Total	2,715,402.75	1,357,828.93	4,073,231.68
Amounts Due	255.38		255.38
Total	\$ 2,715,658.13	\$ 1,357,828.93	\$ 4,073,487.06

***Distribution of County School Ad Valorem Taxes***  
***Regular Assessments: October 1, 2015 through September 30, 2016***  
***Regular Collections: June 11, 2016 through May 23, 2017***

	County-Wide	District #1
Gross Taxes Assessed	\$ 2,817,900.90	\$ 2,730,321.60
Errors in Assessments	(449,141.80)	(844,575.12)
Gross Taxes Assessed	2,368,759.10	1,885,746.48
Act #48 Exemptions	(137,850.80)	(158,335.68)
Act #91-A Exemptions	(10,982.10)	(9,687.84)
Other Exemptions	(111,208.30)	(115,109.28)
Errors in Exemptions	7,080.20	1,053.84
Net Taxes Assessed	2,115,798.10	1,603,667.52
Interest	3,165.18	2,100.63
Insolvents - Prior Year	963.30	1.92
Litigations - All Prior Years	3,603.20	1,818.96
Insolvents - Prior Year	(963.30)	(1.92)
Litigations - All Prior Years	(3,575.20)	(1,751.76)
Refunds	(24.90)	(59.76)
Net Taxes Collected	2,118,966.38	1,605,775.59
Supernumerary Contribution (7%)	1,028.45	802.57
Payment In Lieu of Taxes	103.89	249.33
Amount for Disbursements	2,120,098.72	1,606,827.49
<b><u>Disbursements</u></b>		
Commissions on Assessments	42,379.33	32,115.51
Commissions on Collections	42,379.33	32,115.51
Salary - Revenue Commissioner	13,966.21	10,898.74
Reappraisal	114,587.34	90,140.12
Sub-Total	213,312.21	165,269.88
Remittances	1,906,910.13	1,441,574.48
Sub-Total	2,120,222.34	1,606,844.36
Amounts Overpaid	(123.62)	(16.87)
Total	\$ 2,120,098.72	\$ 1,606,827.49
<b><u>Taxable Valuations</u></b>		
Gross Valuations Assessed	563,580,180	227,526,800
Errors in Assessments	(89,828,360)	(70,381,260)
Gross Valuations Assessed	473,751,820	157,145,540
Act #48 Exemptions	(27,570,160)	(13,194,640)
Act #91-A Exemptions	(2,196,420)	(807,320)
Other Exemptions	(22,241,660)	(9,592,440)
Errors in Exemptions	1,416,040	87,820
Net Valuations Assessed	423,159,620	133,638,960

District #48	District #E	Total County School Taxes
\$ 3,357,121.02	\$ 339,466.16	\$ 9,244,809.68
(204,077.94)	(9,840.16)	(1,507,635.02)
3,153,043.08	329,626.00	7,737,174.66
(136,918.54)	(21,212.18)	(454,317.20)
(13,339.48)	(1,940.62)	(35,950.04)
(115,599.00)	(23,542.42)	(365,459.00)
14,504.82	105.60	22,744.46
2,901,690.88	283,036.38	6,904,192.88
4,528.50	506.60	10,300.91
2,117.50		3,082.72
7,587.92	191.28	13,201.36
(2,117.50)		(3,082.72)
(7,587.92)	(191.28)	(13,106.16)
		(84.66)
2,906,219.38	283,542.98	6,914,504.33
1,389.38	137.52	3,357.92
		353.22
2,907,608.76	283,680.50	6,918,215.47
58,124.39	5,670.86	138,290.09
58,124.39	5,670.86	138,290.09
18,867.45	1,867.50	45,599.90
155,774.69	15,375.20	375,877.35
290,890.92	28,584.42	698,057.43
2,616,794.72	255,096.08	6,220,375.41
2,907,685.64	283,680.50	6,918,432.84
(76.88)		(217.37)
\$ 2,907,608.76	\$ 283,680.50	\$ 6,918,215.47

305,192,820	30,860,560
(18,552,540)	(894,560)
286,640,280	29,966,000
(12,447,140)	(1,928,380)
(1,212,680)	(176,420)
(10,509,000)	(2,140,220)
1,318,620	9,600
263,790,080	25,730,580

***Distribution of County-Wide School Ad Valorem Taxes***  
***Regular Assessments: October 1, 2015 through September 30, 2016***  
***Regular Collections: June 11, 2016 through May 23, 2017***

	<b>Coffee County Board of Education</b>	<b>Enterprise City Board of Education</b>
Allocation Determined By State Superintendent of Education	23.40439%	69.82515%
County-Wide Taxes for Disbursement	<u>\$ 496,196.17</u>	<u>\$ 1,480,362.11</u>
<b><u>Disbursements</u></b>		
Commissions on Assessments	9,918.62	29,591.43
Commissions on Collections	9,918.62	29,591.43
Salary - Revenue Commissioner	3,268.71	9,751.92
Reappraisal	26,818.47	80,010.78
Sub-Total	<u>49,924.42</u>	<u>148,945.56</u>
Remittances	446,302.86	1,331,509.06
Sub-Total	<u>496,227.28</u>	<u>1,480,454.62</u>
Amounts Overpaid	(31.11)	(92.51)
Total	<u>\$ 496,196.17</u>	<u>\$ 1,480,362.11</u>



<b>Elba City Board of Education</b>	<b>Total County-Wide School Tax</b>
6.77046%	100.00%
<u>\$ 143,540.44</u>	<u>\$ 2,120,098.72</u>
2,869.28	42,379.33
2,869.28	42,379.33
945.58	13,966.21
7,758.09	114,587.34
<u>14,442.23</u>	<u>213,312.21</u>
<u>129,098.21</u>	<u>1,906,910.13</u>
<u>143,540.44</u>	<u>2,120,222.34</u>
	(123.62)
<u>\$ 143,540.44</u>	<u>\$ 2,120,098.72</u>

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

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

***Regular Collections: June 11, 2016 through May 23, 2017***

	Kinston	New Brockton
Gross Taxes Assessed	\$ 23,485.70	\$ 37,215.40
Errors in Assessments	(74.06)	(217.10)
Gross Taxes Assessed	23,411.64	36,998.30
Abatements		
Act #48 Exemptions	(1,872.22)	(3,073.80)
Other Exemptions	(3,623.62)	(4,817.40)
Errors in Exemptions		13.60
Net Taxes Assessed	17,915.80	29,120.70
Interest	24.87	59.04
Insolvents - Prior Year		
Litigations - All Prior Years		0.10
Insolvents - Prior Year		
Litigations - All Prior Years		(0.10)
Net Taxes Collected/Amount for Disbursement	17,940.67	29,179.74
<b><u>Disbursements</u></b>		
Commissions on Assessments	314.20	492.61
Commissions on Collections	314.20	492.61
Salary - Revenue Commissioner	89.23	181.97
Reappraisal	740.82	1,510.82
Sub-Total	1,458.45	2,678.01
Remittances	16,482.22	26,501.73
Total	\$ 17,940.67	\$ 29,179.74
<b><u>Taxable Valuations</u></b>		
Gross Valuations Assessed	3,355,100	7,443,080
Errors in Assessments	(10,580)	(43,420)
Gross Valuations Assessed	3,344,520	7,399,660
Abatements		
Act #48 Exemptions	(267,460)	(614,760)
Other Exemptions	(517,660)	(963,480)
Errors in Exemptions		2,720
Net Valuations Assessed	2,559,400	5,824,140

	Elba	Enterprise	Total Municipal Taxes
\$	154,302.80	\$ 3,204,524.61	\$ 3,419,528.51
	(4,472.80)	(194,801.67)	(199,565.63)
	149,830.00	3,009,722.94	3,219,962.88
	(6,271.10)	(138,668.67)	(144,939.77)
	(9,641.90)	(130,694.97)	(145,282.89)
	(12,061.90)	(113,518.65)	(134,021.57)
	48.00	51,709.56	51,771.16
	121,903.10	2,678,550.21	2,847,489.81
	228.91	4,280.90	4,593.72
		66.99	66.99
	97.20	4,245.01	4,342.31
		(66.99)	(66.99)
	(97.20)	(4,245.01)	(4,342.31)
	122,132.01	2,682,831.11	2,852,083.53
	2,038.61	44,858.16	47,703.58
	2,038.61	44,858.16	47,703.58
	808.06	17,596.93	18,676.19
	6,707.20	145,980.43	154,939.27
	11,592.48	253,293.68	269,022.62
	110,539.53	2,429,537.43	2,583,060.91
\$	122,132.01	\$ 2,682,831.11	\$ 2,852,083.53
	30,860,560	305,192,820	346,851,560
	(894,560)	(18,552,540)	(19,501,100)
	29,966,000	286,640,280	327,350,460
	(1,254,220)	(13,206,540)	(14,460,760)
	(1,928,380)	(12,447,140)	(15,257,740)
	(2,412,380)	(10,811,300)	(14,704,820)
	9,600	4,924,720	4,937,040
	24,380,620	255,100,020	287,864,180

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

***Regular Collections: June 11, 2016 through May 23, 2017***

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

	Forestry Acreage Assessment	Commissions and Fees on Assessments	Commissions and Fees on Collections
Fees on Assessments	\$	\$ 2,755.00	\$
Fees on Collections			19,090.00
Acreage Assessments	25,357.90		
Deductions from Ad Valorem Taxes			
Interest Collected	24.38		
Manufactured Home Registrations			
Mail Fees			
Advertising			
Copy and Map Sales			
Citations and Probate Fees			
Excess on Land Sales			
Land Redemptions from Individuals			
Interest Earned			
Alabama Firefighter Annuity			
Alabama Association of Rescue Squads			
Fire Protection and Emergency Medical Fees			
Commissions	(1,011.44)	290,597.48	290,597.48
Litigations - All Prior Years	8.00	20.00	
Litigations - All Prior Years	(8.00)	(20.00)	
Errors in Assessments	(96.20)	(50.00)	
Amount for Disbursement	<u>24,274.64</u>	<u>293,302.48</u>	<u>309,687.48</u>
<b><u>Disbursements</u></b>			
Remittances	24,274.64	293,302.48	309,687.48
Total	<u>\$ 24,274.64</u>	<u>\$ 293,302.48</u>	<u>\$ 309,687.48</u>

Official's Salary	Revenue Commissioner Employees' Salaries	Reappraisal Budget	Other Collections	Total
\$	\$	\$	\$	\$
				2,755.00
				19,090.00
				25,357.90
	106,604.78	884,038.71	149.80	990,793.29
1,161.98				1,186.36
			17,332.00	17,332.00
			7,934.36	7,934.36
			8,930.46	8,930.46
			870.50	870.50
			12,050.00	12,050.00
			14,975.84	14,975.84
			11,836.67	11,836.67
			467.72	467.72
			188.00	188.00
			66.00	66.00
526,110.00			14,460.00	540,570.00
(20,991.28)				559,192.24
90.00				118.00
(90.00)				(118.00)
(2,490.00)				(2,636.20)
503,790.70	106,604.78	884,038.71	89,261.35	2,210,960.14
503,790.70	106,604.78	884,038.71	89,261.35	2,210,960.14
\$ 503,790.70	\$ 106,604.78	\$ 884,038.71	\$ 89,261.35	\$ 2,210,960.14

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**Detail of Disbursements and Audit Settlement****Regular Assessments: October 1, 2014 through September 30, 2015****Regular Collections: June 11, 2015 through June 10, 2016****Manufactured Homes and Other Collections: June 1, 2015 through May 31, 2016**

	<b>Total Collections</b>	<b>Commissions and Special Deductions</b>
<b><u>State of Alabama</u></b>		
General Ad Valorem Tax	\$ 859,406.33	\$ (79,690.93)
Soldier Ad Valorem Tax	343,762.23	(37,762.13)
School Ad Valorem Tax	1,073,844.51	(118,081.32)
Sub-Total	<u>2,277,013.07</u>	<u>(235,534.38)</u>
Forestry Commission - Forestry Acreage Assessment	25,024.90	(1,001.00)
Manufactured Home Registrations	3,872.26	
Total State of Alabama	<u>2,305,910.23</u>	<u>(236,535.38)</u>
<b><u>Coffee County</u></b>		
General Ad Valorem Tax	2,657,127.81	(243,448.32)
Road and Bridge Ad Valorem Tax	1,328,564.14	(145,865.21)
Sub-Total	<u>3,985,691.95</u>	<u>(389,313.53)</u>
Fees and Commissions on Assessments	4,075.00	283,334.42
Fees and Commissions on Collections	20,114.94	283,334.42
Fire Protection Emergency Medical Fees	521,406.42	(20,856.26)
Provision for Salaries - Revenue Commissioner		104,121.25
Provision for Reappraisal Maintenance		1,005,382.41
Interest Earned - General Fund	353.19	
Land Redemption Fees	6.00	
Certified Mail	6,955.68	
Advertising	11,672.50	
Copy and Map Sales	1,748.50	
Citation and Probate Fees	10,320.00	
Manufactured Home Registrations	25,428.50	
Total Coffee County	<u>4,587,772.68</u>	<u>1,266,002.71</u>
<b><u>Coffee County Schools</u></b>		
<b><u>Coffee County Board of Education</u></b>		
<b><u>Ad Valorem Taxes</u></b>		
County-Wide Taxes	481,096.32	(52,915.71)
District #1 Taxes	1,612,653.84	(175,765.16)
Total Coffee County Board of Education Ad Valorem Taxes	<u>2,093,750.16</u>	<u>(228,680.87)</u>
Manufactured Home Registrations	3,475.74	
Total Coffee County Board of Education Ad Valorem Taxes	<u>2,097,225.90</u>	<u>(228,680.87)</u>
Sub-Total Forward	\$ 8,990,908.81	\$ 800,786.46

Net Amount to Be Remitted	Remittances	Audit Settlement	
		Amounts Due	Amounts Overpaid
\$ 779,715.40	\$ 779,715.40	\$	\$
306,000.10	306,000.10		
955,763.19	955,763.19		
2,041,478.69	2,041,478.69		
24,023.90	24,023.90		
3,872.26	3,872.26		
2,069,374.85	2,069,374.85		
2,413,679.49	2,413,465.64	213.85	
1,182,698.93	1,182,698.93		
3,596,378.42	3,596,164.57	213.85	
287,409.42	287,409.42		
303,449.36	303,449.36		
500,550.16	500,550.16		
104,121.25	104,121.25		
1,005,382.41	1,005,382.41		
353.19	353.19		
6.00	6.00		
6,955.68	6,955.68		
11,672.50	11,672.50		
1,748.50	1,748.50		
10,320.00	10,320.00		
25,428.50	25,428.50		
5,853,775.39	5,853,561.54	213.85	
428,180.61	428,195.62		(15.01)
1,436,888.68	1,436,938.73		(50.05)
1,865,069.29	1,865,134.35		(65.06)
3,475.74	3,475.74		
1,868,545.03	1,868,610.09		(65.06)
\$ 9,791,695.27	\$ 9,791,546.48	\$ 213.85	\$ (65.06)

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**Detail of Disbursements and Audit Settlement****Regular Assessments: October 1, 2014 through September 30, 2015****Regular Collections: June 11, 2015 through June 10, 2016****Manufactured Homes and Other Collections: June 1, 2015 through May 31, 2016**

	<b>Total Collections</b>	<b>Commissions and Special Deductions</b>
Sub-Total Brought Forward	\$ 8,990,908.81	\$ 800,786.46
<b><u>Enterprise City Board of Education</u></b>		
<b><u>Ad Valorem Taxes</u></b>		
County-Wide Taxes	1,429,860.01	(157,270.03)
District #48 Taxes	2,791,396.39	(308,265.41)
Total Enterprise City Board of Education Ad Valorem Taxes	<u>4,221,256.40</u>	<u>(465,535.44)</u>
Manufactured Home Registrations	112.00	
Total Enterprise City Board of Education Ad Valorem Taxes	<u>4,221,368.40</u>	<u>(465,535.44)</u>
<b><u>Elba City Board of Education</u></b>		
<b><u>Ad Valorem Taxes</u></b>		
County-Wide Taxes	155,386.73	(17,090.97)
District #E Taxes	276,289.23	(30,605.30)
Total Elba City Board of Education Ad Valorem Taxes	<u>431,675.96</u>	<u>(47,696.27)</u>
Manufactured Home Registrations	284.50	
Total Elba City Board of Education	<u>431,960.46</u>	<u>(47,696.27)</u>
Total Coffee County Schools	<u>6,750,554.76</u>	<u>(741,912.58)</u>
<b><u>Municipal</u></b>		
<b><u>Town of Kinston</u></b>		
Ad Valorem Taxes	13,195.65	(1,383.40)
Manufactured Home Registrations	68.50	
Total Town of Kinston	<u>13,264.15</u>	<u>(1,383.40)</u>
<b><u>Town of New Brockton</u></b>		
Ad Valorem Taxes	26,911.09	(2,828.83)
Manufactured Home Registrations	33.00	
Total Town of New Brockton	<u>26,944.09</u>	<u>(2,828.83)</u>
<b><u>City of Elba</u></b>		
Ad Valorem Taxes	119,494.97	(11,908.98)
Manufactured Home Registrations	284.50	
Total City of Elba	<u>119,779.47</u>	<u>(11,908.98)</u>
<b><u>City of Enterprise</u></b>		
Ad Valorem Taxes	2,602,252.44	(271,584.80)
Manufactured Home Registrations	112.00	
Total City of Enterprise	<u>2,602,364.44</u>	<u>(271,584.80)</u>
Total Municipal	<u>2,762,352.15</u>	<u>(287,706.01)</u>
Sub-Total Forward	\$ 16,406,589.82	\$ (151.26)



Net Amount to Be Remitted	Remittances	Audit Settlement	
		Amounts Due	Amounts Overpaid
\$ 9,791,695.27	\$ 9,791,546.48	\$ 213.85	\$ (65.06)
1,272,589.98	1,272,634.62		(44.64)
2,483,130.98	2,483,220.30		(89.32)
3,755,720.96	3,755,854.92		(133.96)
112.00	112.00		
3,755,832.96	3,755,966.92		(133.96)
138,295.76	138,295.76		
245,683.93	245,683.93		
383,979.69	383,979.69		
284.50	284.50		
384,264.19	384,264.19		
6,008,642.18	6,008,841.20		(199.02)
11,812.25	11,812.25		
68.50	68.50		
11,880.75	11,880.75		
24,082.26	24,082.26		
33.00	33.00		
24,115.26	24,115.26		
107,585.99	107,585.99		
284.50	284.50		
107,870.49	107,870.49		
2,330,667.64	2,330,667.64		
112.00	112.00		
2,330,779.64	2,330,779.64		
2,474,646.14	2,474,646.14		
\$ 16,406,438.56	\$ 16,406,423.73	\$ 213.85	\$ (199.02)

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***Detail of Disbursements and Audit Settlement******Regular Assessments: October 1, 2014 through September 30, 2015******Regular Collections: June 11, 2015 through June 10, 2016******Manufactured Homes and Other Collections: June 1, 2015 through May 31, 2016***

	<b>Total Collections</b>	<b>Commissions and Special Deductions</b>
Sub-Total Brought Forward	\$ 16,406,589.82	\$ (151.26)
<b><u>Officials and Individuals</u></b>		
Tax Official - Final Settlement Mileage		151.26
Land Redemptions From Individuals	22,610.90	
Excess Land Sales Trust Fund	31,704.42	
Interest Earned - Special Fund of the Revenue Commissioner	44.05	
Interest Earned - Special Fund of the Judge of Probate	44.05	
Alabama Firefighters Annuity Fund	116.00	
Manufactured Home Trust Fund	608.00	
Total Officials and Individuals	<u>55,127.42</u>	<u>151.26</u>
Totals	<u><u>\$ 16,461,717.24</u></u>	<u><u>\$</u></u>

Net Amount to Be Remitted	Remittances	Audit Settlement	
		Amounts Due	Amounts Overpaid
\$ 16,406,438.56	\$ 16,406,423.73	\$ 213.85	\$ (199.02)
151.26	151.26		
22,610.90	22,610.90		
31,704.42	31,704.42		
44.05	44.05		
44.05	44.05		
116.00	116.00		
608.00	608.00		
55,278.68	55,278.68		
\$ 16,461,717.24	\$ 16,461,702.41	\$ 213.85	\$ (199.02)

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

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

**Regular Collections: June 11, 2015 through June 10, 2016**

	State Taxes	County Taxes
Gross Taxes Assessed	\$ 3,109,948.66	\$ 5,023,763.22
Errors in Assessments	(101,814.70)	(164,469.90)
Gross Taxes Assessed	3,008,133.96	4,859,293.32
Abatements	(82,096.98)	(246,290.94)
Regular Homestead Exemptions	(219,642.41)	(182,519.82)
Act #48 Exemptions	(172,791.19)	(279,124.23)
Act #91-A Exemptions	(42,410.94)	(23,636.97)
Act #91-B Exemptions	(114,772.97)	(22,782.48)
Other Exemptions	(153,319.14)	(247,669.38)
Errors in Exemptions	49,896.41	120,798.30
Net Taxes Assessed	2,272,996.74	3,978,067.80
Interest	4,170.72	6,836.47
Litigations - All Prior Years	3,914.43	6,397.23
Insolvents - Current	(600.87)	(68.67)
Litigations - Current	(766.35)	(1,237.95)
Litigations - All Prior Years	(3,820.05)	(6,244.77)
Refunds	(17.42)	(28.14)
Net Taxes Collected	2,275,877.20	3,983,721.97
Supernumerary Contribution (7%)	1,016.30	1,776.82
Payment in Lieu of Taxes	119.57	193.16
Amount for Disbursements	2,277,013.07	3,985,691.95
<b><u>Disbursements</u></b>		
Final Settlement Mileage	151.26	
Commissions on Assessments	37,642.77	53,831.29
Commissions on Collections	37,642.77	53,831.29
Salary - Revenue Commissioner	15,007.83	26,238.57
Reappraisal	145,089.75	255,412.38
Sub-Total	235,534.38	389,313.53
Remittances	2,041,478.69	3,596,164.57
Sub-Total	2,277,013.07	3,985,478.10
Amounts Due		213.85
Sub-Total	2,277,013.07	3,985,691.95
Amounts Overpaid		
Total	\$ 2,277,013.07	\$ 3,985,691.95

<b>County School Taxes</b>	<b>Municipal Taxes</b>	<b>Total Ad Valorem Taxes</b>
\$ 7,814,118.62	\$ 3,228,926.35	\$ 19,176,756.85
(252,328.80)	(127,120.42)	(645,733.82)
7,561,789.82	3,101,805.93	18,531,023.03
	(157,216.00)	(485,603.92)
(438,454.18)	(135,880.70)	(1,026,250.30)
(36,818.30)		(102,866.21)
		(137,555.45)
(386,565.14)	(152,958.36)	(940,512.02)
36,340.76	101,183.36	308,218.83
6,736,292.96	2,756,934.23	15,744,291.73
11,955.81	4,867.41	27,830.41
11,435.18	4,461.81	26,208.65
(3,082.72)	(66.99)	(3,819.25)
(1,998.50)	(32.96)	(4,035.76)
(11,202.86)	(4,309.35)	(25,577.03)
(45.56)		(91.12)
6,743,354.31	2,761,854.15	15,764,807.63
3,015.48		5,808.60
312.73		625.46
6,746,682.52	2,761,854.15	15,771,241.69
		151.26
134,867.09	46,064.64	272,405.79
134,867.09	46,064.64	272,405.79
44,529.94	18,344.91	104,121.25
427,648.46	177,231.82	1,005,382.41
741,912.58	287,706.01	1,654,466.50
6,004,968.96	2,474,148.14	14,116,760.36
6,746,881.54	2,761,854.15	15,771,226.86
		213.85
6,746,881.54	2,761,854.15	15,771,440.71
(199.02)		(199.02)
\$ 6,746,682.52	\$ 2,761,854.15	\$ 15,771,241.69

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**Summary of Ad Valorem Taxes and Distributions****Regular Assessments: October 1, 2014 through September 30, 2015****Regular Collections: June 11, 2015 through June 10, 2016**

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	State	County
<b>Taxable Valuations</b>		
Gross Valuations Assessed	478,453,640	478,453,640
Errors in Assessments	(15,663,800)	(15,663,800)
Gross Valuations Assessed	462,789,840	462,789,840
Abatements	(23,456,280)	(23,456,280)
Regular Homestead Exemptions	(33,791,140)	(17,382,840)
Act #48 Exemptions	(26,583,260)	(26,583,260)
Act #91-A Exemptions	(6,524,760)	(2,251,140)
Act #91-B Exemptions	(17,657,380)	(2,169,760)
Other Exemptions	(23,587,560)	(23,587,560)
Errors in Exemptions	11,896,300	11,504,600
Net Valuations Assessed	343,085,760	378,863,600

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<b>County School</b>	<b>Municipal</b>
478,453,640	329,206,440
(15,663,800)	(14,021,420)
<hr/> 462,789,840	<hr/> 315,185,020
	(17,181,700)
(26,583,260)	(14,359,200)
(2,251,140)	
(23,587,560)	(16,429,200)
2,264,300	11,280,800
<hr/> 412,632,180	<hr/> 278,495,720
<hr/> <hr/>	<hr/> <hr/>

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***Distribution of State Ad Valorem Taxes******Regular Assessments: October 1, 2014 through September 30, 2015******Regular Collections: June 11, 2015 through June 10, 2016***

	<b>General</b>	<b>Soldier</b>
Gross Taxes Assessed	\$ 1,196,134.10	\$ 478,453.64
Errors in Assessments	(39,159.50)	(15,663.80)
Gross Taxes Assessed	1,156,974.60	462,789.84
Abatements	(58,640.70)	(23,456.28)
Regular Homestead Exemptions	(84,477.85)	(33,791.14)
Act #48 Exemptions	(66,458.15)	(26,583.26)
Act #91-A Exemptions	(16,311.90)	(6,524.76)
Act #91-B Exemptions	(44,143.45)	(17,657.38)
Other Exemptions	(58,968.90)	(23,587.56)
Errors in Exemptions	29,740.75	11,896.30
Net Taxes Assessed	857,714.40	343,085.76
Interest	1,544.17	617.37
Litigations - All Prior Years	1,505.55	602.22
Insolvents - Current	(16.35)	(6.54)
Litigations - Current	(294.75)	(117.90)
Litigations - All Prior Years	(1,469.25)	(587.70)
Refunds	(6.70)	(2.68)
Net Taxes Collected	858,977.07	343,590.53
Supernumerary Contribution (7%)	383.27	153.31
Payment in Lieu of Taxes	45.99	18.39
Amount for Disbursements	859,406.33	343,762.23
<b><u>Disbursements</u></b>		
Final Settlement Mileage	58.18	23.26
Commissions on Assessments	9,304.77	6,871.81
Commissions on Collections	9,304.77	6,871.81
Salary - Revenue Commissioner	5,659.82	2,263.91
Reappraisal	55,363.39	21,731.34
Sub-Total	79,690.93	37,762.13
Remittances	779,715.40	306,000.10
Total	\$ 859,406.33	\$ 343,762.23



School	Total State Taxes
\$ 1,435,360.92	\$ 3,109,948.66
(46,991.40)	(101,814.70)
1,388,369.52	3,008,133.96
(101,373.42)	(82,096.98)
(79,749.78)	(219,642.41)
(19,574.28)	(172,791.19)
(52,972.14)	(42,410.94)
(70,762.68)	(114,772.97)
8,259.36	(153,319.14)
1,072,196.58	49,896.41
2,009.18	2,272,996.74
1,806.66	4,170.72
(577.98)	3,914.43
(353.70)	(600.87)
(1,763.10)	(766.35)
(8.04)	(3,820.05)
1,073,309.60	(17.42)
479.72	2,275,877.20
55.19	1,016.30
1,073,844.51	119.57
	2,277,013.07
69.82	151.26
21,466.19	37,642.77
21,466.19	37,642.77
7,084.10	15,007.83
67,995.02	145,089.75
118,081.32	235,534.38
955,763.19	2,041,478.69
\$ 1,073,844.51	\$ 2,277,013.07

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

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

***Regular Collections: June 11, 2015 through June 10, 2016***

	General	Road and Bridge	Total County Taxes
Gross Taxes Assessed	\$ 3,349,175.48	\$ 1,674,587.74	\$ 5,023,763.22
Errors in Assessments	(109,646.60)	(54,823.30)	(164,469.90)
Gross Taxes Assessed	3,239,528.88	1,619,764.44	4,859,293.32
Abatements	(164,193.96)	(82,096.98)	(246,290.94)
Regular Homestead Exemptions	(121,679.88)	(60,839.94)	(182,519.82)
Act #48 Exemptions	(186,082.82)	(93,041.41)	(279,124.23)
Act #91-A Exemptions	(15,757.98)	(7,878.99)	(23,636.97)
Act #91-B Exemptions	(15,188.32)	(7,594.16)	(22,782.48)
Other Exemptions	(165,112.92)	(82,556.46)	(247,669.38)
Errors in Exemptions	80,532.20	40,266.10	120,798.30
Net Taxes Assessed	2,652,045.20	1,326,022.60	3,978,067.80
Interest	4,557.49	2,278.98	6,836.47
Litigations - All Prior Years	4,264.82	2,132.41	6,397.23
Insolvents - Current	(45.78)	(22.89)	(68.67)
Litigations - Current	(825.30)	(412.65)	(1,237.95)
Litigations - All Prior Years	(4,163.18)	(2,081.59)	(6,244.77)
Refunds	(18.76)	(9.38)	(28.14)
Net Taxes Collected	2,655,814.49	1,327,907.48	3,983,721.97
Supernumerary Contribution (7%)	1,184.55	592.27	1,776.82
Payment in Lieu of Taxes	128.77	64.39	193.16
Amount for Disbursements	2,657,127.81	1,328,564.14	3,985,691.95

### **Disbursements**

Commissions on Assessments	27,273.14	26,558.15	53,831.29
Commissions on Collections	27,273.14	26,558.15	53,831.29
Salary - Revenue Commissioner	17,492.38	8,746.19	26,238.57
Reappraisal	171,409.66	84,002.72	255,412.38
Sub-Total	243,448.32	145,865.21	389,313.53
Remittances	2,413,465.64	1,182,698.93	3,596,164.57
Sub-Total	2,656,913.96	1,328,564.14	3,985,478.10
Amounts Due	213.85		213.85
Total	\$ 2,657,127.81	\$ 1,328,564.14	\$ 3,985,691.95

***Distribution of County School Ad Valorem Taxes***  
***Regular Assessments: October 1, 2014 through September 30, 2015***  
***Regular Collections: June 11, 2015 through June 10, 2016***

	County-Wide	District #1
Gross Taxes Assessed	\$ 2,392,268.20	\$ 1,906,324.56
Errors in Assessments	(78,319.00)	(20,496.00)
Gross Taxes Assessed	2,313,949.20	1,885,828.56
Act #48 Exemptions	(132,916.30)	(157,464.24)
Act #91-A Exemptions	(11,255.70)	(9,600.72)
Other Exemptions	(117,937.80)	(109,970.16)
Errors in Exemptions	11,321.50	1,343.52
Net Taxes Assessed	2,063,160.90	1,610,136.96
Interest	3,659.96	2,964.26
Litigations - All Prior Years	3,086.30	473.76
Insolvents - Current	(963.30)	(1.92)
Litigations - Current	(589.50)	(1,345.20)
Litigations - All Prior Years	(3,013.70)	(473.76)
Refunds	(13.40)	(32.16)
Net Taxes Collected	2,065,327.26	1,611,721.94
Supernumerary Contribution (7%)	923.82	711.15
Payment in Lieu of Taxes	91.98	220.75
Amount for Disbursements	2,066,343.06	1,612,653.84
<b><u>Disbursements</u></b>		
Commissions on Assessments	41,306.55	32,234.44
Commissions on Collections	41,306.55	32,234.44
Salary - Revenue Commissioner	13,642.17	10,501.67
Reappraisal	131,021.44	100,794.61
Sub-Total	227,276.71	175,765.16
Remittances	1,839,126.00	1,436,938.73
Sub-Total	2,066,402.71	1,612,703.89
Amounts Overpaid	(59.65)	(50.05)
Total	\$ 2,066,343.06	\$ 1,612,653.84
<b><u>Taxable Valuations</u></b>		
Gross Valuations Assessed	478,453,640	158,860,380
Errors in Assessments	(15,663,800)	(1,708,000)
Gross Valuations Assessed	462,789,840	157,152,380
Act #48 Exemptions	(26,583,260)	(13,122,020)
Act #91-A Exemptions	(2,251,140)	(800,060)
Other Exemptions	(23,587,560)	(9,164,180)
Errors in Exemptions	2,264,300	111,960
Net Valuations Assessed	412,632,180	134,178,080

District #48	District #E	Total County School Taxes
\$ 3,155,186.54	\$ 360,339.32	\$ 7,814,118.62
(113,864.96)	(39,648.84)	(252,328.80)
3,041,321.58	320,690.48	7,561,789.82
(127,042.52)	(21,031.12)	(438,454.18)
(14,416.60)	(1,545.28)	(36,818.30)
(136,130.72)	(22,526.46)	(386,565.14)
23,675.74		36,340.76
2,787,407.48	275,587.62	6,736,292.96
4,698.96	632.63	11,955.81
7,739.72	135.40	11,435.18
(2,117.50)		(3,082.72)
(7.92)	(55.88)	(1,998.50)
(7,580.00)	(135.40)	(11,202.86)
		(45.56)
2,790,140.74	276,164.37	6,743,354.31
1,255.65	124.86	3,015.48
		312.73
2,791,396.39	276,289.23	6,746,682.52
55,802.81	5,523.29	134,867.09
55,802.81	5,523.29	134,867.09
18,542.22	1,843.88	44,529.94
178,117.57	17,714.84	427,648.46
308,265.41	30,605.30	741,912.58
2,483,220.30	245,683.93	6,004,968.96
2,791,485.71	276,289.23	6,746,881.54
(89.32)		(199.02)
\$ 2,791,396.39	\$ 276,289.23	\$ 6,746,682.52
286,835,140	32,758,120	
(10,351,360)	(3,604,440)	
276,483,780	29,153,680	
(11,549,320)	(1,911,920)	
(1,310,600)	(140,480)	
(12,375,520)	(2,047,860)	
2,152,340		
253,400,680	25,053,420	

***Distribution of County-Wide School Ad Valorem Taxes***  
***Regular Assessments: October 1, 2014 through September 30, 2015***  
***Regular Collections: June 11, 2015 through June 10, 2016***

	<b>Coffee County Board of Education</b>	<b>Enterprise City Board of Education</b>
Allocation Determined By State Superintendent of Education	23.28250%	69.19761%
County-Wide Taxes for Disbursement	<u>\$ 481,096.32</u>	<u>\$ 1,429,860.01</u>
<b><u>Disbursements</u></b>		
Commissions on Assessments	9,617.20	28,583.14
Commissions on Collections	9,617.20	28,583.14
Salary - Revenue Commissioner	3,176.24	9,440.05
Reappraisal	30,505.07	90,663.70
Sub-Total	<u>52,915.71</u>	<u>157,270.03</u>
Remittances	428,195.62	1,272,634.62
Sub-Total	<u>481,111.33</u>	<u>1,429,904.65</u>
Amounts Overpaid	(15.01)	(44.64)
Total	<u>\$ 481,096.32</u>	<u>\$ 1,429,860.01</u>

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<b>Elba City Board of Education</b>	<b>Total County-Wide School Tax</b>
7.51989%	100.00%
<u>\$ 155,386.73</u>	<u>\$ 2,066,343.06</u>
3,106.21	41,306.55
3,106.21	41,306.55
1,025.88	13,642.17
9,852.67	131,021.44
<u>17,090.97</u>	<u>227,276.71</u>
<u>138,295.76</u>	<u>1,839,126.00</u>
<u>155,386.73</u>	<u>2,066,402.71</u>
	(59.65)
<u>\$ 155,386.73</u>	<u>\$ 2,066,343.06</u>

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***Distribution of Municipal Ad Valorem Taxes******Regular Assessments: October 1, 2014 through September 30, 2015******Regular Collections: June 11, 2015 through June 10, 2016***

	Kinston	New Brockton
Gross Taxes Assessed	\$ 18,553.08	\$ 34,813.70
Errors in Assessments	(282.94)	(126.00)
Gross Taxes Assessed	18,270.14	34,687.70
Abatements		
Act #48 Exemptions	(1,972.04)	(3,081.20)
Other Exemptions	(3,135.72)	(4,759.30)
Errors in Exemptions	1.96	
Net Taxes Assessed	13,164.34	26,847.20
Interest	31.31	63.89
Litigations - All Prior Years		0.10
Insolvents - Current		
Litigations - Current		
Litigations - All Prior Years		(0.10)
Net Taxes Collected/Amount for Disbursement	13,195.65	26,911.09
<b><u>Disbursements</u></b>		
Commissions on Assessments	219.82	447.17
Commissions on Collections	219.82	447.17
Salary - Revenue Commissioner	88.19	182.11
Reappraisal	855.57	1,752.38
Sub-Total	1,383.40	2,828.83
Remittances	11,812.25	24,082.26
Total	\$ 13,195.65	\$ 26,911.09
<b><u>Taxable Valuations</u></b>		
Gross Valuations Assessed	2,650,440	6,962,740
Errors in Assessments	(40,420)	(25,200)
Gross Valuations Assessed	2,610,020	6,937,540
Abatements		
Act #48 Exemptions	(281,720)	(616,240)
Other Exemptions	(447,960)	(951,860)
Errors in Exemptions	280	
Net Valuations Assessed	1,880,620	5,369,440



	Elba	Enterprise	Total Municipal Taxes
\$	163,790.60	\$ 3,011,768.97	\$ 3,228,926.35
	(18,022.20)	(108,689.28)	(127,120.42)
	145,768.40	2,903,079.69	3,101,805.93
	(21,083.50)	(136,132.50)	(157,216.00)
	(9,559.60)	(121,267.86)	(135,880.70)
	(11,586.50)	(133,476.84)	(152,958.36)
	15,694.60	85,486.80	101,183.36
	119,233.40	2,597,689.29	2,756,934.23
	286.97	4,485.24	4,867.41
	71.80	4,389.91	4,461.81
		(66.99)	(66.99)
	(25.40)	(7.56)	(32.96)
	(71.80)	(4,237.45)	(4,309.35)
	119,494.97	2,602,252.44	2,761,854.15
	2,021.37	43,376.28	46,064.64
	2,021.37	43,376.28	46,064.64
	737.07	17,337.54	18,344.91
	7,129.17	167,494.70	177,231.82
	11,908.98	271,584.80	287,706.01
	107,585.99	2,330,667.64	2,474,148.14
\$	119,494.97	\$ 2,602,252.44	\$ 2,761,854.15
	32,758,120	286,835,140	329,206,440
	(3,604,440)	(10,351,360)	(14,021,420)
	29,153,680	276,483,780	315,185,020
	(4,216,700)	(12,965,000)	(17,181,700)
	(1,911,920)	(11,549,320)	(14,359,200)
	(2,317,300)	(12,712,080)	(16,429,200)
	3,138,920	8,141,600	11,280,800
	23,846,680	247,398,980	278,495,720

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***Distribution of Fees and Other Collections******Regular Collections: June 11, 2015 through June 10, 2016******Manufactured Homes and Other Collections: June 1, 2015 through May 31, 2016***

	<b>Forestry Acreage Assessment</b>	<b>Commissions and Fees on Assessments</b>	<b>Commissions and Fees on Collections</b>
Fees on Assessments	\$	\$ 4,105.00	\$
Fees on Collections			20,114.94
Acreage Assessments	25,045.31		
Deductions from Ad Valorem Taxes			
Interest Collected	26.09		
Manufactured Home Registrations			
Mail Fees			
Advertising			
Copy and Map Sales			
Citations and Probate Fees			
Excess on Land Sales			
Land Redemptions from Individuals			
Interest Earned			
Alabama Firefighter Annuity			
Fire Protection and Emergency Service Fees			
Commissions	(1,001.00)	283,334.42	283,334.42
Litigations - All Prior Years	8.00	25.00	
Litigations - Current Year			
Litigations - All Prior Years	(8.00)	(20.00)	
Errors in Assessments	(46.50)	(35.00)	
Amount for Disbursement	<u>24,023.90</u>	<u>287,409.42</u>	<u>303,449.36</u>
<b><u>Disbursements</u></b>			
Remittances	24,023.90	287,409.42	303,449.36
Total	<u>\$ 24,023.90</u>	<u>\$ 287,409.42</u>	<u>\$ 303,449.36</u>

<b>Fire Protection and Emergency Medical Fees</b>	<b>Official's Salary</b>	<b>Reappraisal Budget</b>	<b>Other Collections</b>	<b>Total</b>
\$	\$	\$	\$	\$
				4,105.00
				20,114.94
				25,045.31
	104,121.25	1,005,382.41	151.26	1,109,654.92
1,246.42				1,272.51
			18,529.00	18,529.00
			6,955.68	6,955.68
			11,672.50	11,672.50
			1,748.50	1,748.50
			10,320.00	10,320.00
			31,704.42	31,704.42
			22,616.90	22,616.90
			441.29	441.29
			116.00	116.00
523,060.00			15,750.00	538,810.00
(20,856.26)				544,811.58
30.00				63.00
(60.00)				(60.00)
(30.00)				(58.00)
(2,840.00)				(2,921.50)
500,550.16	104,121.25	1,005,382.41	120,005.55	2,344,942.05
500,550.16	104,121.25	1,005,382.41	120,005.55	2,344,942.05
\$ 500,550.16	\$ 104,121.25	\$ 1,005,382.41	\$ 120,005.55	\$ 2,344,942.05

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

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**State Taxes**

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

General	2.5 Mills
Soldier	1.0 Mill
School	3.0 Mills

**County Taxes**

The County Commission levied taxes for county purposes as follows:

General	7.0 Mills
Road and Bridge	3.5 Mills
County-Wide School	5.0 Mills
Coffee County Board of Education – District 1	12.0 Mills
Enterprise City Board of Education – District 48	11.0 Mills
Elba City Board of Education – District E	11.0 Mills

**Municipal Taxes**

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

Kinston	7.0 Mills
New Brockton	5.0 Mills
Elba	5.0 Mills
Enterprise – General	10.5 Mills

**Forestry 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 and Emergency Service Fees**

Fire protection and emergency 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 \$30.00 per year as provided by the *Code of Alabama 1975*, Section 45-16-140.02, effective with collections beginning October 1, 2010.

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

	<b>Revenue Commissioner Special Fund</b>	<b>Manufactured Home Trust Fund</b>
<b><u>Receipts</u></b>		
Issuance Fees	\$	\$ 1,807.00
Interest	273.83	
Miscellaneous	1.69	112.00
Total Receipts	275.52	1,919.00
<b><u>Disbursements</u></b>		
Total Disbursements		
Excess of Receipts Over/(Under) Disbursements	275.52	1,919.00
Balances - June 1, 2015	6,121.56	22,572.50
Balances - May 31, 2018	\$ 6,397.08	\$ 24,491.50