

Report on the
Office of Revenue Commissioner

Conecuh County, Alabama

Ad Valorem Tax Assessments:

October 1, 2015 through September 30, 2018

Ad Valorem Tax Collections:

May 27, 2016 through June 13, 2019

Manufactured Home Registrations and Other Collections:

June 1, 2016 through May 31, 2019

Filed: February 7, 2020



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

Dear Madam:

Under the authority of the *Code of Alabama 1975*, Section 41-5A-19, we submit this report on the results of the examination of the Office of Revenue Commissioner, Conecuh County, Alabama, on ad valorem tax assessments for the period October 1, 2015 through September 30, 2018; ad valorem tax collections for the period May 27, 2016 through June 13, 2019; manufactured home registrations and other collections for the period June 1, 2016 through May 31, 2019.

Sworn to and subscribed before me this
the 4th day of January, 20 20.

Brammer Amber Witten
Notary Public

Sworn to and subscribed before me this
the 13th day of January, 20 20.

Elissa B. Brown
Notary Public

Respectfully submitted,

Cindy R. Wilson

Cindy R. Wilson
Examiner of Public Accounts

Meagan McDonald

Meagan McDonald
Examiner of Public Accounts

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Department of
Examiners of Public Accounts

SUMMARY

**Office of Revenue Commissioner
Conecuh County, Alabama
Regular Assessments: October 1, 2015 through September 30, 2018
Regular Collections: May 27, 2016 through June 13, 2019
Manufactured Home Registrations and
Other Collections: June 1, 2016 through May 31, 2019**

The Office of Revenue Commissioner, Conecuh County, Alabama, (hereinafter referred to as the "Revenue Commissioner") was created by the *Code of Alabama 1975*, Section 45-18-241. 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 Jimmy L. Bell 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.

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

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

Exhibit 1 summarizes the amounts due and overpaid by the Revenue Commissioner. These amounts resulted from errors made in calculating, withholding and distributing the salary of the Revenue Commissioner and the calculating of commissions. 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 to discuss the results of this report. Representing the Department of Examiners of Public Accounts were: Megan McDonald, Examiner, and Cindy R. Wilson, Examiner.

Financial Information

Summary of Audit Settlement**Regular Assessments: October 1, 2015 through September 30, 2018****Regular Collections: May 27, 2016 through June 13, 2019****Other Collections: June 1, 2016 through May 31, 2019**

	2017-2018 Audit Settlement	
	Amounts Due	Amounts Overpaid
<hr/>		
<u>State of Alabama</u>		
General Ad Valorem Tax	\$	\$ (889.35)
Soldier Ad Valorem Tax		(356.21)
School Ad Valorem Tax		(1,116.11)
Total State of Alabama		<hr/> (2,361.67) <hr/>
<u>Conecuh County</u>		
General Ad Valorem Tax		(2,808.13)
Road and Bridge Ad Valorem Tax		(2,607.93)
Sub-Total		<hr/> (5,416.06) <hr/>
Fees and Commissions on Assessments	2,412.14	
Fees and Commissions on Collections		(951.22)
Salary - Revenue Commissioner		
Total Conecuh County	<hr/> 2,412.14 <hr/>	<hr/> (6,367.28) <hr/>
<u>Conecuh County Schools</u>		
<u>Conecuh County Board of Education</u>		
<u>Ad Valorem Taxes</u>		
District #1 Taxes (9.5 Mills)		(2,724.75)
District #62 Taxes (9.5 Mills)		(997.54)
Total Conecuh County Board of Education		<hr/> (3,722.29) <hr/>
<u>Officials and Individuals</u>		
Fire District - Ad Valorem Taxes	10,039.10	
Total Officials and Individuals	<hr/> 10,039.10 <hr/>	
Totals	<hr/> \$ 12,451.24 <hr/>	<hr/> \$ (12,451.24) <hr/>

2015-2016 Audit Settlement		Combined Amounts Due	Combined Amounts Overpaid	Net Settlement	
Amounts Due	Amounts Overpaid			Amounts Due	Amounts Overpaid
\$	\$ (45.41)	\$	\$ (934.76)	\$	\$ (934.76)
	(18.73)		(374.94)		(374.94)
	(19.75)		(1,135.86)		(1,135.86)
	(83.89)		(2,445.56)		(2,445.56)
	(78.02)		(2,886.15)		(2,886.15)
	(60.97)		(2,668.90)		(2,668.90)
	(138.99)		(5,555.05)		(5,555.05)
		2,412.14		2,412.14	
			(951.22)		(951.22)
203.19		203.19		203.19	
203.19	(138.99)	2,615.33	(6,506.27)	2,615.33	(6,506.27)
114.53		114.53	(2,724.75)		(2,610.22)
	(43.56)		(1,041.10)		(1,041.10)
114.53	(43.56)	114.53	(3,765.85)		(3,651.32)
	(51.28)	10,039.10	(51.28)	9,987.82	
	(51.28)	10,039.10	(51.28)	9,987.82	
\$ 317.72	\$ (317.72)	\$ 12,768.96	\$ (12,768.96)	\$ 12,603.15	\$ (12,603.15)

Detail of Disbursements and Audit Settlement**Regular Assessments: October 1, 2017 through September 30, 2018****Regular Collections: July 26, 2018 through June 13, 2019****Other Collections: June 1, 2018 through May 31, 2019**

	Total Collections	Commissions and Special Deductions
<u>State of Alabama</u>		
General Ad Valorem Tax	\$ 309,426.79	\$ (32,662.97)
Soldier Ad Valorem Tax	123,770.65	(14,968.67)
School Ad Valorem Tax	380,391.39	(45,834.07)
Sub-Total	<u>813,588.83</u>	<u>(93,465.71)</u>
Forestry Commission - Forestry Acreage Assessment	45,473.98	(1,818.94)
Manufactured Home Registrations	1,028.50	
Total State of Alabama	<u>860,091.31</u>	<u>(95,284.65)</u>
<u>Conecuh County</u>		
General Ad Valorem Tax	1,037,652.22	(106,221.42)
Road and Bridge Ad Valorem Tax	907,945.16	(109,851.42)
Sub-Total	<u>1,945,597.38</u>	<u>(216,072.84)</u>
Fees and Commissions on Assessments	460.00	95,941.79
Fees and Commissions on Collections	9,770.00	82,191.53
Salary - Revenue Commissioner		74,816.48
Provision for Reappraisal Maintenance		313,404.02
Certified Mail	3,938.75	
Advertising	6,630.00	
Probate Judge Fees	2,875.00	
Excess Land Sales Trust Fund	50,164.40	
Manufactured Home Registrations	2,588.00	
Manufactured Home Trust Fund	199.00	
Total Conecuh County	<u>2,022,222.53</u>	<u>350,280.98</u>
<u>Conecuh County Schools</u>		
<u>Conecuh County Board of Education</u>		
<u>Ad Valorem Taxes</u>		
District #1 Taxes (.5 Mill)	50,368.30	
District #62 Taxes (.5 Mill)	17,904.67	
District #1 Taxes (9.5 Mills)	957,008.90	(115,634.64)
District #62 Taxes (9.5 Mills)	340,195.23	(40,907.94)
Total County Board of Education Ad Valorem Taxes	<u>1,365,477.10</u>	<u>(156,542.58)</u>
Manufactured Home Registrations	1,028.50	
Total Conecuh County Board of Education	<u>1,366,505.60</u>	<u>(156,542.58)</u>
Sub-Total Forward	\$ 4,248,819.44	\$ 98,453.75

Net Amount To Be Remitted		Audit Settlement	
	Remittances	Amounts Due	Amounts Overpaid
\$ 276,763.82	\$ 277,653.17	\$	\$ (889.35)
108,801.98	109,158.19		(356.21)
334,557.32	335,673.43		(1,116.11)
720,123.12	722,484.79		(2,361.67)
43,655.04	43,655.04		
1,028.50	1,028.50		
764,806.66	767,168.33		(2,361.67)
931,430.80	934,238.93		(2,808.13)
798,093.74	800,701.67		(2,607.93)
1,729,524.54	1,734,940.60		(5,416.06)
96,401.79	93,989.65	2,412.14	
91,961.53	92,912.75		(951.22)
74,816.48	74,816.48		
313,404.02	313,404.02		
3,938.75	3,938.75		
6,630.00	6,630.00		
2,875.00	2,875.00		
50,164.40	50,164.40		
2,588.00	2,588.00		
199.00	199.00		
2,372,503.51	2,376,458.65	2,412.14	(6,367.28)
50,368.30	50,368.30		
17,904.67	17,904.67		
841,374.26	844,099.01		(2,724.75)
299,287.29	300,284.83		(997.54)
1,208,934.52	1,212,656.81		(3,722.29)
1,028.50	1,028.50		
1,209,963.02	1,213,685.31		(3,722.29)
\$ 4,347,273.19	\$ 4,357,312.29	\$ 2,412.14	\$ (12,451.24)

Detail of Disbursements and Audit Settlement***Regular Assessments: October 1, 2017 through September 30, 2018******Regular Collections: July 26, 2018 through June 13, 2019******Other Collections: June 1, 2018 through May 31, 2019***

	Total Collections	Commissions and Special Deductions
Sub-Total Brought Forward	\$ 4,248,819.44	\$ 98,453.75
<u>Municipal</u>		
<u>Evergreen</u>		
General Ad Valorem Taxes	343,756.95	(49,735.32)
Manufactured Home Registrations	203.50	
Total Evergreen	<u>343,960.45</u>	<u>(49,735.32)</u>
<u>Castleberry</u>		
General Ad Valorem Taxes	10,119.69	(1,077.97)
Manufactured Home Registrations	51.50	
Total Castleberry	<u>10,171.19</u>	<u>(1,077.97)</u>
<u>Repton</u>		
General Ad Valorem Taxes	5,433.36	(561.14)
Manufactured Home Registrations	10.00	
Total Repton	<u>5,443.36</u>	<u>(561.14)</u>
Total Municipal	<u>359,575.00</u>	<u>(51,374.43)</u>
<u>Officials and Individuals</u>		
Fire District - Ad Valorem Taxes	389,120.25	(47,079.32)
Alabama Firefighters' Annuity and Benefit Fund	320.00	
Alabama Association of Rescue Squads	408.00	
Total Officials and Individuals	<u>389,848.25</u>	<u>(47,079.32)</u>
Totals	<u>\$ 4,998,242.69</u>	<u>\$</u>

Net Amount To Be Remitted	Remittances	Audit Settlement	
		Amounts Due	Amounts Overpaid
\$ 4,347,273.19	\$ 4,357,312.29	\$ 2,412.14	\$ (12,451.24)
294,021.63	294,021.63		
203.50	203.50		
<u>294,225.13</u>	<u>294,225.13</u>		
9,041.72	9,041.72		
51.50	51.50		
<u>9,093.22</u>	<u>9,093.22</u>		
4,872.22	4,872.22		
10.00	10.00		
<u>4,882.22</u>	<u>4,882.22</u>		
<u>308,200.57</u>	<u>308,200.57</u>		
342,040.93	332,001.83	10,039.10	
320.00	320.00		
408.00	408.00		
<u>342,768.93</u>	<u>332,729.83</u>	<u>10,039.10</u>	
<u>\$ 4,998,242.69</u>	<u>\$ 4,998,242.69</u>	<u>\$ 12,451.24</u>	<u>\$ (12,451.24)</u>

Summary of Ad Valorem Taxes and Distributions**Regular Assessments: October 1, 2017 through September 30, 2018****Regular Collections: July 26, 2018 through June 13, 2019**

	State Taxes	County Taxes
Gross Taxes Assessed	\$ 1,139,950.89	\$ 2,630,655.90
Errors in Assessments	(22,976.20)	(53,022.00)
Gross Taxes Assessed	1,116,974.69	2,577,633.90
Abatements	(10,592.19)	(45,395.10)
Regular Homestead Exemptions	(39,556.01)	(49,579.20)
Act #91-A Exemptions	(4,577.69)	(4,790.10)
Act #48 Exemptions	(70,556.20)	(162,822.00)
Act #91-B Exemptions	(22,631.31)	(8,438.70)
Other Exemptions	(159,363.36)	(367,761.60)
Errors in Exemptions	2,679.30	3,763.20
Net Taxes Assessed	812,377.23	1,942,610.40
Interest	1,583.40	3,844.98
Insolvents - Prior Year	167.96	387.60
Litigations - All Prior Years	938.99	2,166.90
Insolvents - Current	(282.88)	(652.80)
Insolvents - Prior Year	(167.96)	(387.60)
Litigations - All Prior Years	(938.99)	(2,166.90)
Refunds	(88.92)	(205.20)
Net Taxes Collected/Amounts for Disbursement	813,588.83	1,945,597.38
<u>Disbursements</u>		
Commissions on Assessments	13,892.51	29,250.42
Commissions on Collections	13,892.51	29,250.42
Salary - Revenue Commissioner	12,660.89	30,374.14
Reappraisal Update	53,019.80	127,197.86
Sub-Total	93,465.71	216,072.84
Remittances	722,484.79	1,734,940.60
Sub-Total	815,950.50	1,951,013.44
Amounts Due		
Sub-Total	815,950.50	1,951,013.44
Amounts Overpaid	(2,361.67)	(5,416.06)
Total	\$ 813,588.83	\$ 1,945,597.38

County School Taxes	Municipal Taxes	Fire District Taxes	Total Ad Valorem Taxes
\$ 1,753,770.60	\$ 586,392.90	\$ 526,131.18	\$ 6,636,901.47
(35,348.00)	(11,977.50)	(10,604.40)	(133,928.10)
1,718,422.60	574,415.40	515,526.78	6,502,973.37
	(6,040.60)	(9,079.02)	(71,106.91)
	(7,534.00)	(9,915.84)	(106,585.05)
(3,193.40)	(340.00)	(958.02)	(13,859.21)
(108,548.00)	(24,046.60)	(32,564.40)	(398,537.20)
	(1,380.60)	(1,687.74)	(34,138.35)
(245,174.40)	(177,984.90)	(73,552.32)	(1,023,836.58)
1,862.60	1,437.00	752.64	10,494.74
1,363,369.40	358,525.70	388,522.08	4,865,404.81
2,679.70	1,145.60	769.77	10,023.45
258.40	224.60	77.52	1,116.08
1,444.60	303.60	433.38	5,287.47
(435.20)	(361.30)	(130.56)	(1,862.74)
(258.40)	(224.60)	(77.52)	(1,116.08)
(1,444.60)	(303.60)	(433.38)	(5,287.47)
(136.80)		(41.04)	(471.96)
1,365,477.10	359,310.00	389,120.25	4,873,093.56
25,944.07	18,162.91	7,782.41	95,032.32
25,944.07	4,412.65	7,782.41	81,282.06
20,159.46	5,547.12	6,074.87	74,816.48
84,494.98	23,251.75	25,439.63	313,404.02
156,542.58	51,374.43	47,079.32	564,534.88
1,212,656.81	307,935.57	332,001.83	4,310,019.60
1,369,199.39	359,310.00	379,081.15	4,874,554.48
		10,039.10	10,039.10
1,369,199.39	359,310.00	389,120.25	4,884,593.58
(3,722.29)			(11,500.02)
\$ 1,365,477.10	\$ 359,310.00	\$ 389,120.25	\$ 4,873,093.56

Summary of Ad Valorem Taxes and Distributions**Regular Assessments: October 1, 2017 through September 30, 2018****Regular Collections: July 26, 2018 through June 13, 2019**

	State	County
<u>Taxable Valuations</u>		
Gross Valuations Assessed	175,377,060	175,377,060
Errors in Assessments	(3,534,800)	(3,534,800)
Gross Valuations Assessed	<u>171,842,260</u>	<u>171,842,260</u>
Abatements	(3,026,340)	(3,026,340)
Regular Homestead Exemptions	(6,085,540)	(3,305,280)
Act #91-A Exemptions	(704,260)	(319,340)
Act #48 Exemptions	(10,854,800)	(10,854,800)
Act #91-B Exemptions	(3,481,740)	(562,580)
Other Exemptions	(24,517,440)	(24,517,440)
Errors in Exemptions	412,200	250,880
Net Valuations Assessed	<u><u>123,584,340</u></u>	<u><u>129,507,360</u></u>

County School	Municipal	Fire District
175,377,060	61,372,920	175,377,060
(3,534,800)	(1,223,280)	(3,534,800)
171,842,260	60,149,640	171,842,260
	(604,060)	(3,026,340)
	(753,400)	(3,305,280)
(319,340)	(34,000)	(319,340)
(10,854,800)	(2,699,400)	(10,854,800)
	(138,060)	(562,580)
(24,517,440)	(18,658,920)	(24,517,440)
186,260	143,700	250,880
136,336,940	37,405,500	129,507,360

Distribution of State Ad Valorem Taxes***Regular Assessments: October 1, 2017 through September 30, 2018******Regular Collections: July 26, 2018 through June 13, 2019***

	General	Soldier
Gross Taxes Assessed	\$ 438,442.65	\$ 175,377.06
Errors in Assessments	(8,837.00)	(3,534.80)
Gross Taxes Assessed	429,605.65	171,842.26
Abatements	(7,565.85)	(3,026.34)
Regular Homestead Exemptions	(15,213.85)	(6,085.54)
Act #91-A Exemptions	(1,760.65)	(704.26)
Act #48 Exemptions	(27,137.00)	(10,854.80)
Act #91-B Exemptions	(8,704.35)	(3,481.74)
Other Exemptions	(61,293.60)	(24,517.44)
Errors in Exemptions	1,030.50	412.20
Net Taxes Assessed	308,960.85	123,584.34
Interest	608.94	243.51
Insolvents - Prior Year	64.60	25.84
Litigations - All Prior Years	361.15	144.46
Insolvents - Current	(108.80)	(43.52)
Insolvents - Prior Year	(64.60)	(25.84)
Litigations - All Prior Years	(361.15)	(144.46)
Refunds	(34.20)	(13.68)
Net Taxes Collected/Amounts for Disbursements	309,426.79	123,770.65
<u>Disbursements</u>		
Commissions on Assessments	3,809.27	2,475.41
Commissions on Collections	3,809.27	2,475.41
Salary - Revenue Commissioner	4,827.68	1,931.09
Reappraisal Update	20,216.75	8,086.76
Sub-Total	32,662.97	14,968.67
Remittances	277,653.17	109,158.19
Sub-Total	310,316.14	124,126.86
Amounts Overpaid	(889.35)	(356.21)
Total	\$ 309,426.79	\$ 123,770.65

School	Total State Taxes
\$ 526,131.18	\$ 1,139,950.89
(10,604.40)	(22,976.20)
515,526.78	1,116,974.69
(18,256.62)	(10,592.19)
(2,112.78)	(39,556.01)
(32,564.40)	(4,577.69)
(10,445.22)	(70,556.20)
(73,552.32)	(22,631.31)
1,236.60	(159,363.36)
379,832.04	2,679.30
730.95	812,377.23
77.52	1,583.40
433.38	167.96
(130.56)	938.99
(77.52)	(282.88)
(433.38)	(167.96)
(41.04)	(938.99)
380,391.39	(88.92)
	813,588.83
7,607.83	13,892.51
7,607.83	13,892.51
5,902.12	12,660.89
24,716.29	53,019.80
45,834.07	93,465.71
335,673.43	722,484.79
381,507.50	815,950.50
(1,116.11)	(2,361.67)
\$ 380,391.39	\$ 813,588.83

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Distribution of County Ad Valorem Taxes

Regular Assessments: October 1, 2017 through September 30, 2018

Regular Collections: July 26, 2018 through June 13, 2019

	General	Road and Bridge	Total County Taxes
Gross Taxes Assessed	\$ 1,403,016.48	\$ 1,227,639.42	\$ 2,630,655.90
Errors in Assessments	(28,278.40)	(24,743.60)	(53,022.00)
Gross Taxes Assessed	1,374,738.08	1,202,895.82	2,577,633.90
Abatements	(24,210.72)	(21,184.38)	(45,395.10)
Regular Homestead Exemptions	(26,442.24)	(23,136.96)	(49,579.20)
Act #91-A Exemptions	(2,554.72)	(2,235.38)	(4,790.10)
Act #48 Exemptions	(86,838.40)	(75,983.60)	(162,822.00)
Act #91-B Exemptions	(4,500.64)	(3,938.06)	(8,438.70)
Other Exemptions	(196,139.52)	(171,622.08)	(367,761.60)
Errors in Exemptions	2,007.04	1,756.16	3,763.20
Net Taxes Assessed	1,036,058.88	906,551.52	1,942,610.40
Interest	2,050.94	1,794.04	3,844.98
Insolvents - Prior Year	206.72	180.88	387.60
Litigations - All Prior Years	1,155.68	1,011.22	2,166.90
Insolvents - Current	(348.16)	(304.64)	(652.80)
Insolvents - Prior Year	(206.72)	(180.88)	(387.60)
Litigations - All Prior Years	(1,155.68)	(1,011.22)	(2,166.90)
Refunds	(109.44)	(95.76)	(205.20)
Net Taxes Collected/Amounts for Disbursement	1,037,652.22	907,945.16	1,945,597.38
<u>Disbursements</u>			
Commissions on Assessments	11,091.52	18,158.90	29,250.42
Commissions on Collections	11,091.52	18,158.90	29,250.42
Salary - Revenue Commissioner	16,199.56	14,174.58	30,374.14
Reappraisal Update	67,838.82	59,359.04	127,197.86
Sub-Total	106,221.42	109,851.42	216,072.84
Remittances	934,238.93	800,701.67	1,734,940.60
Sub-Total	1,040,460.35	910,553.09	1,951,013.44
Amounts Overpaid	(2,808.13)	(2,607.93)	(5,416.06)
Total	\$ 1,037,652.22	\$ 907,945.16	\$ 1,945,597.38

Distribution of County School Ad Valorem Taxes
Regular Assessments: October 1, 2017 through September 30, 2018
Regular Collections: July 26, 2018 through June 13, 2019

	County-Wide	District #1 (.5 Mill)
Gross Taxes Assessed	\$	\$ 59,735.70
Errors in Assessments		(1,181.29)
Gross Taxes Assessed		58,554.41
Act #91-A Exemptions		(119.19)
Act #48 Exemptions		(4,372.44)
Other Exemptions		(3,789.69)
Errors in Exemptions		30.28
Net Taxes Assessed		50,303.37
Interest		75.63
Insolvents - Prior Year		1.78
Litigations - All Prior Years	676.78	57.05
Insolvents - Current		(3.86)
Insolvents - Prior Year		(1.78)
Litigations - All Prior Years	(676.78)	(57.05)
Refunds		(6.84)
Net Taxes Collected/Amounts for Disbursement		50,368.30

Disbursements

Commissions on Assessments		
Commissions on Collections		
Salary - Revenue Commissioner		
Reappraisal Update		
Sub-Total		
Remittances		50,368.30
Sub-Total		50,368.30
Amounts Overpaid		
Total	\$	\$ 50,368.30

Taxable Valuations

Gross Valuations Assessed Except Motor Vehicles	119,471,400
Errors in Assessments	(2,362,580)
Gross Valuations Assessed Except Motor Vehicles	117,108,820
Act #91-A Exemptions	(238,380)
Act #48 Exemptions	(8,744,880)
Other Exemptions	(7,579,380)
Errors in Exemptions	60,560
Net Valuations Assessed	100,606,740

District #62 (.5 Mill)	District #1 (9.5 Mills)	District #62 (9.5 Mills)	Total County School Taxes
\$ 27,952.83 (586.11)	\$ 1,134,978.30 (22,444.51)	\$ 531,103.77 (11,136.09)	\$ 1,753,770.60 (35,348.00)
27,366.72 (40.48)	1,112,533.79 (2,264.61)	519,967.68 (769.12)	1,718,422.60 (3,193.40)
(1,054.96)	(83,076.36)	(20,044.24)	(108,548.00)
(8,469.03)	(72,004.11)	(160,911.57)	(245,174.40)
62.85	575.32	1,194.15	1,862.60
17,865.10	955,764.03	339,436.90	1,363,369.40
57.47	1,448.17	1,098.43	2,679.70
11.14	33.82	211.66	258.40
15.18	407.17	288.42	1,444.60
(17.90)	(73.34)	(340.10)	(435.20)
(11.14)	(33.82)	(211.66)	(258.40)
(15.18)	(407.17)	(288.42)	(1,444.60)
	(129.96)		(136.80)
17,904.67	957,008.90	340,195.23	1,365,477.10
	19,140.18	6,803.89	25,944.07
	19,140.18	6,803.89	25,944.07
	14,900.38	5,259.08	20,159.46
	62,453.90	22,041.08	84,494.98
	115,634.64	40,907.94	156,542.58
17,904.67	844,099.01	300,284.83	1,212,656.81
17,904.67	959,733.65	341,192.77	1,369,199.39
	(2,724.75)	(997.54)	(3,722.29)
\$ 17,904.67	\$ 957,008.90	\$ 340,195.23	\$ 1,365,477.10
55,905,660 (1,172,220)	119,471,400 (2,362,580)	55,905,660 (1,172,220)	
54,733,440 (80,960)	117,108,820 (238,380)	54,733,440 (80,960)	
(2,109,920)	(8,744,880)	(2,109,920)	
(16,938,060)	(7,579,380)	(16,938,060)	
125,700	60,560	125,700	
35,730,200	100,606,740	35,730,200	

Distribution of Municipal Ad Valorem Taxes***Regular Assessments: October 1, 2017 through September 30, 2018******Regular Collections: July 26, 2018 through June 13, 2019***

	Evergreen	Castleberry
Gross Taxes Assessed	\$ 559,056.60	\$ 16,986.20
Errors in Assessments	(11,722.20)	(68.50)
Gross Taxes Assessed	547,334.40	16,917.70
Abatements	(6,040.60)	
Regular Homestead Exemptions	(7,534.00)	
Act #91-A Exemptions	(340.00)	
Act #48 Exemptions	(21,099.20)	(1,854.00)
Act #91-B Exemptions	(1,380.60)	
Other Exemptions	(169,380.60)	(4,955.70)
Errors in Exemptions	1,437.00	
Net Taxes Assessed	342,996.40	10,108.00
Interest	1,118.55	14.99
Insolvents - Prior Year	222.80	1.80
Litigations - All Prior Years	303.60	
Insolvents - Current	(358.00)	(3.30)
Insolvents - Prior Year	(222.80)	(1.80)
Litigations - All Prior Years	(303.60)	
Net Taxes Collected/Amounts for Disbursement	343,756.95	10,119.69
<u>Disbursements</u>		
Commissions on Assessments	17,972.72	122.45
Commissions on Collections	4,222.45	122.45
Salary - Revenue Commissioner	5,305.39	159.88
Reappraisal Update	22,234.76	673.19
Sub-Total	49,735.32	1,077.97
Remittances	294,021.63	9,041.72
Total	\$ 343,756.95	\$ 10,119.69
<u>Taxable Valuations</u>		
Gross Valuations Assessed	55,905,660	3,397,240
Errors in Assessments	(1,172,220)	(13,700)
Gross Valuations Assessed	54,733,440	3,383,540
Abatements	(604,060)	
Homestead Exemptions	(753,400)	
Act #91-A Exemptions	(34,000)	
Act #48 Exemptions	(2,109,920)	(370,800)
Act #91-B Exemptions	(138,060)	
Other Exemptions	(16,938,060)	(991,140)
Errors in Exemptions	143,700	
Net Valuations Assessed	34,299,640	2,021,600

Repton		Total Municipal Taxes	
\$	10,350.10	\$	586,392.90
	(186.80)		(11,977.50)
	10,163.30		574,415.40
			(6,040.60)
			(7,534.00)
			(340.00)
	(1,093.40)		(24,046.60)
			(1,380.60)
	(3,648.60)		(177,984.90)
			1,437.00
	5,421.30		358,525.70
	12.06		1,145.60
			224.60
			303.60
			(361.30)
			(224.60)
			(303.60)
	5,433.36		359,310.00

	67.74		18,162.91
	67.75		4,412.65
	81.85		5,547.12
	343.80		23,251.75
	561.14		51,374.43
	4,872.22		307,935.57
\$	5,433.36	\$	359,310.00

	2,070,020		61,372,920
	(37,360)		(1,223,280)
	2,032,660		60,149,640
			(604,060)
			(753,400)
			(34,000)
	(218,680)		(2,699,400)
			(138,060)
	(729,720)		(18,658,920)
			143,700
	1,084,260		37,405,500

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Distribution of Fire District Ad Valorem Taxes
Regular Assessments: October 1, 2017 through September 30, 2018
Regular Collections: July 26, 2018 through June 13, 2019

	Fire District
Gross Taxes Assessed	\$ 526,131.18
Errors in Assessments	(10,604.40)
Gross Taxes Assessed	<u>515,526.78</u>
Abatements	(9,079.02)
Regular Homestead Exemptions	(9,915.84)
Act #91-A Exemptions	(958.02)
Act #48 Exemptions	(32,564.40)
Act #91-B Exemptions	(1,687.74)
Other Exemptions	(73,552.32)
Errors in Exemptions	<u>752.64</u>
Net Taxes Assessed	388,522.08
Interest	769.77
Insolvents - Prior Year	77.52
Litigations - All Prior Years	433.38
Insolvents - Current	(130.56)
Insolvents - Prior Year	(77.52)
Litigations - All Prior Years	(433.38)
Refunds	<u>(41.04)</u>
Net Taxes Collected/Amounts for Disbursement	<u><u>389,120.25</u></u>
<u>Disbursements</u>	
Commissions on Assessments	7,782.41
Commissions on Collections	7,782.41
Salary - Revenue Commissioner	6,074.87
Reappraisal Update	<u>25,439.63</u>
Sub-Total	47,079.32
Remittances	<u>332,001.83</u>
Sub-Total	379,081.15
Amounts Due	<u>10,039.10</u>
Total	<u><u>\$ 389,120.25</u></u>

Distribution of Costs, Fees and Commissions***Regular Collections: July 26, 2018 through June 13, 2019******Other Collections: June 1, 2018 through May 31, 2019***

	Forestry Acreage Assessment	Commissions and Fees on Assessments	Commissions and Fees on Collections
Fees on Assessments	\$	\$ 565.00	\$
Fees on Collections			9,770.00
Acreage Assessments	45,613.45		
Deductions from Ad Valorem Taxes			
Interest Collected	20.31		
Manufactured Home Registrations			
Mail Fees			
Advertising			
Citations and Probate Fees			
Firefighters' Annuity and Benefit Fees			
Alabama Association of Rescue Squads			
Excess on Land Sales			
City of Evergreen Weed Lien Fees			
Commissions	(1,818.94)	95,941.79	82,191.53
Insolvents - Prior Year		30.00	
Litigations - All Prior Years	7.80		
Insolvents - Current Year		(70.00)	
Insolvents - Prior Year		(30.00)	
Litigations - All Prior Years	(7.80)		
Errors in Assessments	(159.78)	(35.00)	
Amount for Distribution	43,655.04	96,401.79	91,961.53
<u>Disbursements</u>			
Remittances	43,655.04	93,989.65	92,912.75
Amounts Due		2,412.14	
Sub-Total	43,655.04	96,401.79	92,912.75
Amounts Overpaid			(951.22)
Total	\$ 43,655.04	\$ 96,401.79	\$ 91,961.53

Official's Salary	Reappraisal Budget	City of Evergreen Weed Lien Fees	Other Collections	Total
\$	\$	\$	\$	\$
				565.00
				9,770.00
				45,613.45
74,816.48	313,404.02			388,220.50
				20.31
			5,109.00	5,109.00
			3,938.75	3,938.75
			6,630.00	6,630.00
			2,875.00	2,875.00
			320.00	320.00
			408.00	408.00
			50,164.40	50,164.40
		4,018.26		4,018.26
				176,314.38
				30.00
				7.80
				(70.00)
				(30.00)
				(7.80)
		(4,018.26)		(4,213.04)
74,816.48	313,404.02		69,445.15	689,684.01
74,816.48	313,404.02		69,445.15	688,223.09
				2,412.14
74,816.48	313,404.02		69,445.15	690,635.23
				(951.22)
\$ 74,816.48	\$ 313,404.02	\$	\$ 69,445.15	\$ 689,684.01

Detail of Disbursements and Audit Settlement***Regular Assessments: October 1, 2016 through September 30, 2017******Regular Collections: June 27, 2017 through July 25, 2018******Other Collections: June 1, 2017 through May 31, 2018***

	Total Collections	Commissions and Special Deductions
<u>State of Alabama</u>		
General Ad Valorem Tax	\$ 308,176.86	\$ (28,488.98)
Soldier Ad Valorem Tax	123,270.81	(13,288.97)
School Ad Valorem Tax	376,763.49	(41,505.69)
Sub-Total	<u>808,211.16</u>	<u>(83,283.64)</u>
Forestry Commission - Forestry Acreage Assessment	45,080.53	(1,803.26)
Manufactured Home Registrations	1,108.75	
Total State of Alabama	<u>854,400.44</u>	<u>(85,086.90)</u>
<u>Conecuh County</u>		
General Ad Valorem Tax	1,034,105.42	(92,128.65)
Road and Bridge Ad Valorem Tax	904,841.50	(97,457.97)
Sub-Total	<u>1,938,946.92</u>	<u>(189,586.62)</u>
Fees and Commissions on Assessments	365.00	95,338.69
Fees and Commissions on Collections	9,195.00	81,791.89
Salary - Revenue Commissioner		74,393.46
Provision for Reappraisal Maintenance		251,929.15
Certified Mail	3,899.40	
Advertising	5,178.75	
Probate Judge Fees	2,915.00	
Excess Land Sales Trust Fund	147,812.43	
Manufactured Home Registrations	2,723.25	
Manufactured Home Trust Fund	209.00	
Total Conecuh County	<u>2,111,244.75</u>	<u>313,866.57</u>
<u>Conecuh County Schools</u>		
<u>Conecuh County Board of Education</u>		
<u>Ad Valorem Taxes</u>		
District #1 Taxes (.5 Mill)	50,061.16	
District #62 Taxes (.5 Mill)	17,668.99	
District #1 Taxes (9.5 Mills)	951,170.88	(106,035.40)
District #62 Taxes (9.5 Mills)	335,717.51	(35,416.06)
Total County Board of Education Ad Valorem Taxes	<u>1,354,618.54</u>	<u>(141,451.46)</u>
Manufactured Home Registrations	1,108.75	
Total Conecuh County Board of Education	<u>1,355,727.29</u>	<u>(141,451.46)</u>
Sub-Total Forward	\$ 4,321,372.48	\$ 87,328.21

Net Amount To Be Remitted		Remittances	
\$	279,687.88	\$	279,687.88
	109,981.84		109,981.84
	335,257.80		335,257.80
	<u>724,927.52</u>		<u>724,927.52</u>
	43,277.27		43,277.27
	1,108.75		1,108.75
	<u>769,313.54</u>		<u>769,313.54</u>
	941,976.77		941,976.77
	807,383.53		807,383.53
	<u>1,749,360.30</u>		<u>1,749,360.30</u>
	95,703.69		95,703.69
	90,986.89		90,986.89
	74,393.46		74,393.46
	251,929.15		251,929.15
	3,899.40		3,899.40
	5,178.75		5,178.75
	2,915.00		2,915.00
	147,812.43		147,812.43
	2,723.25		2,723.25
	209.00		209.00
	<u>2,425,111.32</u>		<u>2,425,111.32</u>
	50,061.16		50,061.16
	17,668.99		17,668.99
	845,135.48		845,135.48
	300,301.45		300,301.45
	<u>1,213,167.08</u>		<u>1,213,167.08</u>
	1,108.75		1,108.75
	<u>1,214,275.83</u>		<u>1,214,275.83</u>
\$	4,408,700.69	\$	4,408,700.69

Detail of Disbursements and Audit Settlement***Regular Assessments: October 1, 2016 through September 30, 2017******Regular Collections: June 27, 2017 through July 25, 2018******Other Collections: June 1, 2017 through May 31, 2018***

	Total Collections	Commissions and Special Deductions
Sub-Total Brought Forward	\$ 4,321,372.48	\$ 87,328.21
<u>Municipal</u>		
<u>Evergreen</u>		
General Ad Valorem Taxes	338,670.39	(44,138.90)
Manufactured Home Registrations	265.75	
Weed Lien Fees	328.00	
Total Evergreen	<u>339,264.14</u>	<u>(44,138.90)</u>
<u>Castleberry</u>		
General Ad Valorem Taxes	10,207.59	(945.16)
Manufactured Home Registrations	52.50	
Total Castleberry	<u>10,260.09</u>	<u>(945.16)</u>
<u>Repton</u>		
General Ad Valorem Taxes	5,227.01	(476.38)
Manufactured Home Registrations	12.00	
Total Repton	<u>5,239.01</u>	<u>(476.38)</u>
Total Municipal	<u>354,763.24</u>	<u>(45,560.44)</u>
<u>Officials and Individuals</u>		
Fire District - Ad Valorem Taxes	387,789.95	(41,767.77)
Alabama Firefighters' Annuity and Benefit Fund	350.87	
Alabama Association of Rescue Squads	447.00	
Total Officials and Individuals	<u>388,587.82</u>	<u>(41,767.77)</u>
Totals	<u>\$ 5,064,723.54</u>	<u>\$</u>

Net Amount To Be Remitted		Remittances	
\$	4,408,700.69	\$	4,408,700.69
	294,531.49		294,531.49
	265.75		265.75
	328.00		328.00
	<u>295,125.24</u>		<u>295,125.24</u>
	9,262.43		9,262.43
	52.50		52.50
	<u>9,314.93</u>		<u>9,314.93</u>
	4,750.63		4,750.63
	12.00		12.00
	<u>4,762.63</u>		<u>4,762.63</u>
	<u>309,202.80</u>		<u>309,202.80</u>
	346,022.18		346,022.18
	350.87		350.87
	447.00		447.00
	<u>346,820.05</u>		<u>346,820.05</u>
\$	<u>5,064,723.54</u>	\$	<u>5,064,723.54</u>

Summary of Ad Valorem Taxes and Distributions

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

Regular Collections: June 27, 2017 through July 25, 2018

	State Taxes	County Taxes
Gross Taxes Assessed	\$ 1,152,703.76	\$ 2,660,085.60
Errors in Assessments	(43,943.51)	(101,408.10)
Gross Taxes Assessed	1,108,760.25	2,558,677.50
Abatements	(8,380.54)	(35,916.60)
Regular Homestead Exemptions	(40,209.78)	(50,331.60)
Act #91-A Exemptions	(4,060.68)	(4,266.30)
Act #48 Exemptions	(67,057.51)	(154,748.10)
Act #91-B Exemptions	(22,094.41)	(8,181.60)
Other Exemptions	(160,934.80)	(371,388.00)
Errors in Exemptions	950.21	2,076.60
Net Taxes Assessed	806,972.74	1,935,921.90
Interest	1,412.49	3,426.72
Insolvents - Prior Year	159.64	368.40
Litigations - All Prior Years	938.99	2,166.90
Insolvents - Current	(167.96)	(387.60)
Insolvents - Prior Year	(159.64)	(368.40)
Litigations - All Prior Years	(938.99)	(2,166.90)
Lands Bid In by the State	(6.11)	(14.10)
Net Taxes Collected/Amounts for Disbursement	808,211.16	1,938,946.92
<u>Disbursements</u>		
Commissions on Assessments	13,797.46	29,152.88
Commissions on Collections	13,797.46	29,152.88
Salary - Revenue Commissioner	12,695.25	29,928.49
Reappraisal Update	42,993.47	101,352.37
Sub-Total	83,283.64	189,586.62
Remittances	724,927.52	1,749,360.30
Total	\$ 808,211.16	\$ 1,938,946.92
<u>Taxable Valuations</u>		
Gross Valuations Assessed	177,339,040	177,339,040
Errors in Assessments	(6,760,540)	(6,760,540)
Gross Valuations Assessed	170,578,500	170,578,500
Abatements	(2,394,440)	(2,394,440)
Regular Homestead Exemptions	(6,186,120)	(3,355,440)
Act #91-A Exemptions	(624,720)	(284,420)
Act #48 Exemptions	(10,316,540)	(10,316,540)
Act #91-B Exemptions	(3,399,140)	(545,440)
Other Exemptions	(24,759,200)	(24,759,200)
Errors in Exemptions	181,780	138,440
Net Valuations Assessed	123,080,120	129,061,460

County School Taxes	Municipal Taxes	Fire District Taxes	Total Ad Valorem Taxes
\$ 1,773,390.40	\$ 594,676.10	\$ 532,017.12	\$ 6,712,872.98
(67,605.40)	(22,838.90)	(20,281.62)	(256,077.53)
1,705,785.00	571,837.20	511,735.50	6,456,795.45
	(6,823.00)	(7,183.32)	(58,303.46)
	(7,631.80)	(10,066.32)	(108,239.50)
(2,844.20)	(258.40)	(853.26)	(12,282.84)
(103,165.40)	(22,619.10)	(30,949.62)	(378,539.73)
	(1,360.00)	(1,636.32)	(33,272.33)
(247,592.00)	(180,775.50)	(74,277.60)	(1,034,967.90)
313.80	883.40	415.32	4,639.33
1,352,497.20	353,252.80	387,184.38	4,835,829.02
2,389.14	1,086.19	685.91	9,000.45
245.60	217.60	73.68	1,064.92
1,444.60	303.60	433.38	5,287.47
(258.40)	(224.60)	(77.52)	(1,116.08)
(245.60)	(217.60)	(73.68)	(1,064.92)
(1,444.60)	(303.60)	(433.38)	(5,287.47)
(9.40)	(9.40)	(2.82)	(41.83)
1,354,618.54	354,104.99	387,789.95	4,843,671.56

25,737.77	17,993.15	7,755.80	94,437.06
25,737.77	4,446.35	7,755.80	80,890.26
20,512.51	5,271.51	5,985.70	74,393.46
69,463.41	17,849.43	20,270.47	251,929.15
141,451.46	45,560.44	41,767.77	501,649.93
1,213,167.08	308,544.55	346,022.18	4,342,021.63
\$ 1,354,618.54	\$ 354,104.99	\$ 387,789.95	\$ 4,843,671.56

177,339,040	62,160,380	177,339,040
(6,760,540)	(2,297,760)	(6,760,540)
170,578,500	59,862,620	170,578,500
	(682,300)	(2,394,440)
	(763,180)	(3,355,440)
(284,420)	(25,840)	(284,420)
(10,316,540)	(2,539,040)	(10,316,540)
	(136,000)	(545,440)
(24,759,200)	(18,938,040)	(24,759,200)
31,380	88,340	138,440
135,249,720	36,866,560	129,061,460

Distribution of State Ad Valorem Taxes***Regular Assessments: October 1, 2016 through September 30, 2017******Regular Collections: June 27, 2017 through July 25, 2018***

	General	Soldier
Gross Taxes Assessed	\$ 443,347.60	\$ 177,339.04
Errors in Assessments	(16,901.35)	(6,760.54)
Gross Taxes Assessed	426,446.25	170,578.50
Abatements	(5,986.10)	(2,394.44)
Regular Homestead Exemptions	(15,465.30)	(6,186.12)
Act #91-A Exemptions	(1,561.80)	(624.72)
Act #48 Exemptions	(25,791.35)	(10,316.54)
Act #91-B Exemptions	(8,497.85)	(3,399.14)
Other Exemptions	(61,898.00)	(24,759.20)
Errors in Exemptions	454.45	181.78
Net Taxes Assessed	307,700.30	123,080.12
Interest	543.51	217.47
Insolvents - Prior Year	61.40	24.56
Litigations - All Prior Years	361.15	144.46
Insolvents - Current	(64.60)	(25.84)
Insolvents - Prior Year	(61.40)	(24.56)
Litigations - All Prior Years	(361.15)	(144.46)
Lands Bid In by the State	(2.35)	(0.94)
Net Taxes Collected/Amounts for Disbursements	308,176.86	123,270.81
<u>Disbursements</u>		
Commissions on Assessments	3,796.77	2,465.42
Commissions on Collections	3,796.77	2,465.42
Salary - Revenue Commissioner	4,763.41	1,905.22
Reappraisal Update	16,132.03	6,452.91
Sub-Total	28,488.98	13,288.97
Remittances	279,687.88	109,981.84
Total	\$ 308,176.86	\$ 123,270.81

School	Total State Taxes
\$ 532,017.12	\$ 1,152,703.76
(20,281.62)	(43,943.51)
511,735.50	1,108,760.25
(18,558.36)	(8,380.54)
(1,874.16)	(40,209.78)
(30,949.62)	(4,060.68)
(10,197.42)	(67,057.51)
(74,277.60)	(22,094.41)
313.98	(160,934.80)
376,192.32	950.21
651.51	806,972.74
73.68	1,412.49
433.38	159.64
(77.52)	938.99
(73.68)	(167.96)
(433.38)	(159.64)
(2.82)	(938.99)
376,763.49	(6.11)
7,535.27	13,797.46
7,535.27	13,797.46
6,026.62	12,695.25
20,408.53	42,993.47
41,505.69	83,283.64
335,257.80	724,927.52
\$ 376,763.49	\$ 808,211.16

Distribution of County Ad Valorem Taxes

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

Regular Collections: June 27, 2017 through July 25, 2018

	General	Road and Bridge	Total County Taxes
Gross Taxes Assessed	\$ 1,418,712.32	\$ 1,241,373.28	\$ 2,660,085.60
Errors in Assessments	(54,084.32)	(47,323.78)	(101,408.10)
Gross Taxes Assessed	1,364,628.00	1,194,049.50	2,558,677.50
Abatements	(19,155.52)	(16,761.08)	(35,916.60)
Regular Homestead Exemptions	(26,843.52)	(23,488.08)	(50,331.60)
Act #91-A Exemptions	(2,275.36)	(1,990.94)	(4,266.30)
Act #48 Exemptions	(82,532.32)	(72,215.78)	(154,748.10)
Act #91-B Exemptions	(4,363.52)	(3,818.08)	(8,181.60)
Other Exemptions	(198,073.60)	(173,314.40)	(371,388.00)
Errors in Exemptions	1,107.52	969.08	2,076.60
Net Taxes Assessed	1,032,491.68	903,430.22	1,935,921.90
Interest	1,827.98	1,598.74	3,426.72
Insolvents - Prior Year	196.48	171.92	368.40
Litigations - All Prior Years	1,155.68	1,011.22	2,166.90
Insolvents - Current	(206.72)	(180.88)	(387.60)
Insolvents - Prior Year	(196.48)	(171.92)	(368.40)
Litigations - All Prior Years	(1,155.68)	(1,011.22)	(2,166.90)
Lands Bid In by the State	(7.52)	(6.58)	(14.10)
Net Taxes Collected/Amounts for Disbursement	1,034,105.42	904,841.50	1,938,946.92
<u>Disbursements</u>			
Commissions on Assessments	11,056.05	18,096.83	29,152.88
Commissions on Collections	11,056.05	18,096.83	29,152.88
Salary - Revenue Commissioner	15,961.86	13,966.63	29,928.49
Reappraisal Update	54,054.69	47,297.68	101,352.37
Sub-Total	92,128.65	97,457.97	189,586.62
Remittances	941,976.77	807,383.53	1,749,360.30
Total	\$ 1,034,105.42	\$ 904,841.50	\$ 1,938,946.92

Distribution of County School Ad Valorem Taxes
Regular Assessments: October 1, 2016 through September 30, 2017
Regular Collections: June 27, 2017 through July 25, 2018

	County-Wide	District #1 (.5 Mill)
Gross Taxes Assessed	\$	\$ 60,282.10
Errors in Assessments		(2,245.26)
Gross Taxes Assessed		58,036.84
Act #91-A Exemptions		(113.29)
Act #48 Exemptions		(4,165.88)
Other Exemptions		(3,771.07)
Errors in Exemptions		12.08
Net Taxes Assessed		49,998.68
Interest		64.26
Insolvents - Prior Year		1.40
Litigations - All Prior Years	676.78	57.05
Insolvents - Current		(1.78)
Insolvents - Prior Year		(1.40)
Litigations - All Prior Years	(676.78)	(57.05)
Lands Bid In by the State		
Net Taxes Collected/Amounts for Disbursement		50,061.16

Disbursements

Commissions on Assessments		
Commissions on Collections		
Salary - Revenue Commissioner		
Reappraisal Update		
Sub-Total		
Remittances		50,061.16
Total	\$	\$ 50,061.16

Taxable Valuations

Gross Valuations Assessed Except Motor Vehicles	120,564,200
Errors in Assessments	(4,490,520)
Gross Valuations Assessed Except Motor Vehicles	116,073,680
Act #91-A Exemptions	(226,580)
Act #48 Exemptions	(8,331,760)
Other Exemptions	(7,542,140)
Errors in Exemptions	24,160
Net Valuations Assessed	99,997,360

District #62 (.5 Mill)	District #1 (9.5 Mills)	District #62 (9.5 Mills)	Total County School Taxes
\$ 28,387.42 (1,135.01)	\$ 1,145,359.90 (42,659.94)	\$ 539,360.98 (21,565.19)	\$ 1,773,390.40 (67,605.40)
27,252.41 (28.92) (992.39) (8,608.53) 3.61	1,102,699.96 (2,152.51) (79,151.72) (71,650.33) 229.52	517,795.79 (549.48) (18,855.41) (163,562.07) 68.59	1,705,785.00 (2,844.20) (103,165.40) (247,592.00) 313.80
17,626.18 54.42 10.88 15.18 (11.14) (10.88) (15.18) (0.47)	949,974.92 1,229.78 26.60 407.17 (33.82) (26.60) (407.17)	334,897.42 1,040.68 206.72 288.42 (211.66) (206.72) (288.42) (8.93)	1,352,497.20 2,389.14 245.60 1,444.60 (258.40) (245.60) (1,444.60) (9.40)
17,668.99	951,170.88	335,717.51	1,354,618.54
	19,023.42	6,714.35	25,737.77
	19,023.42	6,714.35	25,737.77
	15,499.88	5,012.63	20,512.51
	52,488.68	16,974.73	69,463.41
	106,035.40	35,416.06	141,451.46
17,668.99	845,135.48	300,301.45	1,213,167.08
\$ 17,668.99	\$ 951,170.88	\$ 335,717.51	\$ 1,354,618.54

56,774,840 (2,270,020)	120,564,200 (4,490,520)	56,774,840 (2,270,020)
54,504,820 (57,840) (1,984,780) (17,217,060) 7,220	116,073,680 (226,580) (8,331,760) (7,542,140) 24,160	54,504,820 (57,840) (1,984,780) (17,217,060) 7,220
35,252,360	99,997,360	35,252,360

Distribution of Municipal Ad Valorem Taxes***Regular Assessments: October 1, 2016 through September 30, 2017******Regular Collections: June 27, 2017 through July 25, 2018***

	Evergreen	Castleberry
Gross Taxes Assessed	\$ 567,748.40	\$ 16,920.80
Errors in Assessments	(22,700.20)	(45.40)
Gross Taxes Assessed	545,048.20	16,875.40
Abatements	(6,823.00)	
Regular Homestead Exemptions	(7,631.80)	
Act #91-A Exemptions	(258.40)	
Act #48 Exemptions	(19,847.80)	(1,727.00)
Act #91-B Exemptions	(1,360.00)	
Other Exemptions	(172,170.60)	(4,955.70)
Errors in Exemptions	883.40	
Net Taxes Assessed	337,840.00	10,192.70
Interest	1,062.59	16.69
Insolvents - Prior Year	217.60	
Litigations - All Prior Years	303.60	
Insolvents - Current	(222.80)	(1.80)
Insolvents - Prior Year	(217.60)	
Litigations - All Prior Years	(303.60)	
Lands Bid In by the State	(9.40)	
Net Taxes Collected/Amounts for Disbursement	338,670.39	10,207.59
<u>Disbursements</u>		
Commissions on Assessments	17,803.49	124.92
Commissions on Collections	4,256.68	124.92
Salary - Revenue Commissioner	5,033.46	158.46
Reappraisal Update	17,045.27	536.86
Sub-Total	44,138.90	945.16
Remittances	294,531.49	9,262.43
Total	\$ 338,670.39	\$ 10,207.59
<u>Taxable Valuations</u>		
Gross Valuations Assessed	56,774,840	3,384,160
Errors in Assessments	(2,270,020)	(9,080)
Gross Valuations Assessed	54,504,820	3,375,080
Abatements	(682,300)	
Homestead Exemptions	(763,180)	
Act #91-A Exemptions	(25,840)	
Act #48 Exemptions	(1,984,780)	(345,400)
Act #91-B Exemptions	(136,000)	
Other Exemptions	(17,217,060)	(991,140)
Errors in Exemptions	88,340	
Net Valuations Assessed	33,784,000	2,038,540

Repton		Total Municipal Taxes	
\$	10,006.90	\$	594,676.10
	(93.30)		(22,838.90)
	9,913.60		571,837.20
			(6,823.00)
			(7,631.80)
			(258.40)
	(1,044.30)		(22,619.10)
			(1,360.00)
	(3,649.20)		(180,775.50)
			883.40
	5,220.10		353,252.80
	6.91		1,086.19
			217.60
			303.60
			(224.60)
			(217.60)
			(303.60)
			(9.40)
	5,227.01		354,104.99

	64.74		17,993.15
	64.75		4,446.35
	79.59		5,271.51
	267.30		17,849.43
	476.38		45,560.44
	4,750.63		308,544.55
\$	5,227.01	\$	354,104.99

	2,001,380		62,160,380
	(18,660)		(2,297,760)
	1,982,720		59,862,620
			(682,300)
			(763,180)
			(25,840)
	(208,860)		(2,539,040)
			(136,000)
	(729,840)		(18,938,040)
			88,340
	1,044,020		36,866,560

Distribution of Fire District Ad Valorem Taxes
Regular Assessments: October 1, 2016 through September 30, 2017
Regular Collections: June 27, 2017 through July 25, 2018

	Fire District
Gross Taxes Assessed	\$ 532,017.12
Errors in Assessments	(20,281.62)
Gross Taxes Assessed	<u>511,735.50</u>
Abatements	(7,183.32)
Regular Homestead Exemptions	(10,066.32)
Act #91-A Exemptions	(853.26)
Act #48 Exemptions	(30,949.62)
Act #91-B Exemptions	(1,636.32)
Other Exemptions	(74,277.60)
Errors in Exemptions	415.32
Net Taxes Assessed	<u>387,184.38</u>
Interest	685.91
Insolvents - Prior Year	73.68
Litigations - All Prior Years	433.38
Insolvents - Current	(77.52)
Insolvents - Prior Year	(73.68)
Litigations - All Prior Years	(433.38)
Lands Bid In by the State	(2.82)
Net Taxes Collected/Amounts for Disbursement	<u><u>387,789.95</u></u>
<u>Disbursements</u>	
Commissions on Assessments	7,755.80
Commissions on Collections	7,755.80
Salary - Revenue Commissioner	5,985.70
Reappraisal Update	<u>20,270.47</u>
Sub-Total	41,767.77
Remittances	<u>346,022.18</u>
Total	<u><u>\$ 387,789.95</u></u>

Distribution of Costs, Fees and Commissions***Regular Collections: June 27, 2017 through July 25, 2018******Other Collections: June 1, 2017 through May 31, 2018***

	Forestry Acreage Assessment	Commissions and Fees on Assessments	Commissions and Fees on Collections
Fees on Assessments	\$	\$ 420.00	\$
Fees on Collections			9,195.00
Acreage Assessments	45,102.47		
Deductions from Ad Valorem Taxes			
Interest Collected	22.55		
Manufactured Home Registrations			
Mail Fees			
Advertising			
Citations and Probate Fees			
Firefighters' Annuity and Benefit Fees			
Alabama Association of Rescue Squads			
Excess on Land Sales			
City of Evergreen Weed Lien Fees			
Commissions	(1,803.26)	95,338.69	81,791.89
Insolvents - Prior Year		40.00	
Litigations - All Prior Years	7.80		
Insolvents - Current Year		(30.00)	
Insolvents - Prior Year		(40.00)	
Litigations - All Prior Years	(7.80)		
Lands Bid In by the State			
Errors in Assessments	(44.49)	(25.00)	
Amount for Distribution	<u>43,277.27</u>	<u>95,703.69</u>	<u>90,986.89</u>
<u>Disbursements</u>			
Remittances	43,277.27	95,703.69	90,986.89
Total	<u>\$ 43,277.27</u>	<u>\$ 95,703.69</u>	<u>\$ 90,986.89</u>

Official's Salary	Reappraisal Budget	City of Evergreen Weed Lien Fees	Other Collections	Total
\$	\$	\$	\$	\$
				420.00
				9,195.00
				45,102.47
74,393.46	251,929.15			326,322.61
				22.55
			5,480.00	5,480.00
			3,899.40	3,899.40
			5,178.75	5,178.75
			2,915.00	2,915.00
			350.87	350.87
			447.00	447.00
			147,812.43	147,812.43
		4,018.26		4,018.26
				175,327.32
				40.00
				7.80
				(30.00)
				(40.00)
				(7.80)
		(866.26)		(866.26)
		(2,824.00)		(2,893.49)
74,393.46	251,929.15	328.00	166,083.45	722,701.91
74,393.46	251,929.15	328.00	166,083.45	722,701.91
\$ 74,393.46	\$ 251,929.15	\$ 328.00	\$ 166,083.45	\$ 722,701.91

Detail of Disbursements and Audit Settlement***Regular Assessments: October 1, 2015 through September 30, 2016******Regular Collections: May 27, 2016 through June 26, 2017******Other Collections: June 1, 2016 through May 31, 2017***

	Total Collections	Commissions and Special Deductions
<u>State of Alabama</u>		
General Ad Valorem Tax	\$ 319,234.24	\$ (26,426.41)
Soldier Ad Valorem Tax	127,693.63	(12,552.31)
School Ad Valorem Tax	403,864.87	(39,939.25)
Sub-Total	<u>850,792.74</u>	<u>(78,917.97)</u>
Forestry Commission - Forestry Acreage Assessment	44,978.67	(1,799.14)
Manufactured Home Registrations	1,192.50	
Total State of Alabama	<u>896,963.91</u>	<u>(80,717.11)</u>
<u>Conecuh County</u>		
General Ad Valorem Tax	1,069,691.71	(85,261.89)
Road and Bridge Ad Valorem Tax	935,979.54	(92,072.56)
Sub-Total	<u>2,005,671.25</u>	<u>(177,334.45)</u>
Fees and Commissions on Assessments	385.00	98,813.60
Fees and Commissions on Collections	8,595.00	85,335.99
Salary - Revenue Commissioner		74,783.25
Provision for Reappraisal Maintenance		218,586.85
Certified Mail	3,110.48	
Advertising	5,258.24	
Probate Judge Fees	2,350.00	
Excess Land Sales Trust Fund	43,612.09	
Manufactured Home Registrations	2,912.50	
Manufactured Home Trust Fund	220.00	
Total Conecuh County	<u>2,072,114.56</u>	<u>300,185.24</u>
<u>Conecuh County Schools</u>		
<u>Conecuh County Board of Education</u>		
<u>Ad Valorem Taxes</u>		
District #1 Taxes (.5 Mill)	54,625.74	
District #62 Taxes (.5 Mill)	17,660.45	
District #1 Taxes (9.5 Mills)	1,037,899.73	(101,898.79)
District #62 Taxes (9.5 Mills)	335,552.25	(34,216.37)
Total County Board of Education Ad Valorem Taxes	<u>1,445,738.17</u>	<u>(136,115.16)</u>
Manufactured Home Registrations	1,192.50	
Total Conecuh County Board of Education	<u>1,446,930.67</u>	<u>(136,115.16)</u>
Sub-Total Forward	\$ 4,416,009.14	\$ 83,352.97

Net Amount To Be Remitted		Remittances	Audit Settlement	
			Amounts Due	Amounts Overpaid
\$	292,807.83	\$ 292,853.24	\$	(45.41)
	115,141.32	115,160.05		(18.73)
	363,925.62	363,945.37		(19.75)
	771,874.77	771,958.66		(83.89)
	43,179.53	43,179.53		
	1,192.50	1,192.50		
	816,246.80	816,330.69		(83.89)
	984,429.82	984,507.84		(78.02)
	843,906.98	843,967.95		(60.97)
	1,828,336.80	1,828,475.79		(138.99)
	99,198.60	99,198.60		
	93,930.99	93,930.99		
	74,783.25	74,580.06	203.19	
	218,586.85	218,586.85		
	3,110.48	3,110.48		
	5,258.24	5,258.24		
	2,350.00	2,350.00		
	43,612.09	43,612.09		
	2,912.50	2,912.50		
	220.00	220.00		
	2,372,299.80	2,372,235.60	203.19	(138.99)
	54,625.74	54,625.74		
	17,660.45	17,660.45		
	936,000.94	935,886.41	114.53	
	301,335.88	301,379.44		(43.56)
	1,309,623.01	1,309,552.04	114.53	(43.56)
	1,192.50	1,192.50		
	1,310,815.51	1,310,744.54	114.53	(43.56)
\$	4,499,362.11	\$ 4,499,310.83	\$ 317.72	\$ (266.44)

Detail of Disbursements and Audit Settlement***Regular Assessments: October 1, 2015 through September 30, 2016******Regular Collections: May 27, 2016 through June 26, 2017******Other Collections: June 1, 2016 through May 31, 2017***

	Total Collections	Commissions and Special Deductions
Sub-Total Brought Forward	\$ 4,416,009.14	\$ 83,352.97
<u>Municipal</u>		
<u>Evergreen</u>		
General Ad Valorem Taxes	336,940.88	(42,509.26)
Manufactured Home Registrations	263.00	
Weed Lien Fees	2,559.29	
Total Evergreen	<u>339,763.17</u>	<u>(42,509.26)</u>
<u>Castleberry</u>		
General Ad Valorem Taxes	10,553.26	(922.80)
Manufactured Home Registrations	75.00	
Total Castleberry	<u>10,628.26</u>	<u>(922.80)</u>
<u>Repton</u>		
General Ad Valorem Taxes	5,274.18	(461.04)
Manufactured Home Registrations	14.50	
Total Repton	<u>5,288.68</u>	<u>(461.04)</u>
Total Municipal	<u>355,680.11</u>	<u>(43,893.10)</u>
<u>Officials and Individuals</u>		
Fire District - Ad Valorem Taxes	401,134.73	(39,459.87)
Alabama Firefighters' Annuity and Benefit Fund	506.00	
Alabama Association of Rescue Squads	509.11	
Total Officials and Individuals	<u>402,149.84</u>	<u>(39,459.87)</u>
Totals	<u>\$ 5,173,839.09</u>	<u>\$</u>

Net Amount To Be Remitted	Remittances	Audit Settlement	
		Amounts Due	Amounts Overpaid
\$ 4,499,362.11	\$ 4,499,310.83	\$ 317.72	\$ (266.44)
294,431.62	294,431.62		
263.00	263.00		
2,559.29	2,559.29		
<u>297,253.91</u>	<u>297,253.91</u>		
9,630.46	9,630.46		
75.00	75.00		
<u>9,705.46</u>	<u>9,705.46</u>		
4,813.14	4,813.14		
14.50	14.50		
<u>4,827.64</u>	<u>4,827.64</u>		
<u>311,787.01</u>	<u>311,787.01</u>		
361,674.86	361,726.14		(51.28)
506.00	506.00		
509.11	509.11		
<u>362,689.97</u>	<u>362,741.25</u>		(51.28)
<u>\$ 5,173,839.09</u>	<u>\$ 5,173,839.09</u>	<u>\$ 317.72</u>	<u>\$ (317.72)</u>

Summary of Ad Valorem Taxes and Distributions

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

Regular Collections: May 27, 2016 through June 26, 2017

	State Taxes	County Taxes
Gross Taxes Assessed	\$ 1,475,487.39	\$ 3,404,970.90
Errors in Assessments	(309,193.95)	(713,524.50)
Gross Taxes Assessed	1,166,293.44	2,691,446.40
Abatements	(49,694.68)	(212,977.20)
Regular Homestead Exemptions	(40,611.35)	(50,823.90)
Act #91-A Exemptions	(4,080.18)	(4,116.90)
Act #48 Exemptions	(66,371.11)	(153,164.10)
Act #91-B Exemptions	(22,202.05)	(8,451.90)
Other Exemptions	(162,119.88)	(374,122.80)
Errors in Exemptions	28,776.91	115,848.90
Net Taxes Assessed	849,991.10	2,003,638.50
Interest	1,174.35	2,892.82
Insolvents - Prior Year	75.01	173.10
Litigations - All Prior Years	938.99	2,166.90
Insolvents - Current	(159.64)	(368.40)
Insolvents - Prior Year	(73.32)	(169.20)
Litigations - All Prior Years	(938.99)	(2,166.90)
Lands Bid In by the State	(26.78)	(61.80)
Refunds	(187.98)	(433.77)
Net Taxes Collected/Amounts for Disbursement	850,792.74	2,005,671.25
Disbursements		
Commissions on Assessments	14,538.51	30,131.51
Commissions on Collections	14,538.51	30,131.51
Salary - Revenue Commissioner	12,708.07	29,849.81
Reappraisal Update	37,132.88	87,221.62
Sub-Total	78,917.97	177,334.45
Remittances	771,958.66	1,828,475.79
Sub-Total	850,876.63	2,005,810.24
Amounts Due		
Sub-Total	850,876.63	2,005,810.24
Amounts Overpaid	(83.89)	(138.99)
Total	\$ 850,792.74	\$ 2,005,671.25

County School Taxes	Municipal Taxes	Fire District Taxes	Total Ad Valorem Taxes
\$ 2,269,980.60	\$ 586,411.80	\$ 680,994.18	\$ 8,417,844.87
(475,683.00)	(13,998.80)	(142,704.90)	(1,655,105.15)
1,794,297.60	572,413.00	538,289.28	6,762,739.72
	(7,548.20)	(42,595.44)	(312,815.52)
	(7,757.20)	(10,164.78)	(109,357.23)
(2,744.60)	(280.00)	(823.38)	(12,045.06)
(102,109.40)	(22,988.00)	(30,632.82)	(375,265.43)
	(1,430.20)	(1,690.38)	(33,774.53)
(249,415.20)	(183,749.50)	(74,824.56)	(1,044,231.94)
4,247.00	3,723.90	23,169.78	175,766.49
1,444,275.40	352,383.80	400,727.70	5,051,016.50
2,036.14	820.48	579.05	7,502.84
115.40	47.20	34.62	445.33
1,444.60	303.60	433.38	5,287.47
(245.60)	(217.60)	(73.68)	(1,064.92)
(112.80)	(44.60)	(33.84)	(433.76)
(1,444.60)	(303.60)	(433.38)	(5,287.47)
(41.20)	(41.20)	(12.36)	(183.34)
(289.17)	(179.76)	(86.76)	(1,177.44)
1,445,738.17	352,768.32	401,134.73	5,056,105.21
27,469.04	17,752.28	8,022.69	97,914.03
27,469.04	4,274.67	8,022.69	84,436.42
20,683.17	5,572.25	5,969.95	74,783.25
60,493.91	16,293.90	17,444.54	218,586.85
136,115.16	43,893.10	39,459.87	475,720.55
1,309,552.04	308,875.22	361,726.14	4,580,587.85
1,445,667.20	352,768.32	401,186.01	5,056,308.40
114.53			114.53
1,445,781.73	352,768.32	401,186.01	5,056,422.93
(43.56)		(51.28)	(317.72)
\$ 1,445,738.17	\$ 352,768.32	\$ 401,134.73	\$ 5,056,105.21

Summary of Ad Valorem Taxes and Distributions**Regular Assessments: October 1, 2015 through September 30, 2016****Regular Collections: May 27, 2016 through June 26, 2017**

	State	County
<u>Taxable Valuations</u>		
Gross Valuations Assessed	226,998,060	226,998,060
Errors in Assessments	(47,568,300)	(47,568,300)
Gross Valuations Assessed	179,429,760	179,429,760
Abatements	(14,198,480)	(14,198,480)
Regular Homestead Exemptions	(6,247,900)	(3,388,260)
Act #91-A Exemptions	(627,720)	(274,460)
Act #48 Exemptions	(10,210,940)	(10,210,940)
Act #91-B Exemptions	(3,415,700)	(563,460)
Other Exemptions	(24,941,520)	(24,941,520)
Errors in Exemptions	7,782,860	7,723,260
Net Valuations Assessed	<u>127,570,360</u>	<u>133,575,900</u>

County School	Municipal	Fire District
226,998,060	61,403,120	226,998,060
(47,568,300)	(1,456,080)	(47,568,300)
179,429,760	59,947,040	179,429,760
	(754,820)	(14,198,480)
	(775,720)	(3,388,260)
(274,460)	(28,000)	(274,460)
(10,210,940)	(2,567,460)	(10,210,940)
	(143,020)	(563,460)
(24,941,520)	(19,234,200)	(24,941,520)
424,700	374,800	7,723,260
144,427,540	36,818,620	133,575,900

Distribution of State Ad Valorem Taxes***Regular Assessments: October 1, 2015 through September 30, 2016******Regular Collections: May 27, 2016 through June 26, 2017***

	General	Soldier
Gross Taxes Assessed	\$ 567,495.15	\$ 226,998.06
Errors in Assessments	(118,920.75)	(47,568.30)
Gross Taxes Assessed	448,574.40	179,429.76
Abatements	(35,496.20)	(14,198.48)
Regular Homestead Exemptions	(15,619.75)	(6,247.90)
Act #91-A Exemptions	(1,569.30)	(627.72)
Act #48 Exemptions	(25,527.35)	(10,210.94)
Act #91-B Exemptions	(8,539.25)	(3,415.70)
Other Exemptions	(62,353.80)	(24,941.52)
Errors in Exemptions	19,457.15	7,782.86
Net Taxes Assessed	318,925.90	127,570.36
Interest	451.69	180.61
Insolvents - Prior Year	28.85	11.54
Litigations - All Prior Years	361.15	144.46
Insolvents - Current	(61.40)	(24.56)
Insolvents - Prior Year	(28.20)	(11.28)
Litigations - All Prior Years	(361.15)	(144.46)
Lands Bid In by the State	(10.30)	(4.12)
Refunds	(72.30)	(28.92)
Net Taxes Collected/Amounts for Disbursements	319,234.24	127,693.63
<u>Disbursements</u>		
Commissions on Assessments	3,907.34	2,553.87
Commissions on Collections	3,907.34	2,553.87
Salary - Revenue Commissioner	4,745.45	1,898.15
Reappraisal Update	13,866.28	5,546.42
Sub-Total	26,426.41	12,552.31
Remittances	292,853.24	115,160.05
Sub-Total	319,279.65	127,712.36
Amounts Overpaid	(45.41)	(18.73)
Total	\$ 319,234.24	\$ 127,693.63

School	Total State Taxes
\$ 680,994.18	\$ 1,475,487.39
(142,704.90)	(309,193.95)
538,289.28	1,166,293.44
	(49,694.68)
(18,743.70)	(40,611.35)
(1,883.16)	(4,080.18)
(30,632.82)	(66,371.11)
(10,247.10)	(22,202.05)
(74,824.56)	(162,119.88)
1,536.90	28,776.91
403,494.84	849,991.10
542.05	1,174.35
34.62	75.01
433.38	938.99
(73.68)	(159.64)
(33.84)	(73.32)
(433.38)	(938.99)
(12.36)	(26.78)
(86.76)	(187.98)
403,864.87	850,792.74
8,077.30	14,538.51
8,077.30	14,538.51
6,064.47	12,708.07
17,720.18	37,132.88
39,939.25	78,917.97
363,945.37	771,958.66
403,884.62	850,876.63
(19.75)	(83.89)
\$ 403,864.87	\$ 850,792.74

Distribution of County Ad Valorem Taxes

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

Regular Collections: May 27, 2016 through June 26, 2017

	General	Road and Bridge	Total County Taxes
Gross Taxes Assessed	\$ 1,815,984.48	\$ 1,588,986.42	\$ 3,404,970.90
Errors in Assessments	(380,546.40)	(332,978.10)	(713,524.50)
Gross Taxes Assessed	1,435,438.08	1,256,008.32	2,691,446.40
Abatements	(113,587.84)	(99,389.36)	(212,977.20)
Regular Homestead Exemptions	(27,106.08)	(23,717.82)	(50,823.90)
Act #91-A Exemptions	(2,195.68)	(1,921.22)	(4,116.90)
Act #48 Exemptions	(81,687.52)	(71,476.58)	(153,164.10)
Act #91-B Exemptions	(4,507.68)	(3,944.22)	(8,451.90)
Other Exemptions	(199,532.16)	(174,590.64)	(374,122.80)
Errors in Exemptions	61,786.08	54,062.82	115,848.90
Net Taxes Assessed	1,068,607.20	935,031.30	2,003,638.50
Interest	1,543.22	1,349.60	2,892.82
Insolvents - Prior Year	92.32	80.78	173.10
Litigations - All Prior Years	1,155.68	1,011.22	2,166.90
Insolvents - Current	(196.48)	(171.92)	(368.40)
Insolvents - Prior Year	(90.24)	(78.96)	(169.20)
Litigations - All Prior Years	(1,155.68)	(1,011.22)	(2,166.90)
Lands Bid In by the State	(32.96)	(28.84)	(61.80)
Refunds	(231.35)	(202.42)	(433.77)
Net Taxes Collected/Amounts for Disbursement	1,069,691.71	935,979.54	2,005,671.25
<u>Disbursements</u>			
Commissions on Assessments	11,411.92	18,719.59	30,131.51
Commissions on Collections	11,411.92	18,719.59	30,131.51
Salary - Revenue Commissioner	15,919.93	13,929.88	29,849.81
Reappraisal Update	46,518.12	40,703.50	87,221.62
Sub-Total	85,261.89	92,072.56	177,334.45
Remittances	984,507.84	843,967.95	1,828,475.79
Sub-Total	1,069,769.73	936,040.51	2,005,810.24
Amounts Overpaid	(78.02)	(60.97)	(138.99)
Total	\$ 1,069,691.71	\$ 935,979.54	\$ 2,005,671.25

Distribution of County School Ad Valorem Taxes
Regular Assessments: October 1, 2015 through September 30, 2016
Regular Collections: May 27, 2016 through June 26, 2017

	County-Wide	District #1 (.5 Mill)
Gross Taxes Assessed	\$	\$ 85,559.41
Errors in Assessments		(23,112.31)
Gross Taxes Assessed		62,447.10
Act #91-A Exemptions		(103.35)
Act #48 Exemptions		(4,090.40)
Other Exemptions		(3,712.91)
Errors in Exemptions		32.36
Net Taxes Assessed		54,572.80
Interest		59.80
Insolvents - Prior Year		3.41
Litigations - All Prior Years	676.78	57.05
Insolvents - Current		(1.40)
Insolvents - Prior Year		(3.41)
Litigations - All Prior Years	(676.78)	(57.05)
Lands Bid In by the State		
Refunds		(5.46)
Net Taxes Collected/Amounts for Disbursement		54,625.74

Disbursements

Commissions on Assessments		
Commissions on Collections		
Salary - Revenue Commissioner		
Reappraisal Update		
Sub-Total		
Remittances		54,625.74
Sub-Total		54,625.74
Amounts Due		
Sub-Total		54,625.74
Amounts Overpaid		
Total	\$	\$ 54,625.74

Taxable Valuations

Gross Valuations Assessed Except Motor Vehicles	171,118,820
Errors in Assessments	(46,224,620)
Gross Valuations Assessed Except Motor Vehicles	124,894,200
Act #91-A Exemptions	(206,700)
Act #48 Exemptions	(8,180,800)
Other Exemptions	(7,425,820)
Errors in Exemptions	64,720
Net Valuations Assessed	109,145,600

District #62 (.5 Mill)	District #1 (9.5 Mills)	District #62 (9.5 Mills)	Total County School Taxes
\$ 27,939.62 (671.84)	\$ 1,625,628.79 (439,133.89)	\$ 530,852.78 (12,764.96)	\$ 2,269,980.60 (475,683.00)
27,267.78 (33.88)	1,186,494.90 (1,963.65)	518,087.82 (643.72)	1,794,297.60 (2,744.60)
(1,015.07)	(77,717.60)	(19,286.33)	(102,109.40)
(8,757.85)	(70,545.29)	(166,399.15)	(249,415.20)
179.99	614.84	3,419.81	4,247.00
17,640.97	1,036,883.20	335,178.43	1,444,275.40
41.28	1,147.08	787.98	2,036.14
2.36	64.79	44.84	115.40
15.18	407.17	288.42	1,444.60
(10.88)	(26.60)	(206.72)	(245.60)
(2.23)	(64.79)	(42.37)	(112.80)
(15.18)	(407.17)	(288.42)	(1,444.60)
(2.06)		(39.14)	(41.20)
(8.99)	(103.95)	(170.77)	(289.17)
17,660.45	1,037,899.73	335,552.25	1,445,738.17
	20,757.99	6,711.05	27,469.04
	20,757.99	6,711.05	27,469.04
	15,383.21	5,299.96	20,683.17
	44,999.60	15,494.31	60,493.91
	101,898.79	34,216.37	136,115.16
17,660.45	935,886.41	301,379.44	1,309,552.04
17,660.45	1,037,785.20	335,595.81	1,445,667.20
	114.53		114.53
17,660.45	1,037,899.73	335,595.81	1,445,781.73
		(43.56)	(43.56)
\$ 17,660.45	\$ 1,037,899.73	\$ 335,552.25	\$ 1,445,738.17
55,879,240 (1,343,680)	171,118,820 (46,224,620)	55,879,240 (1,343,680)	
54,535,560 (67,760)	124,894,200 (206,700)	54,535,560 (67,760)	
(2,030,140)	(8,180,800)	(2,030,140)	
(17,515,700)	(7,425,820)	(17,515,700)	
359,980	64,720	359,980	
35,281,940	109,145,600	35,281,940	

Distribution of Municipal Ad Valorem Taxes***Regular Assessments: October 1, 2015 through September 30, 2016******Regular Collections: May 27, 2016 through June 26, 2017***

	Evergreen	Castleberry
Gross Taxes Assessed	\$ 558,792.40	\$ 17,473.60
Errors in Assessments	(13,436.80)	(464.00)
Gross Taxes Assessed	545,355.60	17,009.60
Abatements	(7,548.20)	
Regular Homestead Exemptions	(7,757.20)	
Act #91-A Exemptions	(280.00)	
Act #48 Exemptions	(20,301.40)	(1,529.10)
Act #91-B Exemptions	(1,430.20)	
Other Exemptions	(175,157.00)	(4,943.20)
Errors in Exemptions	3,699.80	
Net Taxes Assessed	336,581.40	10,537.30
Interest	795.44	15.96
Insolvents - Prior Year	47.20	
Litigations - All Prior Years	303.60	
Insolvents - Current	(217.60)	
Insolvents - Prior Year	(44.60)	
Litigations - All Prior Years	(303.60)	
Lands Bid In by the State	(41.20)	
Refunds	(179.76)	
Net Taxes Collected/Amounts for Disbursement	336,940.88	10,553.26
<u>Disbursements</u>		
Commissions on Assessments	17,565.50	119.34
Commissions on Collections	4,087.88	119.34
Salary - Revenue Commissioner	5,315.67	173.50
Reappraisal Update	15,540.21	510.62
Sub-Total	42,509.26	922.80
Remittances	294,431.62	9,630.46
Total	\$ 336,940.88	\$ 10,553.26
<u>Taxable Valuations</u>		
Gross Valuations Assessed	55,879,240	3,494,720
Errors in Assessments	(1,343,680)	(92,800)
Gross Valuations Assessed	54,535,560	3,401,920
Abatements	(754,820)	
Homestead Exemptions	(775,720)	
Act #91-A Exemptions	(28,000)	
Act #48 Exemptions	(2,030,140)	(305,820)
Act #91-B Exemptions	(143,020)	
Other Exemptions	(17,515,700)	(988,640)
Errors in Exemptions	369,980	
Net Valuations Assessed	33,658,140	2,107,460

Repton		Total Municipal Taxes	
\$	10,145.80	\$	586,411.80
	(98.00)		(13,998.80)
	10,047.80		572,413.00
			(7,548.20)
			(7,757.20)
			(280.00)
	(1,157.50)		(22,988.00)
			(1,430.20)
	(3,649.30)		(183,749.50)
	24.10		3,723.90
	5,265.10		352,383.80
	9.08		820.48
			47.20
			303.60
			(217.60)
			(44.60)
			(303.60)
			(41.20)
			(179.76)
	5,274.18		352,768.32

	67.44		17,752.28
	67.45		4,274.67
	83.08		5,572.25
	243.07		16,293.90
	461.04		43,893.10
	4,813.14		308,875.22
\$	5,274.18	\$	352,768.32

	2,029,160		61,403,120
	(19,600)		(1,456,080)
	2,009,560		59,947,040
			(754,820)
			(775,720)
			(28,000)
	(231,500)		(2,567,460)
			(143,020)
	(729,860)		(19,234,200)
	4,820		374,800
	1,053,020		36,818,620

Distribution of Fire District Ad Valorem Taxes
Regular Assessments: October 1, 2015 through September 30, 2016
Regular Collections: May 27, 2016 through June 26, 2017

	Fire District
Gross Taxes Assessed	\$ 680,994.18
Errors in Assessments	(142,704.90)
Gross Taxes Assessed	<u>538,289.28</u>
Abatements	(42,595.44)
Regular Homestead Exemptions	(10,164.78)
Act #91-A Exemptions	(823.38)
Act #48 Exemptions	(30,632.82)
Act #91-B Exemptions	(1,690.38)
Other Exemptions	(74,824.56)
Errors in Exemptions	<u>23,169.78</u>
Net Taxes Assessed	400,727.70
Interest	579.05
Insolvents - Prior Year	34.62
Litigations - All Prior Years	433.38
Insolvents - Current	(73.68)
Insolvents - Prior Year	(33.84)
Litigations - All Prior Years	(433.38)
Lands Bid In by the State	(12.36)
Refunds	<u>(86.76)</u>
Net Taxes Collected/Amounts for Disbursement	<u><u>401,134.73</u></u>
 <u>Disbursements</u>	
Commissions on Assessments	8,022.69
Commissions on Collections	8,022.69
Salary - Revenue Commissioner	5,969.95
Reappraisal Update	<u>17,444.54</u>
Sub-Total	39,459.87
Remittances	<u>361,726.14</u>
Sub-Total	401,186.01
Amounts Overpaid	(51.28)
Total	<u><u>\$ 401,134.73</u></u>

Distribution of Costs, Fees and Commissions***Regular Collections: May 27, 2016 through June 26, 2017******Other Collections: June 1, 2016 through May 31, 2017***

	Forestry Acreage Assessment	Commissions and Fees on Assessments	Commissions and Fees on Collections
Fees on Assessments	\$	\$ 460.00	\$
Fees on Collections			8,615.00
Acreage Assessments	45,030.41		
Deductions from Ad Valorem Taxes			
Interest Collected	22.24		
Manufactured Home Registrations			
Mail Fees			
Advertising			
Citations and Probate Fees			
Firefighters' Annuity and Benefit Fees			
Alabama Association of Rescue Squads			
Excess on Land Sales			
City of Evergreen Weed Lien Fees			
Commissions	(1,799.14)	98,813.60	85,335.99
Insolvents - Prior Year		45.00	
Litigations - All Prior Years	7.80		
Insolvents - Current Year		(40.00)	
Insolvents - Prior Year		(45.00)	
Litigations - All Prior Years	(7.80)		
Lands Bid In by the State			
Errors in Assessments	(73.98)	(35.00)	
Refunds			(20.00)
Amount for Distribution	<u>43,179.53</u>	<u>99,198.60</u>	<u>93,930.99</u>
<u>Disbursements</u>			
Remittances	43,179.53	99,198.60	93,930.99
Amounts Due			
Total	<u>\$ 43,179.53</u>	<u>\$ 99,198.60</u>	<u>\$ 93,930.99</u>

Official's Salary	Reappraisal Budget	City of Evergreen Weed Lien Fees	Other Collections	Total
\$	\$	\$	\$	\$
				460.00
				8,615.00
				45,030.41
74,783.25	218,586.85			293,370.10
				22.24
			5,870.00	5,870.00
			3,123.96	3,123.96
			5,324.99	5,324.99
			2,360.00	2,360.00
			506.00	506.00
			509.11	509.11
			43,612.09	43,612.09
		5,383.29		5,383.29
				182,350.45
				45.00
				7.80
				(40.00)
				(45.00)
				(7.80)
		(2,824.00)		(2,824.00)
				(108.98)
			(90.23)	(110.23)
74,783.25	218,586.85	2,559.29	61,215.92	593,454.43
74,580.06	218,586.85	2,559.29	61,215.92	593,251.24
203.19				203.19
\$ 74,783.25	\$ 218,586.85	\$ 2,559.29	\$ 61,215.92	\$ 593,454.43

Rates of Taxation
October 1, 2015 through September 30, 2018

State Taxes

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

General	2.5 Mills
Soldier	1.0 Mill
School	3.0 Mills

County Taxes

The County Commission levied taxes for county purposes as follows:

General	8.0 Mills
Road and Bridge	7.0 Mills
School District Resulting from Constitutional Amendment 778	0.5 Mills
School Districts	9.5 Mills

Municipal Taxes

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

Evergreen	10.0 Mills
Castleberry	5.0 Mills
Repton	5.0 Mills

Fire District Tax

Amendment Number 528, to the *Constitution of Alabama 1901*, levied a tax for fire protection as follows:

Fire Districts	3.0 Mills
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Timber Tax

Timber taxes were assessed at 10 cents per acre of forestland as provided by the *Code of Alabama 1975*, Section 9-13-193.

***Special Funds of the Revenue Commissioner
 Summary of Receipts, Disbursements and Balances
 June 1, 2016 through May 31, 2019***

	Special Fund of the Revenue Commissioner	Manufactured Home Trust Fund
<u>Receipts</u>		
Manufactured Home Fees	\$	\$ 629.00
Total Receipts		<u>629.00</u>
Excess of Receipts Over/(Under) Disbursements		629.00
Balances - June 1, 2016	<u>1,487.83</u>	<u>3,823.86</u>
Balances - May 31, 2019	<u>\$ 1,487.83</u>	<u>\$ 4,452.86</u>