

Report on the
Office of Revenue Commissioner

Butler County, Alabama

Ad Valorem Tax Assessments:

October 1, 2015 through September 30, 2018

Ad Valorem Tax Collections:

June 30, 2016 through July 10, 2019

Manufactured Home Registrations and Other Collections:

June 1, 2016 through May 31, 2019

Filed: February 7, 2020



**Department of
Examiners of Public Accounts**

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Rachel Laurie Riddle, Chief Examiner



State of Alabama
Department of
Examiners of Public Accounts

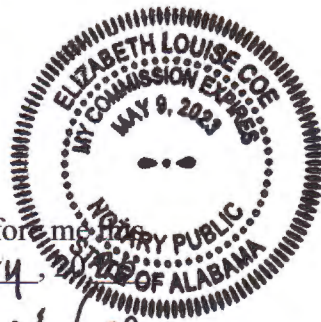
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Rachel Laurie Riddle
Chief Examiner

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

Dear Madam:

Under the authority of the *Code of Alabama 1975*, Section 41-5A-19, we submit this report on the results of the examination of the Office of Revenue Commissioner, Butler County, Alabama, on ad valorem tax assessments for the period October 1, 2015 through September 30, 2018; ad valorem tax collections for the period June 30, 2016 through July 10, 2019; manufactured home registrations and other collections for the period June 1, 2016 through May 31, 2019.



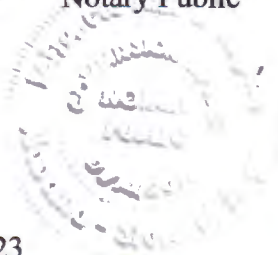
Sworn to and subscribed before me
the 9th day of January,
Elizabeth Louise Coe
Notary Public

Respectfully submitted,
Miranda L. Bonner
Miranda L. Bonner
Examiner of Public Accounts

Sworn to and subscribed before me this
the 14 day of January, 2020.
LeFrances Hughes
Notary Public

Martha B. Lewis
Martha B. Lewis
Examiner of Public Accounts

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**LeFrances Hughes
Notary for the State
of Alabama at Large
My Commission Expires 01/14/2023**

Table of Contents

	<i>Page</i>
Summary	A
Contains items pertaining to state and local legal compliance.	
Financial Information	1
Exhibit #1 Summary of Audit Settlement	2
<u>2017-2018 Tax Year</u>	
Exhibit #2 Detail of Disbursements and Audit Settlement	4
Exhibit #3 Summary of Ad Valorem Taxes and Distributions	8
Exhibit #4 Distribution of State Ad Valorem Taxes	12
Exhibit #5 Distribution of County Ad Valorem Taxes	14
Exhibit #6 Distribution of County School Ad Valorem Taxes	15
Exhibit #7 Distribution of Municipal Ad Valorem Taxes	16
Exhibit #8 Distribution of Fees and Other Collections	18
<u>2016-2017 Tax Year</u>	
Exhibit #9 Detail of Disbursements and Audit Settlement	20
Exhibit #10 Summary of Ad Valorem Taxes and Distributions	24
Exhibit #11 Distribution of State Ad Valorem Taxes	28
Exhibit #12 Distribution of County Ad Valorem Taxes	30
Exhibit #13 Distribution of County School Ad Valorem Taxes	31
Exhibit #14 Distribution of Municipal Ad Valorem Taxes	32
Exhibit #15 Distribution of Fees and Other Collections	34

Table of Contents

	<i>Page</i>
<u>2015-2016 Tax Year</u>	
Exhibit #16	Detail of Disbursements and Audit Settlement 36
Exhibit #17	Summary of Ad Valorem Taxes and Distributions 40
Exhibit #18	Distribution of State Ad Valorem Taxes 44
Exhibit #19	Distribution of County Ad Valorem Taxes 46
Exhibit #20	Distribution of County School Ad Valorem Taxes 47
Exhibit #21	Distribution of Municipal Ad Valorem Taxes 48
Exhibit #22	Distribution of Fees and Other Collections 50
Exhibit #23	Rates of Taxation 52
Exhibit #24	Special Funds of the Revenue Commissioner Summary of Receipts, Disbursements and Balances June 1, 2016 through May 31, 2019 53



Department of
Examiners of Public Accounts

SUMMARY

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

Regular Assessments: October 1, 2015 through September 30, 2018

Regular Collections: June 30, 2016 through July 10, 2019

Manufactured Home Registrations: June 1, 2016 through May 31, 2019

The Office of Revenue Commissioner, Butler County, Alabama, (hereinafter referred to as the "Revenue Commissioner") operates pursuant to the *Code of Alabama 1975*, Section 45-7-240. The Revenue Commissioner is responsible for the fair assessment of property, as required by the *Code of Alabama 1975*, Section 40-7-1, and the collection of ad valorem tax as required by the *Code of Alabama 1975*, Sections 40-5-1 through 40-5-46. The Revenue Commissioner annually assesses all real estate, together with improvements thereon, and all personal property. Based on these assessments, the Revenue Commissioner is also responsible for collecting all ad valorem taxes. The Revenue Commissioner is also responsible for issuing manufactured home registration decals.

Honorable Deborah B. Crews 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.

Exhibit 2 through 22 provide information on the taxes that were assessed and collected by the Revenue Commissioner during the examination period. These taxes were assessed based on the rates shown on Exhibit 23 for the State, County, Board of Education and the various municipalities. Exhibit 24 provides information on the receipts, disbursements, and balances of the Special Funds of the Revenue Commissioner.

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

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 (interest earned on bank accounts) at the examination ending date which should have previously been remitted to the proper agencies.

Exhibit 1 summarizes the amounts due by the Revenue Commissioner. Amounts due were settled at the conclusion of the examination.

The Official was invited and attended an exit conference to discuss the content of this report. Representing the Department of Examiners of Public Accounts were: Christina Smith, Audit Manager; Miranda L. Bonner, Examiner; and Martha B. Lewis, Examiner.

Financial Information

Summary of Audit Settlement**Regular Assessments: October 1, 2015 through September 30, 2018****Regular Collections: June 30, 2016 through July 10, 2019****Manufactured Homes and Other Collections: June 1, 2016 through May 31, 2019**

	2017-2018		2016-2017	
	Audit Settlement		Audit Settlement	
	Amounts	Amounts	Amounts	Amounts
	Due	Overpaid	Due	Overpaid
<hr/>				
<u>Butler County</u>				
Interest Earned - General Fund	\$ 337.45	\$	\$ 307.77	\$
Total Butler County	337.45		307.77	
<hr/>				
<u>Officials and Individuals</u>				
Interest Earned - Special Fund of the Revenue Commissioner	42.02		38.32	
Interest Earned - Special Fund of the Judge of Probate	42.02		38.32	
Total Officials and Individuals	84.04		76.64	
<hr/>				
Totals	\$ 421.49	\$	\$ 384.41	\$
<hr/> <hr/>				

2015-2016 Audit Settlement		Combined Amounts Due	Combined Amounts Overpaid	Net Settlement	
Amounts Due	Amounts Overpaid			Amounts Due	Amounts Overpaid
\$ 251.72	\$	\$ 896.94	\$	\$ 896.94	\$
251.72		896.94		896.94	
31.34		111.68		111.68	
31.34		111.68		111.68	
62.68		223.36		223.36	
\$ 314.40	\$	\$ 1,120.30	\$	\$ 1,120.30	\$

Detail of Disbursements and Audit Settlement***Regular Assessments: October 1, 2017 through September 30, 2018******Regular Collections: July 11, 2018 through July 10, 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	\$ 489,265.63	\$ (33,427.19)
Soldier Ad Valorem Tax	195,706.12	(16,627.80)
School Ad Valorem Tax	654,777.34	(56,511.13)
Sub-Total	<u>1,339,749.09</u>	<u>(106,566.12)</u>
Firefighter Annuity and Benefit Fund	58.75	
Rescue Squads	57.00	
Forestry Commission - Forestry Acreage Assessment	38,255.79	(1,530.24)
Manufactured Home Registrations	3,007.01	
Total State of Alabama	<u>1,381,127.64</u>	<u>(108,096.36)</u>
<u>Butler County</u>		
General Ad Valorem Tax	1,435,504.08	(95,386.66)
Road and Bridge Ad Valorem Tax	922,823.89	(78,402.03)
Sub-Total	<u>2,358,327.97</u>	<u>(173,788.69)</u>
Fees and Commissions on Assessments	515.00	135,304.37
Fees and Commissions on Collections	14,320.00	135,304.37
Provision for Salary - Revenue Commissioner		87,949.77
Provision for Supernumerary Officials		66,159.44
Provision for Reappraisal Maintenance		197,407.46
Interest Earned - General Fund	337.45	
Certified Mail	6,996.74	
Copy and Map Sales	235.50	
Manufactured Home Registrations	7,270.38	
Manufactured Home Trust Fund	454.00	
Total Butler County	<u>2,388,457.04</u>	<u>448,336.72</u>
<u>Butler County Schools</u>		
County-Wide Ad Valorem Tax	2,797,084.21	(241,609.74)
Manufactured Home Registrations	2,996.99	
Total Butler County Schools	<u>2,800,081.20</u>	<u>(241,609.74)</u>
Sub-Total Forward	\$ 6,569,665.88	\$ 98,630.62

Net Amount To Be Remitted		Remittances	Audit Settlement Amounts Due
\$	455,838.44	\$ 455,838.44	\$
	179,078.32	179,078.32	
	598,266.21	598,266.21	
	<u>1,233,182.97</u>	<u>1,233,182.97</u>	
	58.75	58.75	
	57.00	57.00	
	36,725.55	36,725.55	
	3,007.01	3,007.01	
	<u>1,273,031.28</u>	<u>1,273,031.28</u>	
	1,340,117.42	1,340,117.42	
	844,421.86	844,421.86	
	<u>2,184,539.28</u>	<u>2,184,539.28</u>	
	135,819.37	135,819.37	
	149,624.37	149,624.37	
	87,949.77	87,949.77	
	66,159.44	66,159.44	
	197,407.46	197,407.46	
	337.45		337.45
	6,996.74	6,996.74	
	235.50	235.50	
	7,270.38	7,270.38	
	454.00	454.00	
	<u>2,836,793.76</u>	<u>2,836,456.31</u>	<u>337.45</u>
	2,555,474.47	2,555,474.47	
	2,996.99	2,996.99	
	<u>2,558,471.46</u>	<u>2,558,471.46</u>	
\$	6,668,296.50	\$ 6,667,959.05	\$ 337.45

Detail of Disbursements and Audit Settlement**Regular Assessments: October 1, 2017 through September 30, 2018****Regular Collections: July 11, 2018 through July 10, 2019****Other Collections: June 1, 2018 through May 31, 2019**

	Total Collections	Commissions and Special Deductions
Sub-Total Brought Forward	\$ 6,569,665.88	\$ 98,630.62
<u>Municipalities</u>		
<u>City of Greenville</u>		
Ad Valorem Taxes	1,380,354.79	(88,972.06)
Manufactured Home Registrations	239.50	
Total City of Greenville	<u>1,380,594.29</u>	<u>(88,972.06)</u>
<u>Town of Georgiana</u>		
Ad Valorem Taxes	141,487.19	(9,013.63)
Manufactured Home Registrations	210.75	
Total Town of Georgiana	<u>141,697.94</u>	<u>(9,013.63)</u>
<u>Town of McKenzie</u>		
Ad Valorem Taxes	10,127.11	(644.93)
Manufactured Home Registrations	99.37	
Total Town of McKenzie	<u>10,226.48</u>	<u>(644.93)</u>
Total Municipal	<u>1,532,518.71</u>	<u>(98,630.62)</u>
<u>Officials and Individuals</u>		
Advertising	6,930.10	
Sale Fee		
Land Redemptions from Individuals	4,235.25	
Excess Land Sales Trust Fund	4,042.43	
Probate Judge Fees	3,925.00	
Weed Liens	2,550.00	
Interest Earned - Special Fund of the Revenue Commissioner	42.02	
Interest Earned - Special Fund of the Judge of Probate	42.02	
Total Officials and Individuals	<u>21,766.82</u>	
Totals	<u>\$ 8,123,951.41</u>	<u>\$</u>

Net Amount To Be Remitted		Remittances	Audit Settlement Amounts Due
\$	6,668,296.50	\$ 6,667,959.05	\$ 337.45
	1,291,382.73	1,291,382.73	
	239.50	239.50	
	<u>1,291,622.23</u>	<u>1,291,622.23</u>	
	132,473.56	132,473.56	
	210.75	210.75	
	<u>132,684.31</u>	<u>132,684.31</u>	
	9,482.18	9,482.18	
	99.37	99.37	
	<u>9,581.55</u>	<u>9,581.55</u>	
	<u>1,433,888.09</u>	<u>1,433,888.09</u>	
	6,930.10	6,930.10	
	4,235.25	4,235.25	
	4,042.43	4,042.43	
	3,925.00	3,925.00	
	2,550.00	2,550.00	
	42.02		42.02
	42.02		42.02
	<u>21,766.82</u>	<u>21,682.78</u>	<u>84.04</u>
\$	8,123,951.41	\$ 8,123,529.92	\$ 421.49

Summary of Ad Valorem Taxes and Distributions

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

Regular Collections: July 11, 2018 through July 10, 2019

Other Collections: June 1, 2018 through May 31, 2019

	State Taxes	County Taxes
Gross Taxes Assessed	\$ 1,741,279.88	\$ 3,082,333.96
Errors in Assessments	(9,390.29)	(16,613.59)
Gross Taxes Assessed	1,731,889.59	3,065,720.37
Abatements	(79,995.44)	(262,842.16)
Regular Homestead Exemptions	(57,985.07)	(53,354.94)
Act #91-A Exemptions	(6,917.43)	(4,844.49)
Act #48 Exemptions	(69,242.68)	(122,506.28)
Act #91-B Exemptions	(34,240.44)	(9,430.23)
Other Exemptions	(146,746.34)	(259,628.14)
Errors in Exemptions	794.04	843.41
Net Taxes Assessed	1,337,556.23	2,353,957.54
Interest	2,920.73	5,454.88
Insolvents - Prior Year	64.61	114.31
Litigations - All Prior Years	2,511.60	4,443.96
Insolvents - Current	(116.35)	(205.85)
Insolvents - Prior Year	(49.92)	(88.32)
Litigations - All Prior Years	(2,460.25)	(4,353.11)
Lands Bid In by State	(564.20)	(1,021.20)
Refunds	(113.36)	(200.56)
Net Taxes Collected	1,339,749.09	2,358,101.65
Land Sales Remitted by the State		226.32
Amount for Disbursements	1,339,749.09	2,358,327.97
Disbursements		
Commissions on Assessments	22,617.33	33,523.37
Commissions on Collections	22,617.33	33,523.37
Salary - Revenue Commissioner	14,737.92	25,565.24
Salary - Supernumerary	13,619.19	23,624.54
Reappraisal Update	32,974.35	57,552.17
Sub-Total	106,566.12	173,788.69
Remittances	1,233,182.97	2,184,539.28
Total	\$ 1,339,749.09	\$ 2,358,327.97

	County School Taxes	Municipal Taxes	Total Ad Valorem Taxes
\$	3,212,712.96	\$ 2,013,216.82	\$ 10,049,543.62
	(17,335.92)	(14,782.61)	(58,122.41)
	3,195,377.04	1,998,434.21	9,991,421.21
		(199,579.75)	(542,417.35)
	(5,055.12)		(111,340.01)
	(127,832.64)	(51,349.93)	(16,817.04)
	(270,916.32)	(219,099.46)	(370,931.53)
	760.08	367.21	(43,670.67)
	2,792,333.04	1,528,772.28	(896,390.26)
	5,906.77	4,007.11	2,764.74
	119.28	119.50	2,792,333.04
	4,637.09	3,930.29	5,906.77
	(214.80)	(79.25)	119.28
	(92.16)	(91.25)	4,637.09
	(4,542.29)	(3,930.29)	(214.80)
	(1,089.60)	(541.30)	(92.16)
	(209.28)	(218.00)	(4,542.29)
	2,796,848.05	1,531,969.09	(1,089.60)
	236.16		(209.28)
	2,797,084.21	1,531,969.09	2,796,848.05
			236.16
	55,936.96	22,461.59	2,797,084.21
	55,936.96	22,461.59	55,936.96
	31,291.03	16,355.58	31,291.03
	28,915.71		28,915.71
	69,529.08	37,351.86	69,529.08
	241,609.74	98,630.62	241,609.74
	2,555,474.47	1,433,338.47	2,555,474.47
\$	2,797,084.21	\$ 1,531,969.09	\$ 8,027,130.36

Summary of Ad Valorem Taxes and Distributions**Regular Assessments: October 1, 2017 through September 30, 2018****Regular Collections: July 11, 2018 through July 10, 2019****Other Collections: June 1, 2018 through May 31, 2019**

	State	County
<u>Taxable Valuations</u>		
Gross Valuations Assessed	268,029,040	268,029,040
Errors in Assessments	(1,444,660)	(1,444,660)
Gross Valuations Assessed	266,584,380	266,584,380
Abatements	(22,855,840)	(22,855,840)
Regular Homestead Exemptions	(8,920,780)	(4,639,560)
Act #91-A Exemptions	(1,064,220)	(421,260)
Act #48 Exemptions	(10,652,720)	(10,652,720)
Act #91-B Exemptions	(5,267,760)	(820,020)
Other Exemptions	(22,576,360)	(22,576,360)
Errors in Exemptions	122,160	73,340
Net Valuations Assessed	<u>195,368,860</u>	<u>204,691,960</u>

County School	Municipal
267,726,080	161,618,080
(1,444,660)	(1,179,340)
<u>266,281,420</u>	<u>160,438,740</u>
	(15,966,380)
(421,260)	
(10,652,720)	(4,146,400)
(22,576,360)	(17,677,380)
63,340	28,700
<u>232,694,420</u>	<u>122,677,280</u>

Distribution of State Ad Valorem Taxes***Regular Assessments: October 1, 2017 through September 30, 2018******Regular Collections: July 11, 2018 through July 10, 2019******Other Collections: June 1, 2018 through May 31, 2019***

	General	Soldier
Gross Taxes Assessed	\$ 670,072.60	\$ 268,029.04
Errors in Assessments	(3,611.65)	(1,444.66)
Gross Taxes Assessed	666,460.95	266,584.38
Abatements	(57,139.60)	(22,855.84)
Regular Homestead Exemptions	(22,301.95)	(8,920.78)
Act #91-A Exemptions	(2,660.55)	(1,064.22)
Act #48 Exemptions	(26,631.80)	(10,652.72)
Act #91-B Exemptions	(13,169.40)	(5,267.76)
Other Exemptions	(56,440.90)	(22,576.36)
Errors in Exemptions	305.40	122.16
Net Taxes Assessed	488,422.15	195,368.86
Interest	1,123.43	449.24
Insolvents - Prior Year	24.85	9.94
Litigations - All Prior Years	966.01	386.39
Insolvents - Current	(44.75)	(17.90)
Insolvents - Prior Year	(19.20)	(7.68)
Litigations - All Prior Years	(946.26)	(378.49)
Lands Bid In by State	(217.00)	(86.80)
Refunds	(43.60)	(17.44)
Net Taxes Collected	489,265.63	195,706.12
<u>Disbursements</u>		
Commissions on Assessments	5,607.66	3,914.12
Commissions on Collections	5,607.66	3,914.12
Salary - Revenue Commissioner	5,303.46	2,121.35
Salary - Supernumerary	4,900.90	1,960.37
Reappraisal Update	12,007.51	4,717.84
Sub-Total	33,427.19	16,627.80
Remittances	455,838.44	179,078.32
Total	\$ 489,265.63	\$ 195,706.12

School	Total State Taxes
\$ 803,178.24	\$ 1,741,279.88
(4,333.98)	(9,390.29)
<hr/> 798,844.26	<hr/> 1,731,889.59
(26,762.34)	(79,995.44)
(3,192.66)	(57,985.07)
(31,958.16)	(6,917.43)
(15,803.28)	(69,242.68)
(67,729.08)	(34,240.44)
366.48	(146,746.34)
<hr/> 653,765.22	<hr/> 794.04
1,348.06	1,337,556.23
29.82	2,920.73
1,159.20	64.61
(53.70)	2,511.60
(23.04)	(116.35)
(1,135.50)	(49.92)
(260.40)	(2,460.25)
(52.32)	(564.20)
<hr/> 654,777.34	<hr/> (113.36)
<hr/> <hr/> 654,777.34	<hr/> <hr/> 1,339,749.09
13,095.55	22,617.33
13,095.55	22,617.33
7,313.11	14,737.92
6,757.92	13,619.19
16,249.00	32,974.35
<hr/> 56,511.13	<hr/> 106,566.12
598,266.21	1,233,182.97
<hr/> \$ 654,777.34	<hr/> \$ 1,339,749.09

Distribution of County Ad Valorem Taxes

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

Regular Collections: July 11, 2018 through July 10, 2019

Other Collections: June 1, 2018 through May 31, 2019

	General	Road and Bridge	Total County Taxes
Gross Taxes Assessed	\$ 1,876,203.28	\$ 1,206,130.68	\$ 3,082,333.96
Errors in Assessments	(10,112.62)	(6,500.97)	(16,613.59)
Gross Taxes Assessed	1,866,090.66	1,199,629.71	3,065,720.37
Abatements	(159,990.88)	(102,851.28)	(262,842.16)
Regular Homestead Exemptions	(32,476.92)	(20,878.02)	(53,354.94)
Act #91-A Exemptions	(2,948.82)	(1,895.67)	(4,844.49)
Act #48 Exemptions	(74,569.04)	(47,937.24)	(122,506.28)
Act #91-B Exemptions	(5,740.14)	(3,690.09)	(9,430.23)
Other Exemptions	(158,034.52)	(101,593.62)	(259,628.14)
Errors in Exemptions	513.38	330.03	843.41
Net Taxes Assessed	1,432,843.72	921,113.82	2,353,957.54
Interest	3,320.46	2,134.42	5,454.88
Insolvents - Prior Year	69.58	44.73	114.31
Litigations - All Prior Years	2,705.02	1,738.94	4,443.96
Insolvents - Current	(125.30)	(80.55)	(205.85)
Insolvents - Prior Year	(53.76)	(34.56)	(88.32)
Litigations - All Prior Years	(2,649.72)	(1,703.39)	(4,353.11)
Lands Bid In by State	(621.60)	(399.60)	(1,021.20)
Refunds	(122.08)	(78.48)	(200.56)
Net Taxes Collected	1,435,366.32	922,735.33	2,358,101.65
Land Sales Remitted by the State	137.76	88.56	226.32
Amount for Disbursements	1,435,504.08	922,823.89	2,358,327.97
<u>Disbursements</u>			
Commissions on Assessments	15,068.66	18,454.71	33,523.37
Commissions on Collections	15,068.66	18,454.71	33,523.37
Salary - Revenue Commissioner	15,561.48	10,003.76	25,565.24
Salary - Supernumerary	14,380.15	9,244.39	23,624.54
Reappraisal Update	35,307.71	22,244.46	57,552.17
Sub-Total	95,386.66	78,402.03	173,788.69
Remittances	1,340,117.42	844,421.86	2,184,539.28
Total	\$ 1,435,504.08	\$ 922,823.89	\$ 2,358,327.97

Distribution of County School Ad Valorem Taxes
Regular Assessments: October 1, 2017 through September 30, 2018
Regular Collections: July 11, 2018 through July 10, 2019
Other Collections: June 1, 2018 through May 31, 2019

	County-Wide
Gross Taxes Assessed	\$ 3,212,712.96
Errors in Assessments	(17,335.92)
Gross Taxes Assessed	<u>3,195,377.04</u>
Act #91-A Exemptions	(5,055.12)
Act #48 Exemptions	(127,832.64)
Other Exemptions	(270,916.32)
Errors in Exemptions	760.08
Net Taxes Assessed	<u>2,792,333.04</u>
Interest	5,906.77
Insolvents - Prior Year	119.28
Litigations - All Prior Years	4,637.09
Insolvents - Current	(214.80)
Insolvents - Prior Year	(92.16)
Litigations - All Prior Years	(4,542.29)
Lands Bid In by State	(1,089.60)
Refunds	(209.28)
Net Taxes Collected	<u>2,796,848.05</u>
Land Sales Remitted by the State	236.16
Amount for Disbursements	<u><u>2,797,084.21</u></u>
<u>Disbursements</u>	
Commissions on Assessments	55,936.96
Commissions on Collections	55,936.96
Salary - Revenue Commissioner	31,291.03
Salary - Supernumerary	28,915.71
Reappraisal Update	69,529.08
Sub-Total	<u>241,609.74</u>
Remittances	2,555,474.47
Total	<u><u>\$ 2,797,084.21</u></u>
<u>Taxable Valuations</u>	
Gross Valuations Assessed	267,726,080
Errors in Assessments	(1,444,660)
Gross Valuations Assessed	<u>266,281,420</u>
Act #91-A Exemptions	(421,260)
Act #48 Exemptions	(10,652,720)
Other Exemptions	(22,576,360)
Errors in Exemptions	63,340
Net Valuations Assessed	<u><u>232,694,420</u></u>

Distribution of Municipal Ad Valorem Taxes***Regular Assessments: October 1, 2017 through September 30, 2018******Regular Collections: July 11, 2018 through July 10, 2019******Other Collections: June 1, 2018 through May 31, 2019***

	Greenville	Georgiana
Gross Taxes Assessed	\$ 1,830,490.00	\$ 169,675.02
Errors in Assessments	(14,231.00)	(551.61)
Gross Taxes Assessed	1,816,259.00	169,123.41
Abatements	(199,579.75)	
Act #48 Exemptions	(39,923.50)	(10,583.73)
Other Exemptions	(199,606.75)	(17,388.81)
Errors in Exemptions	253.00	114.21
Net Taxes Assessed	1,377,402.00	141,265.08
Interest	3,473.54	511.66
Insolvents - Prior Year	119.50	
Litigations - All Prior Years	3,745.56	132.53
Insolvents - Current	(79.25)	
Insolvents - Prior Year	(91.25)	
Litigations - All Prior Years	(3,745.56)	(132.53)
Lands Bid In by State	(469.75)	(71.55)
Refunds		(218.00)
Net Taxes Collected	1,380,354.79	141,487.19
<u>Disbursements</u>		
Commissions on Assessments	20,216.11	2,095.36
Commissions on Collections	20,216.11	2,095.36
Salary - Revenue Commissioner	14,781.98	1,468.76
Reappraisal Update	33,757.86	3,354.15
Sub-Total	88,972.06	9,013.63
Remittances	1,291,382.73	132,473.56
Total	\$ 1,380,354.79	\$ 141,487.19
<u>Taxable Valuations</u>		
Gross Valuations Assessed	146,439,200	12,568,520
Errors in Assessments	(1,138,480)	(40,860)
Gross Valuations Assessed	145,300,720	12,527,660
Abatements	(15,966,380)	
Act #48 Exemptions	(3,193,880)	(783,980)
Other Exemptions	(15,968,540)	(1,288,060)
Errors in Exemptions	20,240	8,460
Net Valuations Assessed	110,192,160	10,464,080

McKenzie		Total Municipal Taxes	
\$	13,051.80	\$	2,013,216.82
			(14,782.61)
	13,051.80		1,998,434.21
	(842.70)		(199,579.75)
	(2,103.90)		(51,349.93)
			(219,099.46)
			367.21
	10,105.20		1,528,772.28
	21.91		4,007.11
			119.50
	52.20		3,930.29
			(79.25)
			(91.25)
	(52.20)		(3,930.29)
			(541.30)
			(218.00)
	10,127.11		1,531,969.09
	150.12		22,461.59
	150.12		22,461.59
	104.84		16,355.58
	239.85		37,351.86
	644.93		98,630.62
	9,482.18		1,433,338.47
\$	10,127.11	\$	1,531,969.09
	2,610,360		161,618,080
			(1,179,340)
	2,610,360		160,438,740
			(15,966,380)
	(168,540)		(4,146,400)
	(420,780)		(17,677,380)
			28,700
	2,021,040		122,677,280

Distribution of Fees and Other Collections***Regular Collections: July 11, 2018 through July 10, 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	\$	\$ 540.00	\$
Fees on Collections			14,320.00
Acreage Assessments	38,241.25	765.12	765.12
Deductions from Ad Valorem Taxes			
Interest Collected	29.48		
Manufactured Home Registrations			
Weed Liens			
Firefighter Annuity and Benefit Fund			
Rescue Squads			
Mail Fees			
Advertising			
Citations and Probate Fees			
Copy and Map Sales			
Excess on Land Sales			
Land Redemptions from Individuals			
Interest Earned			
Commissions	(1,530.24)	134,539.25	134,539.25
Insolvents - Prior Year		20.00	
Litigations - All Prior Years		50.00	
Insolvents - Current Year		(25.00)	
Insolvents - Prior Year		(15.00)	
Litigations - All Prior Years		(50.00)	
Errors in Assessments	(14.94)	(5.00)	
Amount for Distribution	36,725.55	135,819.37	149,624.37
<u>Disbursements</u>			
Remittances	36,725.55	135,819.37	149,624.37
Amounts Due			
Total	\$ 36,725.55	\$ 135,819.37	\$ 149,624.37

Official's Salary	Supernumerary Official's Salaries	Reappraisal Budget	Weed Liens	Other Collections	Total
\$	\$	\$	\$	\$	\$
					540.00
					14,320.00
					39,771.49
87,949.77	66,159.44	197,407.46			351,516.67
					29.48
				14,278.00	14,278.00
			2,550.00		2,550.00
				58.75	58.75
				57.00	57.00
				6,996.74	6,996.74
				6,930.10	6,930.10
				3,925.00	3,925.00
				235.50	235.50
				4,042.43	4,042.43
				4,235.25	4,235.25
				421.49	421.49
					267,548.26
					20.00
					50.00
					(25.00)
					(15.00)
					(50.00)
					(19.94)
87,949.77	66,159.44	197,407.46	2,550.00	41,180.26	717,416.22
87,949.77	66,159.44	197,407.46	2,550.00	40,758.77	716,994.73
				421.49	421.49
\$ 87,949.77	\$ 66,159.44	\$ 197,407.46	\$ 2,550.00	\$ 41,180.26	\$ 717,416.22

Detail of Disbursements and Audit Settlement***Regular Assessments: October 1, 2016 through September 30, 2017******Regular Collections: July 2, 2017 through July 10, 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	\$ 457,968.78	\$ (32,975.93)
Soldier Ad Valorem Tax	183,187.32	(16,205.45)
School Ad Valorem Tax	631,500.21	(56,385.42)
Sub-Total	<u>1,272,656.31</u>	<u>(105,566.80)</u>
Firefighter Annuity and Benefit Fund	42.00	
Rescue Squads	33.00	
Forestry Commission - Forestry Acreage Assessment	38,221.40	(1,528.86)
Manufactured Home Registrations	2,739.51	
Total State of Alabama	<u>1,313,692.22</u>	<u>(107,095.66)</u>
<u>Butler County</u>		
General Ad Valorem Tax	1,343,768.40	(94,108.99)
Road and Bridge Ad Valorem Tax	863,851.41	(76,541.24)
Sub-Total	<u>2,207,619.81</u>	<u>(170,650.23)</u>
Fees and Commissions on Assessments	522.00	127,986.19
Fees and Commissions on Collections	12,065.00	127,986.19
Provision for Salary - Revenue Commissioner		87,558.78
Provision for Supernumerary Officials		85,733.28
Provision for Reappraisal Maintenance		179,963.41
Interest Earned - General Fund	307.77	
Certified Mail	7,452.49	
Copy and Map Sales	497.00	
Manufactured Home Registrations	6,689.00	
Manufactured Home Trust Fund	417.00	
Total Butler County	<u>2,235,570.07</u>	<u>438,577.62</u>
<u>Butler County Schools</u>		
County-Wide Ad Valorem Tax	2,702,052.63	(241,161.60)
Manufactured Home Registrations	2,729.49	
Total Butler County Schools	<u>2,704,782.12</u>	<u>(241,161.60)</u>
Sub-Total Forward	\$ 6,254,044.41	\$ 90,320.36

Net Amount To Be Remitted		Remittances	Audit Settlement Amounts Due
\$	424,992.85	\$	424,992.85
	166,981.87		166,981.87
	575,114.79		575,114.79
	<u>1,167,089.51</u>	<u>1,167,089.51</u>	
	42.00		42.00
	33.00		33.00
	36,692.54		36,692.54
	2,739.51		2,739.51
	<u>1,206,596.56</u>	<u>1,206,596.56</u>	
	1,249,659.41		1,249,659.41
	<u>787,310.17</u>	<u>787,310.17</u>	
	2,036,969.58		2,036,969.58
	128,508.19		128,508.19
	140,051.19		140,051.19
	87,558.78		87,558.78
	85,733.28		85,733.28
	179,963.41		179,963.41
	307.77		307.77
	7,452.49		7,452.49
	497.00		497.00
	6,689.00		6,689.00
	417.00		417.00
	<u>2,674,147.69</u>	<u>2,673,839.92</u>	<u>307.77</u>
	2,460,891.03		2,460,891.03
	<u>2,729.49</u>	<u>2,729.49</u>	
	<u>2,463,620.52</u>	<u>2,463,620.52</u>	
\$	6,344,364.77	\$	6,344,057.00
			\$ 307.77

Detail of Disbursements and Audit Settlement***Regular Assessments: October 1, 2016 through September 30, 2017******Regular Collections: July 2, 2017 through July 10, 2018******Other Collections: June 1, 2017 through May 31, 2018***

	Total Collections	Commissions and Special Deductions
Sub-Total Brought Forward	\$ 6,254,044.41	\$ 90,320.36
<u>Municipalities</u>		
<u>City of Greenville</u>		
Ad Valorem Taxes	1,276,457.54	(81,643.98)
Manufactured Home Registrations	152.75	
Total City of Greenville	<u>1,276,610.29</u>	<u>(81,643.98)</u>
<u>Town of Georgiana</u>		
Ad Valorem Taxes	126,829.94	(8,110.80)
Manufactured Home Registrations	214.25	
Total Town of Georgiana	<u>127,044.19</u>	<u>(8,110.80)</u>
<u>Town of McKenzie</u>		
Ad Valorem Taxes	9,055.50	(565.58)
Manufactured Home Registrations	81.00	
Total Town of McKenzie	<u>9,136.50</u>	<u>(565.58)</u>
Total Municipal	<u>1,412,790.98</u>	<u>(90,320.36)</u>
<u>Officials and Individuals</u>		
Advertising	3,981.06	
Sale Fees	70.00	
Land Redemptions from Individuals	10,474.37	
Excess Land Sales Trust Fund	4,114.30	
Probate Judge Fees	3,950.00	
Weed Liens	550.00	
Interest Earned - Special Fund of the Revenue Commissioner	38.32	
Interest Earned - Special Fund of the Judge of Probate	38.32	
Total Officials and Individuals	<u>23,216.37</u>	
Totals	<u>\$ 7,690,051.76</u>	<u>\$</u>

Net Amount To Be Remitted		Remittances	Audit Settlement Amounts Due
\$	6,344,364.77	\$ 6,344,057.00	\$ 307.77
	1,194,813.56	1,194,813.56	
	152.75	152.75	
	<u>1,194,966.31</u>	<u>1,194,966.31</u>	
	118,719.14	118,719.14	
	214.25	214.25	
	<u>118,933.39</u>	<u>118,933.39</u>	
	8,489.92	8,489.92	
	81.00	81.00	
	<u>8,570.92</u>	<u>8,570.92</u>	
	<u>1,322,470.62</u>	<u>1,322,470.62</u>	
	3,981.06	3,981.06	
	70.00	70.00	
	10,474.37	10,474.37	
	4,114.30	4,114.30	
	3,950.00	3,950.00	
	550.00	550.00	
	38.32		38.32
	38.32		38.32
	<u>23,216.37</u>	<u>23,139.73</u>	<u>76.64</u>
\$	7,690,051.76	\$ 7,689,667.35	\$ 384.41

Summary of Ad Valorem Taxes and Distributions**Regular Assessments: October 1, 2016 through September 30, 2017****Regular Collections: July 2, 2017 through July 10, 2018****Other Collections: June 1, 2017 through May 31, 2018**

	State Taxes	County Taxes
Gross Taxes Assessed	\$ 1,660,849.32	\$ 2,938,445.50
Errors in Assessments	(7,370.35)	(13,039.85)
Gross Taxes Assessed	1,653,478.97	2,925,405.65
Abatements	(95,593.96)	(314,094.44)
Regular Homestead Exemptions	(58,487.00)	(54,784.39)
Act #91-A Exemptions	(6,375.59)	(4,541.12)
Act #48 Exemptions	(65,635.57)	(116,124.47)
Act #91-B Exemptions	(32,069.18)	(8,912.50)
Other Exemptions	(123,955.26)	(219,305.46)
Errors in Exemptions	997.88	1,052.71
Net Taxes Assessed	1,272,360.29	2,208,695.98
Interest	1,952.07	3,686.67
Insolvents - Prior Year	174.72	309.12
Litigations - All Prior Years	2,394.99	4,237.65
Insolvents - Current	(64.61)	(114.31)
Insolvents - Prior Year	(125.58)	(222.18)
Litigations - Current	(116.61)	(206.31)
Litigations - All Prior Years	(2,394.99)	(4,237.65)
Lands Bid In by State	(191.75)	(339.25)
Refunds	(1,332.22)	(4,254.08)
Net Taxes Collected	1,272,656.31	2,207,555.64
Land Sales Remitted by the State		64.17
Amount for Disbursements	1,272,656.31	2,207,619.81
<u>Disbursements</u>		
Commissions on Assessments	21,588.44	31,428.82
Commissions on Collections	21,588.44	31,428.82
Salary - Revenue Commissioner	14,682.12	25,291.18
Salary - Supernumerary	17,630.88	30,370.50
Reappraisal Update	30,076.92	52,130.91
Sub-Total	105,566.80	170,650.23
Remittances	1,167,089.51	2,036,969.58
Total	\$ 1,272,656.31	\$ 2,207,619.81

	County School Taxes		Municipal Taxes		Total Ad Valorem Taxes
\$	3,066,204.00	\$	1,904,266.17	\$	9,569,764.99
	(13,606.80)		(11,817.68)		(45,834.68)
	3,052,597.20		1,892,448.49		9,523,930.31
			(235,268.75)		(644,957.15)
	(4,738.56)				(113,271.39)
	(121,173.36)		(50,833.34)		(15,655.27)
	(228,840.48)		(191,171.17)		(353,766.74)
	830.88		69.75		(40,981.68)
	2,698,675.68		1,415,244.98		(763,272.37)
	4,073.43		2,159.56		2,951.22
	322.56		141.50		7,594,976.93
	4,421.81		3,930.29		11,871.73
	(119.28)		(119.50)		947.90
	(231.84)		(92.75)		14,984.74
	(215.28)				(417.70)
	(4,421.81)		(3,930.29)		(672.35)
	(354.00)		(381.31)		(538.20)
	(165.60)		(4,609.50)		(14,984.74)
	2,701,985.67		1,412,342.98		(1,266.31)
	66.96				(10,361.40)
	2,702,052.63		1,412,342.98		7,594,540.60
					131.13
					7,594,671.73
	54,039.71		20,164.79		127,221.76
	54,039.71		20,164.79		127,221.76
	31,421.34		16,164.14		87,558.78
	37,731.90				85,733.28
	63,928.94		33,826.64		179,963.41
	241,161.60		90,320.36		607,698.99
	2,460,891.03		1,322,022.62		6,986,972.74
\$	2,702,052.63	\$	1,412,342.98	\$	7,594,671.73

Summary of Ad Valorem Taxes and Distributions**Regular Assessments: October 1, 2016 through September 30, 2017****Regular Collections: July 2, 2017 through July 10, 2018****Other Collections: June 1, 2017 through May 31, 2018**

	State	County
<u>Taxable Valuations</u>		
Gross Valuations Assessed	255,515,280	255,517,000
Errors in Assessments	(1,133,900)	(1,133,900)
Gross Valuations Assessed	254,381,380	254,383,100
Abatements	(27,312,560)	(27,312,560)
Regular Homestead Exemptions	(8,998,000)	(4,763,860)
Act #91-A Exemptions	(980,860)	(394,880)
Act #48 Exemptions	(10,097,780)	(10,097,780)
Act #91-B Exemptions	(4,933,720)	(775,000)
Other Exemptions	(19,070,040)	(19,070,040)
Errors in Exemptions	153,520	91,540
Net Valuations Assessed	<u>183,141,940</u>	<u>192,060,520</u>



County School	Municipal
255,517,000	152,814,780
(1,133,900)	(948,260)
<hr/> 254,383,100	<hr/> 151,866,520
	(18,821,500)
(394,880)	
(10,097,780)	(4,123,040)
(19,070,040)	(15,374,400)
69,240	5,580
<hr/> 224,889,640	<hr/> 113,553,160
<hr/> <hr/>	<hr/> <hr/>

Distribution of State Ad Valorem Taxes***Regular Assessments: October 1, 2016 through September 30, 2017******Regular Collections: July 2, 2017 through July 10, 2018******Other Collections: June 1, 2017 through May 31, 2018***

	General	Soldier
Gross Taxes Assessed	\$ 638,788.20	\$ 255,515.28
Errors in Assessments	(2,834.75)	(1,133.90)
Gross Taxes Assessed	635,953.45	254,381.38
Abatements	(68,281.40)	(27,312.56)
Regular Homestead Exemptions	(22,495.00)	(8,998.00)
Act #91-A Exemptions	(2,452.15)	(980.86)
Act #48 Exemptions	(25,244.45)	(10,097.78)
Act #91-B Exemptions	(12,334.30)	(4,933.72)
Other Exemptions	(47,675.10)	(19,070.04)
Errors in Exemptions	383.80	153.52
Net Taxes Assessed	457,854.85	183,141.94
Interest	750.87	300.16
Insolvents - Prior Year	67.20	26.88
Litigations - All Prior Years	921.16	368.45
Insolvents - Current	(24.85)	(9.94)
Insolvents - Prior Year	(48.30)	(19.32)
Litigations - Current	(44.85)	(17.94)
Litigations - All Prior Years	(921.16)	(368.45)
Lands Bid In by State	(73.75)	(29.50)
Refunds	(512.39)	(204.96)
Net Taxes Collected	457,968.78	183,187.32
<u>Disbursements</u>		
Commissions on Assessments	5,294.69	3,663.75
Commissions on Collections	5,294.69	3,663.75
Salary - Revenue Commissioner	5,238.21	2,095.28
Salary - Supernumerary	6,290.25	2,516.10
Reappraisal Update	10,858.09	4,266.57
Sub-Total	32,975.93	16,205.45
Remittances	424,992.85	166,981.87
Total	\$ 457,968.78	\$ 183,187.32

School	Total State Taxes
\$ 766,545.84	\$ 1,660,849.32
(3,401.70)	(7,370.35)
<hr/> 763,144.14	<hr/> 1,653,478.97
(26,994.00)	(95,593.96)
(2,942.58)	(58,487.00)
(30,293.34)	(6,375.59)
(14,801.16)	(65,635.57)
(57,210.12)	(32,069.18)
460.56	(123,955.26)
<hr/> 631,363.50	<hr/> 997.88
901.04	1,272,360.29
80.64	1,952.07
1,105.38	174.72
(29.82)	2,394.99
(57.96)	(64.61)
(53.82)	(125.58)
(1,105.38)	(116.61)
(88.50)	(2,394.99)
(614.87)	(191.75)
<hr/> 631,500.21	<hr/> (1,332.22)
<hr/> <hr/> 631,500.21	<hr/> <hr/> 1,272,656.31
12,630.00	21,588.44
12,630.00	21,588.44
7,348.63	14,682.12
8,824.53	17,630.88
14,952.26	30,076.92
<hr/> 56,385.42	<hr/> 105,566.80
575,114.79	1,167,089.51
<hr/> \$ 631,500.21	<hr/> \$ 1,272,656.31

Distribution of County Ad Valorem Taxes

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

Regular Collections: July 2, 2017 through July 10, 2018

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

	General	Road and Bridge	Total County Taxes
Gross Taxes Assessed	\$ 1,788,619.00	\$ 1,149,826.50	\$ 2,938,445.50
Errors in Assessments	(7,937.30)	(5,102.55)	(13,039.85)
Gross Taxes Assessed	1,780,681.70	1,144,723.95	2,925,405.65
Abatements	(191,187.92)	(122,906.52)	(314,094.44)
Regular Homestead Exemptions	(33,347.02)	(21,437.37)	(54,784.39)
Act #91-A Exemptions	(2,764.16)	(1,776.96)	(4,541.12)
Act #48 Exemptions	(70,684.46)	(45,440.01)	(116,124.47)
Act #91-B Exemptions	(5,425.00)	(3,487.50)	(8,912.50)
Other Exemptions	(133,490.28)	(85,815.18)	(219,305.46)
Errors in Exemptions	640.78	411.93	1,052.71
Net Taxes Assessed	1,344,423.64	864,272.34	2,208,695.98
Interest	2,243.88	1,442.79	3,686.67
Insolvents - Prior Year	188.16	120.96	309.12
Litigations - All Prior Years	2,579.44	1,658.21	4,237.65
Insolvents - Current	(69.58)	(44.73)	(114.31)
Insolvents - Prior Year	(135.24)	(86.94)	(222.18)
Litigations - Current	(125.58)	(80.73)	(206.31)
Litigations - All Prior Years	(2,579.44)	(1,658.21)	(4,237.65)
Lands Bid In by State	(206.50)	(132.75)	(339.25)
Refunds	(2,589.44)	(1,664.64)	(4,254.08)
Net Taxes Collected	1,343,729.34	863,826.30	2,207,555.64
Land Sales Remitted by the State	39.06	25.11	64.17
Amount for Disbursements	1,343,768.40	863,851.41	2,207,619.81
<u>Disbursements</u>			
Commissions on Assessments	14,152.29	17,276.53	31,428.82
Commissions on Collections	14,152.29	17,276.53	31,428.82
Salary - Revenue Commissioner	15,381.63	9,909.55	25,291.18
Salary - Supernumerary	18,470.81	11,899.69	30,370.50
Reappraisal Update	31,951.97	20,178.94	52,130.91
Sub-Total	94,108.99	76,541.24	170,650.23
Remittances	1,249,659.41	787,310.17	2,036,969.58
Total	\$ 1,343,768.40	\$ 863,851.41	\$ 2,207,619.81

Distribution of County School Ad Valorem Taxes
Regular Assessments: October 1, 2016 through September 30, 2017
Regular Collections: July 2, 2017 through July 10, 2018
Other Collections: June 1, 2017 through May 31, 2018

	County-Wide
Gross Taxes Assessed	\$ 3,066,204.00
Errors in Assessments	(13,606.80)
Gross Taxes Assessed	<u>3,052,597.20</u>
Act #91-A Exemptions	(4,738.56)
Act #48 Exemptions	(121,173.36)
Other Exemptions	(228,840.48)
Errors in Exemptions	830.88
Net Taxes Assessed	<u>2,698,675.68</u>
Interest	4,073.43
Insolvents - Prior Year	322.56
Litigations - All Prior Years	4,421.81
Insolvents - Current	(119.28)
Insolvents - Prior Year	(231.84)
Litigations - Current	(215.28)
Litigations - All Prior Years	(4,421.81)
Lands Bid In by State	(354.00)
Refunds	(165.60)
Net Taxes Collected	<u>2,701,985.67</u>
Land Sales Remitted by the State	66.96
Amount for Disbursements	<u><u>2,702,052.63</u></u>
<u>Disbursements</u>	
Commissions on Assessments	54,039.71
Commissions on Collections	54,039.71
Salary - Revenue Commissioner	31,421.34
Salary - Supernumerary	37,731.90
Reappraisal Update	63,928.94
Sub-Total	<u>241,161.60</u>
Remittances	2,460,891.03
Total	<u><u>\$ 2,702,052.63</u></u>
<u>Taxable Valuations</u>	
Gross Valuations Assessed	255,517,000
Errors in Assessments	(1,133,900)
Gross Valuations Assessed	<u>254,383,100</u>
Act #91-A Exemptions	(394,880)
Act #48 Exemptions	(10,097,780)
Other Exemptions	(19,070,040)
Errors in Exemptions	69,240
Net Valuations Assessed	<u><u>224,889,640</u></u>

Distribution of Municipal Ad Valorem Taxes***Regular Assessments: October 1, 2016 through September 30, 2017******Regular Collections: July 2, 2017 through July 10, 2018******Other Collections: June 1, 2017 through May 31, 2018***

	Greenville	Georgiana
Gross Taxes Assessed	\$ 1,741,105.25	\$ 151,722.72
Errors in Assessments	(11,658.25)	(129.33)
Gross Taxes Assessed	1,729,447.00	151,593.39
Abatements	(235,268.75)	
Act #48 Exemptions	(40,779.25)	(9,133.29)
Other Exemptions	(173,946.00)	(15,773.67)
Errors in Exemptions	69.75	
Net Taxes Assessed	1,279,522.75	126,686.43
Interest	1,826.79	313.07
Insolvents - Prior Year	141.50	
Litigations - All Prior Years	3,745.56	132.53
Insolvents - Current	(119.50)	
Insolvents - Prior Year	(92.75)	
Litigations - All Prior Years	(3,745.56)	(132.53)
Lands Bid In by State	(211.75)	(169.56)
Refunds	(4,609.50)	
Net Taxes Collected	1,276,457.54	126,829.94
<u>Disbursements</u>		
Commissions on Assessments	18,223.20	1,809.12
Commissions on Collections	18,223.20	1,809.12
Salary - Revenue Commissioner	14,611.90	1,454.96
Reappraisal Update	30,585.68	3,037.60
Sub-Total	81,643.98	8,110.80
Remittances	1,194,813.56	118,719.14
Total	\$ 1,276,457.54	\$ 126,829.94
<u>Taxable Valuations</u>		
Gross Valuations Assessed	139,288,420	11,238,720
Errors in Assessments	(932,660)	(9,580)
Gross Valuations Assessed	138,355,760	11,229,140
Abatements	(18,821,500)	
Act #48 Exemptions	(3,262,340)	(676,540)
Other Exemptions	(13,915,680)	(1,168,420)
Errors in Exemptions	5,580	
Net Valuations Assessed	102,361,820	9,384,180

McKenzie		Total Municipal Taxes	
\$	11,438.20	\$	1,904,266.17
	(30.10)		(11,817.68)
	11,408.10		1,892,448.49
	(920.80)		(235,268.75)
	(1,451.50)		(50,833.34)
			(191,171.17)
			69.75
	9,035.80		1,415,244.98
	19.70		2,159.56
			141.50
	52.20		3,930.29
			(119.50)
			(92.75)
	(52.20)		(3,930.29)
			(381.31)
			(4,609.50)
	9,055.50		1,412,342.98
	132.47		20,164.79
	132.47		20,164.79
	97.28		16,164.14
	203.36		33,826.64
	565.58		90,320.36
	8,489.92		1,322,022.62
\$	9,055.50	\$	1,412,342.98
	2,287,640		152,814,780
	(6,020)		(948,260)
	2,281,620		151,866,520
			(18,821,500)
	(184,160)		(4,123,040)
	(290,300)		(15,374,400)
			5,580
	1,807,160		113,553,160

Distribution of Fees and Other Collections

Regular Collections: July 2, 2017 through July 10, 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	\$	\$ 522.00	\$
Fees on Collections			12,065.00
Acreage Assessments	38,206.94	764.43	764.43
Deductions from Ad Valorem Taxes			
Interest Collected	35.13		
Manufactured Home Registrations			
Weed Liens			
Firefighter Annuity and Benefit Fund			
Rescue Squads			
Mail Fees			
Advertising			
Citations and Probate Fees			
Copy and Map Sales			
Excess on Land Sales			
Sale Fees			
Land Redemptions from Individuals			
Interest Earned			
Commissions	(1,528.86)	127,221.76	127,221.76
Insolvents - Prior Year		40.00	
Litigations - All Prior Years		50.00	
Insolvents - Current Year		(20.00)	
Insolvents - Prior Year		(15.00)	
Litigations - All Prior Years		(50.00)	
Errors in Assessments	(20.67)	(5.00)	
Amount for Distribution	<u>36,692.54</u>	<u>128,508.19</u>	<u>140,051.19</u>
<u>Disbursements</u>			
Remittances	36,692.54	128,508.19	140,051.19
Amounts Due			
Total	<u>\$ 36,692.54</u>	<u>\$ 128,508.19</u>	<u>\$ 140,051.19</u>

Official's Salary	Supernumerary Official's Salaries	Reappraisal Budget	Weed Liens	Other Collections	Total
\$	\$	\$	\$	\$	\$
					522.00
					12,065.00
					39,735.80
87,558.78	85,733.28	179,963.41			353,255.47
					35.13
				13,023.00	13,023.00
			550.00		550.00
				42.00	42.00
				33.00	33.00
				7,452.49	7,452.49
				3,981.06	3,981.06
				3,950.00	3,950.00
				497.00	497.00
				4,114.30	4,114.30
				70.00	70.00
				10,474.37	10,474.37
				384.41	384.41
					252,914.66
					40.00
					50.00
					(20.00)
					(15.00)
					(50.00)
					(25.67)
87,558.78	85,733.28	179,963.41	550.00	44,021.63	703,079.02
87,558.78	85,733.28	179,963.41	550.00	43,637.22	702,694.61
				384.41	384.41
\$ 87,558.78	\$ 85,733.28	\$ 179,963.41	\$ 550.00	\$ 44,021.63	\$ 703,079.02

Detail of Disbursements and Audit Settlement***Regular Assessments: October 1, 2015 through September 30, 2016******Regular Collections: June 30, 2016 through July 1, 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	\$ 448,462.20	\$ (30,638.96)
Soldier Ad Valorem Tax	179,384.71	(15,209.36)
School Ad Valorem Tax	629,148.00	(53,779.01)
Sub-Total	<u>1,256,994.91</u>	<u>(99,627.33)</u>
Firefighter Annuity and Benefit Fund	28.00	
Rescue Squads	36.00	
Forestry Commission - Forestry Acreage Assessment	38,148.75	(1,525.96)
Manufactured Home Registrations	2,850.39	
Total State of Alabama	<u>1,298,058.05</u>	<u>(101,153.29)</u>
<u>Butler County</u>		
General Ad Valorem Tax	1,317,460.63	(87,358.29)
Road and Bridge Ad Valorem Tax	846,938.92	(71,843.39)
Sub-Total	<u>2,164,399.55</u>	<u>(159,201.68)</u>
Fees and Commissions on Assessments	535.00	126,640.91
Fees and Commissions on Collections	11,675.00	126,640.91
Provision for Salary - Revenue Commissioner		86,817.42
Provision for Supernumerary Officials		85,733.28
Provision for Reappraisal Maintenance		146,852.19
Interest Earned - General Fund	251.72	
Certified Mail	6,367.78	
Copy and Map Sales	270.00	
Manufactured Home Registrations	7,057.38	
Manufactured Home Trust Fund	441.00	
Total Butler County	<u>2,190,997.43</u>	<u>413,483.03</u>
<u>Butler County Schools</u>		
County-Wide Ad Valorem Tax	2,690,307.97	(230,108.33)
Manufactured Home Registrations	2,850.36	
Total Butler County Schools	<u>2,693,158.33</u>	<u>(230,108.33)</u>
Sub-Total Forward	\$ 6,182,213.81	\$ 82,221.41

Net Amount To Be Remitted		Remittances	Audit Settlement Amounts Due
\$	417,823.24	\$ 417,823.24	\$
	164,175.35	164,175.35	
	575,368.99	575,368.99	
	<u>1,157,367.58</u>	<u>1,157,367.58</u>	
	28.00	28.00	
	36.00	36.00	
	36,622.79	36,622.79	
	2,850.39	2,850.39	
	<u>1,196,904.76</u>	<u>1,196,904.76</u>	
	1,230,102.34	1,230,102.34	
	775,095.53	775,095.53	
	<u>2,005,197.87</u>	<u>2,005,197.87</u>	
	127,175.91	127,175.91	
	138,315.91	138,315.91	
	86,817.42	86,817.42	
	85,733.28	85,733.28	
	146,852.19	146,852.19	
	251.72		251.72
	6,367.78	6,367.78	
	270.00	270.00	
	7,057.38	7,057.38	
	441.00	441.00	
	<u>2,604,480.46</u>	<u>2,604,228.74</u>	<u>251.72</u>
	2,460,199.64	2,460,199.64	
	2,850.36	2,850.36	
	<u>2,463,050.00</u>	<u>2,463,050.00</u>	
\$	6,264,435.22	\$ 6,264,183.50	\$ 251.72

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

	Total Collections	Commissions and Special Deductions
Sub-Total Brought Forward	\$ 6,182,213.81	\$ 82,221.41
<u>Municipalities</u>		
<u>City of Greenville</u>		
Ad Valorem Taxes	1,250,985.52	(74,041.38)
Manufactured Home Registrations	160.25	
Total City of Greenville	<u>1,251,145.77</u>	<u>(74,041.38)</u>
<u>Town of Georgiana</u>		
Ad Valorem Taxes	124,563.36	(7,675.05)
Manufactured Home Registrations	195.12	
Total Town of Georgiana	<u>124,758.48</u>	<u>(7,675.05)</u>
<u>Town of McKenzie</u>		
Ad Valorem Taxes	8,330.13	(504.98)
Manufactured Home Registrations	52.00	
Total Town of McKenzie	<u>8,382.13</u>	<u>(504.98)</u>
Total Municipal	<u>1,384,286.38</u>	<u>(82,221.41)</u>
<u>Officials and Individuals</u>		
Tax Official - Final Settlement Mileage		
Advertising	4,282.96	
Sale Fees	100.00	
Land Redemptions from Individuals	8,762.03	
Excess Land Sales Trust Fund	6,526.31	
Probate Judge Fees	3,440.00	
Weed Liens	1,025.00	
Interest Earned - Special Fund of the Revenue Commissioner	31.34	
Interest Earned - Special Fund of the Judge of Probate	31.34	
Total Officials and Individuals	<u>24,198.98</u>	
Totals	<u>\$ 7,590,699.17</u>	<u>\$</u>

Net Amount To Be Remitted		Remittances	Audit Settlement Amounts Due		
\$	6,264,435.22	\$	6,264,183.50	\$	251.72
	1,176,944.14		1,176,944.14		
	160.25		160.25		
	<u>1,177,104.39</u>		<u>1,177,104.39</u>		
	116,888.31		116,888.31		
	195.12		195.12		
	<u>117,083.43</u>		<u>117,083.43</u>		
	7,825.15		7,825.15		
	52.00		52.00		
	<u>7,877.15</u>		<u>7,877.15</u>		
	<u>1,302,064.97</u>		<u>1,302,064.97</u>		
	4,282.96		4,282.96		
	100.00		100.00		
	8,762.03		8,762.03		
	6,526.31		6,526.31		
	3,440.00		3,440.00		
	1,025.00		1,025.00		
	31.34				31.34
	31.34				31.34
	<u>24,198.98</u>		<u>24,136.30</u>		<u>62.68</u>
\$	7,590,699.17	\$	7,590,384.77	\$	314.40

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

	State Taxes	County Taxes
Gross Taxes Assessed	\$ 1,685,091.72	\$ 2,981,316.12
Errors in Assessments	(46,010.25)	(81,402.75)
Gross Taxes Assessed	1,639,081.47	2,899,913.37
Abatements	(125,651.54)	(412,855.06)
Regular Homestead Exemptions	(59,665.84)	(55,917.60)
Act #91-A Exemptions	(6,199.44)	(4,659.57)
Act #48 Exemptions	(63,531.26)	(112,401.46)
Act #91-B Exemptions	(31,281.51)	(9,283.03)
Other Exemptions	(118,166.62)	(209,064.02)
Errors in Exemptions	20,836.11	65,079.19
Net Taxes Assessed	1,255,421.37	2,160,811.82
Interest	1,958.85	3,884.67
Insolvents - Prior Year	193.84	342.92
Litigations - All Prior Years	2,372.37	4,197.63
Insolvents - Current	(169.52)	(299.92)
Insolvents - Prior Year	(126.88)	(224.48)
Litigations - Current	(22.62)	(40.02)
Litigations - All Prior Years	(2,372.37)	(4,197.63)
Lands Bid In by State	(41.86)	(74.06)
Refunds	(218.27)	(386.17)
Net Taxes Collected	1,256,994.91	2,164,014.76
Land Sales Remitted by the State		384.79
Amount for Disbursements	1,256,994.91	2,164,399.55
<u>Disbursements</u>		
Commissions on Assessments	21,370.27	30,823.03
Commissions on Collections	21,370.27	30,823.03
Salary - Revenue Commissioner	14,624.31	25,024.42
Salary - Supernumerary	17,600.44	30,117.07
Reappraisal Update	24,662.04	42,414.13
Sub-Total	99,627.33	159,201.68
Remittances	1,157,367.58	2,005,197.87
Total	\$ 1,256,994.91	\$ 2,164,399.55

County School Taxes	Municipal Taxes	Total Ad Valorem Taxes
\$ 3,110,938.56	\$ 1,960,853.34	\$ 9,738,199.74
(84,942.00)	(83,716.47)	(296,071.47)
3,025,996.56	1,877,136.87	9,442,128.27
	(338,831.00)	(877,337.60)
		(115,583.44)
(4,862.16)		(15,721.17)
(117,288.48)	(47,742.16)	(340,963.36)
		(40,564.54)
(218,153.76)	(178,157.33)	(723,541.73)
620.64	69,642.65	156,178.59
2,686,312.80	1,382,049.03	7,484,595.02
4,281.00	2,463.96	12,588.48
357.84	107.00	1,001.60
4,380.05	3,930.29	14,880.34
(312.96)	(141.50)	(923.90)
(234.24)	(99.25)	(684.85)
(41.76)		(104.40)
(4,380.05)	(3,930.29)	(14,880.34)
(77.28)	(80.50)	(273.70)
(402.95)	(419.73)	(1,427.12)
2,689,882.45	1,383,879.01	7,494,771.13
425.52		810.31
2,690,307.97	1,383,879.01	7,495,581.44
53,797.65	19,886.98	125,877.93
53,797.65	19,886.98	125,877.93
31,587.48	15,581.21	86,817.42
38,015.77		85,733.28
52,909.78	26,866.24	146,852.19
230,108.33	82,221.41	571,158.75
2,460,199.64	1,301,657.60	6,924,422.69
\$ 2,690,307.97	\$ 1,383,879.01	\$ 7,495,581.44

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

	State	County
<u>Taxable Valuations</u>		
Gross Valuations Assessed	259,244,880	259,244,880
Errors in Assessments	(7,078,500)	(7,078,500)
Gross Valuations Assessed	252,166,380	252,166,380
Abatements	(35,900,440)	(35,900,440)
Regular Homestead Exemptions	(9,179,360)	(4,862,400)
Act #91-A Exemptions	(953,760)	(405,180)
Act #48 Exemptions	(9,774,040)	(9,774,040)
Act #91-B Exemptions	(4,812,540)	(807,220)
Other Exemptions	(18,179,480)	(18,179,480)
Errors in Exemptions	5,776,020	5,659,060
Net Valuations Assessed	<u>179,142,780</u>	<u>187,896,680</u>



County School	Municipal
259,244,880	157,295,640
(7,078,500)	(6,704,420)
<hr/> 252,166,380	<hr/> 150,591,220
	(27,106,480)
(405,180)	
(9,774,040)	(3,893,660)
(18,179,480)	(14,341,480)
51,720	5,574,520
<hr/> 223,859,400	<hr/> 110,824,120
<hr/> <hr/>	<hr/> <hr/>

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

	General	Soldier
Gross Taxes Assessed	\$ 648,112.20	\$ 259,244.88
Errors in Assessments	(17,696.25)	(7,078.50)
Gross Taxes Assessed	630,415.95	252,166.38
Abatements	(89,751.10)	(35,900.44)
Regular Homestead Exemptions	(22,948.40)	(9,179.36)
Act #91-A Exemptions	(2,384.40)	(953.76)
Act #48 Exemptions	(24,435.10)	(9,774.04)
Act #91-B Exemptions	(12,031.35)	(4,812.54)
Other Exemptions	(45,448.70)	(18,179.48)
Errors in Exemptions	14,440.05	5,776.02
Net Taxes Assessed	447,856.95	179,142.78
Interest	753.45	301.21
Insolvents - Prior Year	74.55	29.82
Litigations - All Prior Years	912.46	364.97
Insolvents - Current	(65.20)	(26.08)
Insolvents - Prior Year	(48.80)	(19.52)
Litigations - Current	(8.70)	(3.48)
Litigations - All Prior Years	(912.46)	(364.97)
Lands Bid In by State	(16.10)	(6.44)
Refunds	(83.95)	(33.58)
Net Taxes Collected	448,462.20	179,384.71
<u>Disbursements</u>		
Commissions on Assessments	5,199.62	3,587.69
Commissions on Collections	5,199.62	3,587.69
Salary - Revenue Commissioner	5,177.68	2,071.09
Salary - Supernumerary	6,231.44	2,492.52
Reappraisal Update	8,830.60	3,470.37
Sub-Total	30,638.96	15,209.36
Remittances	417,823.24	164,175.35
Total	\$ 448,462.20	\$ 179,384.71

School	Total State Taxes
\$ 777,734.64	\$ 1,685,091.72
(21,235.50)	(46,010.25)
756,499.14	1,639,081.47
(27,538.08)	(125,651.54)
(2,861.28)	(59,665.84)
(29,322.12)	(6,199.44)
(14,437.62)	(63,531.26)
(54,538.44)	(31,281.51)
620.04	(118,166.62)
628,421.64	20,836.11
904.19	1,255,421.37
89.47	1,958.85
1,094.94	193.84
(78.24)	2,372.37
(58.56)	(169.52)
(10.44)	(126.88)
(1,094.94)	(22.62)
(19.32)	(2,372.37)
(100.74)	(41.86)
629,148.00	(218.27)
12,582.96	21,370.27
12,582.96	21,370.27
7,375.54	14,624.31
8,876.48	17,600.44
12,361.07	24,662.04
53,779.01	99,627.33
575,368.99	1,157,367.58
\$ 629,148.00	\$ 1,256,994.91

Distribution of County Ad Valorem Taxes

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

Regular Collections: June 30, 2016 through July 1, 2017

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

	General	Road and Bridge	Total County Taxes
Gross Taxes Assessed	\$ 1,814,714.16	\$ 1,166,601.96	\$ 2,981,316.12
Errors in Assessments	(49,549.50)	(31,853.25)	(81,402.75)
Gross Taxes Assessed	1,765,164.66	1,134,748.71	2,899,913.37
Abatements	(251,303.08)	(161,551.98)	(412,855.06)
Regular Homestead Exemptions	(34,036.80)	(21,880.80)	(55,917.60)
Act #91-A Exemptions	(2,836.26)	(1,823.31)	(4,659.57)
Act #48 Exemptions	(68,418.28)	(43,983.18)	(112,401.46)
Act #91-B Exemptions	(5,650.54)	(3,632.49)	(9,283.03)
Other Exemptions	(127,256.36)	(81,807.66)	(209,064.02)
Errors in Exemptions	39,613.42	25,465.77	65,079.19
Net Taxes Assessed	1,315,276.76	845,535.06	2,160,811.82
Interest	2,364.62	1,520.05	3,884.67
Insolvents - Prior Year	208.73	134.19	342.92
Litigations - All Prior Years	2,555.08	1,642.55	4,197.63
Insolvents - Current	(182.56)	(117.36)	(299.92)
Insolvents - Prior Year	(136.64)	(87.84)	(224.48)
Litigations - Current	(24.36)	(15.66)	(40.02)
Litigations - All Prior Years	(2,555.08)	(1,642.55)	(4,197.63)
Lands Bid In by State	(45.08)	(28.98)	(74.06)
Refunds	(235.06)	(151.11)	(386.17)
Net Taxes Collected	1,317,226.41	846,788.35	2,164,014.76
Land Sales Remitted by the State	234.22	150.57	384.79
Amount for Disbursements	1,317,460.63	846,938.92	2,164,399.55
<u>Disbursements</u>			
Commissions on Assessments	13,887.26	16,935.77	30,823.03
Commissions on Collections	13,887.26	16,935.77	30,823.03
Salary - Revenue Commissioner	15,232.46	9,791.96	25,024.42
Salary - Supernumerary	18,332.35	11,784.72	30,117.07
Reappraisal Update	26,018.96	16,395.17	42,414.13
Sub-Total	87,358.29	71,843.39	159,201.68
Remittances	1,230,102.34	775,095.53	2,005,197.87
Total	\$ 1,317,460.63	\$ 846,938.92	\$ 2,164,399.55

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

	County-Wide
Gross Taxes Assessed	\$ 3,110,938.56
Errors in Assessments	(84,942.00)
Gross Taxes Assessed	<u>3,025,996.56</u>
Act #91-A Exemptions	(4,862.16)
Act #48 Exemptions	(117,288.48)
Other Exemptions	(218,153.76)
Errors in Exemptions	620.64
Net Taxes Assessed	<u>2,686,312.80</u>
Interest	4,281.00
Insolvents - Prior Year	357.84
Litigations - All Prior Years	4,380.05
Insolvents - Current	(312.96)
Insolvents - Prior Year	(234.24)
Litigations - Current	(41.76)
Litigations - All Prior Years	(4,380.05)
Lands Bid In by State	(77.28)
Refunds	(402.95)
Net Taxes Collected	<u>2,689,882.45</u>
Land Sales Remitted by the State	425.52
Amount for Disbursements	<u><u>2,690,307.97</u></u>
<u>Disbursements</u>	
Commissions on Assessments	53,797.65
Commissions on Collections	53,797.65
Salary - Revenue Commissioner	31,587.48
Salary - Supernumerary	38,015.77
Reappraisal Update	52,909.78
Sub-Total	<u>230,108.33</u>
Remittances	2,460,199.64
Total	<u><u>\$ 2,690,307.97</u></u>
<u>Taxable Valuations</u>	
Gross Valuations Assessed	259,244,880
Errors in Assessments	(7,078,500)
Gross Valuations Assessed	<u>252,166,380</u>
Act #91-A Exemptions	(405,180)
Act #48 Exemptions	(9,774,040)
Other Exemptions	(18,179,480)
Errors in Exemptions	51,720
Net Valuations Assessed	<u><u>223,859,400</u></u>

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

	Greenville	Georgiana
Gross Taxes Assessed	\$ 1,801,466.50	\$ 148,492.44
Errors in Assessments	(83,198.00)	(437.67)
Gross Taxes Assessed	1,718,268.50	148,054.77
Abatements	(338,831.00)	
Act #48 Exemptions	(37,279.25)	(9,380.61)
Other Exemptions	(162,313.75)	(14,392.08)
Errors in Exemptions	69,616.75	
Net Taxes Assessed	1,249,461.25	124,282.08
Interest	2,158.25	281.28
Insolvents - Prior Year	106.50	
Litigations - All Prior Years	3,745.56	132.53
Insolvents - Current	(141.50)	
Insolvents - Prior Year	(98.75)	
Litigations - All Prior Years	(3,745.56)	(132.53)
Lands Bid In by State	(80.50)	
Refunds	(419.73)	
Net Taxes Collected	1,250,985.52	124,563.36
<u>Disbursements</u>		
Commissions on Assessments	18,060.27	1,709.97
Commissions on Collections	18,060.27	1,709.97
Salary - Revenue Commissioner	13,918.88	1,562.60
Reappraisal Update	24,001.96	2,692.51
Sub-Total	74,041.38	7,675.05
Remittances	1,176,944.14	116,888.31
Total	\$ 1,250,985.52	\$ 124,563.36
<u>Taxable Valuations</u>		
Gross Valuations Assessed	144,117,320	10,999,440
Errors in Assessments	(6,655,840)	(32,420)
Gross Valuations Assessed	137,461,480	10,967,020
Abatements	(27,106,480)	
Act #48 Exemptions	(2,982,340)	(694,860)
Other Exemptions	(12,985,100)	(1,066,080)
Errors in Exemptions	5,569,340	
Net Valuations Assessed	99,956,900	9,206,080

McKenzie	Total Municipal Taxes
\$ 10,894.40	\$ 1,960,853.34
(80.80)	(83,716.47)
10,813.60	1,877,136.87
(1,082.30)	(338,831.00)
(1,451.50)	(47,742.16)
25.90	(178,157.33)
8,305.70	69,642.65
24.43	1,382,049.03
0.50	2,463.96
52.20	107.00
(0.50)	3,930.29
(52.20)	(141.50)
	(99.25)
	(3,930.29)
	(80.50)
	(419.73)
8,330.13	1,383,879.01
116.74	19,886.98
116.74	19,886.98
99.73	15,581.21
171.77	26,866.24
504.98	82,221.41
7,825.15	1,301,657.60
\$ 8,330.13	\$ 1,383,879.01
2,178,880	157,295,640
(16,160)	(6,704,420)
2,162,720	150,591,220
(216,460)	(27,106,480)
(290,300)	(3,893,660)
5,180	(14,341,480)
1,661,140	5,574,520
	110,824,120

Distribution of Fees and Other Collections

Regular Collections: June 30, 2016 through July 1, 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	\$	\$ 590.00	\$
Fees on Collections			11,675.00
Acreage Assessments	38,240.50	762.98	762.98
Deductions from Ad Valorem Taxes			
Interest Collected	22.17		
Manufactured Home Registrations			
Weed Liens			
Firefighter Annuity and Benefit Fund			
Rescue Squads			
Mail Fees			
Advertising			
Citations and Probate Fees			
Copy and Map Sales			
Excess on Land Sales			
Sale Fees			
Land Redemptions from Individuals			
Lands Bid In by State			
Interest Earned			
Commissions	(1,525.96)	125,877.93	125,877.93
Insolvents - Prior Year		45.00	
Litigations - All Prior Years		50.00	
Insolvents - Current Year		(40.00)	
Insolvents - Prior Year		(45.00)	
Litigations - All Prior Years		(50.00)	
Errors in Assessments	(113.92)	(15.00)	
Amount for Distribution	<u>36,622.79</u>	<u>127,175.91</u>	<u>138,315.91</u>
<u>Disbursements</u>			
Remittances	36,622.79	127,175.91	138,315.91
Amounts Due			
Total	<u>\$ 36,622.79</u>	<u>\$ 127,175.91</u>	<u>\$ 138,315.91</u>

Official's Salary	Supernumerary Official's Salaries	Reappraisal Budget	Weed Liens	Other Collections	Total
\$	\$	\$	\$	\$	\$
					590.00
					11,675.00
					39,766.46
86,817.42	85,733.28	146,852.19			319,402.89
					22.17
				13,606.50	13,606.50
			2,625.00		2,625.00
				28.00	28.00
				36.00	36.00
				6,367.78	6,367.78
				4,282.96	4,282.96
				3,440.00	3,440.00
				270.00	270.00
				6,526.31	6,526.31
				100.00	100.00
				8,762.03	8,762.03
			(1,600.00)		(1,600.00)
				314.40	314.40
					250,229.90
					45.00
					50.00
					(40.00)
					(45.00)
					(50.00)
					(128.92)
86,817.42	85,733.28	146,852.19	1,025.00	43,733.98	666,276.48
86,817.42	85,733.28	146,852.19	1,025.00	43,419.58	665,962.08
				314.40	314.40
\$ 86,817.42	\$ 85,733.28	\$ 146,852.19	\$ 1,025.00	\$ 43,733.98	\$ 666,276.48

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	7.0 Mills
Road and Bridge	4.5 Mills
County-Wide School	12.0 Mills

Municipal Taxes

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

Greenville	12.5 Mills
Georgiana	13.5 Mills
McKenzie	5.0 Mills

Timber Tax

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

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

	Revenue Commissioner Special Fund	Manufactured Home Trust Fund
<u>Receipts</u>		
Manufactured Home Fee	\$	\$ 1,317.00
Interest	173.40	5.53
Total Receipts	<u>173.40</u>	<u>1,322.53</u>
<u>Disbursements</u>		
Salary Supplements	672.80	
Total Disbursements	<u>672.80</u>	
Excess of Receipts Over/(Under) Disbursements	(499.40)	1,322.53
Balances - June 1, 2016	<u>822.91</u>	<u>7,122.88</u>
Balances - May 31, 2019	<u>\$ 323.51</u>	<u>\$ 8,445.41</u>