

Report on the
Office of Revenue Commissioner
Colbert County, Alabama

Ad Valorem Tax Assessments:
October 1, 2015 through September 30, 2018
Ad Valorem Tax Collections:
May 24, 2016 through May 22, 2019
Manufactured Home Registrations and Other Collections:
May 1, 2016 through May 31, 2019

Filed: April 30, 2021



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

Dear Madam:

An examination was conducted on the Office of the Revenue Commissioner, Colbert 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 24, 2016 through May 22, 2019; and manufactured home registrations and other collections for the period May 1, 2016 through May 31, 2019. Under the authority of the *Code of Alabama 1975*, Section 41-5A-19, I hereby swear to and submit this report to you on the results of the examination.

Respectfully submitted,

A handwritten signature in blue ink that reads "Lynn Willis Brown".

Lynn Willis Brown
Examiner of Public Accounts

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Table of Contents

	<i>Page</i>
Summary	A
Contains items pertaining to state and local legal compliance.	
Schedule of State and Local Compliance and Other Findings	C
Contains detailed information about findings pertaining to state and local legal compliance and other findings.	
Financial Information	1
Exhibit #1 Summary of Audit Settlement	2
<u>2017 – 2018 Tax Year</u>	
Exhibit #2 Summary of Ad Valorem Taxes, Acreage Assessment Taxes and Distributions	5
Exhibit #3 State Ad Valorem Tax Collections and Distribution	6
Exhibit #4 County Ad Valorem Tax Collections and Distribution	7
Exhibit #5 County School Ad Valorem Tax Collections and Distribution	8
Exhibit #6 County-Wide School Ad Valorem Tax Collections and Distribution	9
Exhibit #7 Municipal Ad Valorem Tax Collections and Distribution	10
Exhibit #8 Distribution of Fees and Other Collections	11
<u>2016 – 2017 Tax Year</u>	
Exhibit #9 Summary of Ad Valorem Taxes, Acreage Assessment Taxes and Distributions	12
Exhibit #10 State Ad Valorem Tax Collections and Distribution	13
Exhibit #11 County Ad Valorem Tax Collections and Distribution	14
Exhibit #12 County School Ad Valorem Tax Collections and Distribution	15

Table of Contents

	<i>Page</i>
Exhibit #13 County-Wide School Ad Valorem Tax Collections and Distribution	16
Exhibit #14 Municipal Ad Valorem Tax Collections and Distribution	17
Exhibit #15 Distribution of Fees and Other Collections	18
 <u>2015 – 2016 Tax Year</u>	
Exhibit #16 Summary of Ad Valorem Taxes, Acreage Assessment Taxes and Distributions	19
Exhibit #17 State Ad Valorem Tax Collections and Distribution	20
Exhibit #18 County Ad Valorem Tax Collections and Distribution	21
Exhibit #19 County School Ad Valorem Tax Collections and Distribution	22
Exhibit #20 County-Wide School Ad Valorem Tax Collections and Distribution	23
Exhibit #21 Municipal Ad Valorem Tax Collections and Distribution	24
Exhibit #22 Distribution of Fees and Other Collections	25
Exhibit #23 Rates of Taxation	26
Exhibit #24 Special Funds of the Revenue Commissioner Summary of Receipts, Disbursements and Balances May 1, 2016 through May 31, 2019	27



Department of
Examiners of Public Accounts

SUMMARY

**Office of Revenue Commissioner
Colbert County, Alabama
Regular Assessments: October 1, 2015 through September 30, 2018
Regular Collections: May 24, 2016 through May 22, 2019
Manufactured Home Registrations and
Other Collections: May 1, 2016 through May 31, 2019**

The Office of Revenue Commissioner, Colbert County, Alabama, (hereinafter referred to as the "Revenue Commissioner") was created by the *Code of Alabama 1975*, Section 45-17-240. 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 and for selling and redeeming lands for delinquent taxes pursuant to the *Code of Alabama 1975*, Sections 45-17-240.20 and 45-17-240.21.

Honorable Tommy Oswalt 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 22 provide information on the taxes that were assessed and collected by the Revenue Commissioner during the examination. These taxes were assessed based on the rates shown on Exhibit 23 for the State, County, Boards 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 the Revenue Commissioner's compliance 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.

FINDINGS

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

- ◆ 2018-001 relates to the failure of the Revenue Commissioner to submit required financial information on an annual basis to the Department of Examiners of Public Accounts.
- ◆ 2018-002 relates to the failure of the Revenue Commissioner to properly calculate and distribute commissions for school boards and municipalities for the 2017 and 2018 tax years.
- ◆ 2018-003 relates to the failure of the Revenue Commissioner to properly account for and disburse collections of the redemption of land sold to the state and the sale of lands bid in by the state.
- ◆ 2018-004 relates to the failure of the Revenue Commissioner to properly collect taxes or report credit taken for personal property of delinquent taxpayers and property in litigation.

SETTLEMENT

There were errors in the distribution of collections that resulted in amounts due and overpaid. Amounts due include amounts at the examination ending date which should have previously been remitted to the proper agencies. These amounts result from errors in the distribution of collections or from calculation errors in the distribution reports. Amounts overpaid include amounts remitted to an agency by the Revenue Commissioner in excess of amounts the agency was entitled to receive.

Exhibit 1 summarizes the amounts due and overpaid by the Revenue Commissioner. Amounts due were settled at the conclusion of the examination. Refund petitions and a letter of credit were furnished to the Revenue Commissioner for the amounts overpaid.

EXIT CONFERENCE

The Official was invited to and attended an exit conference to discuss the results of the examination. Representing the Department of Examiners of Public Accounts were: April Purser, Audit Manager; Denise Olive, Audit Manager; and Lynn Willis Brown, Examiner of Public Accounts.

*Schedule of State and Local
Compliance and Other Findings*

Schedule of State and Local Compliance and Other Findings
Regular Assessments: October 1, 2015 through September 30, 2018

Ref. No.	Finding/Noncompliance
2018-001	<p><u>Finding:</u> The Minimum Accounting Requirements for the Office of the Revenue Commissioner, prescribed by the Chief Examiner of Public Accounts, under the authority of the <i>Code of Alabama 1975</i>, Section 41-5A-21, require the Revenue Commissioner to submit certain financial information on an annual basis to the Department of Examiners of Public Accounts by December 31st for the previous fiscal year. The Revenue Commissioner did not submit this financial information for the fiscal years ending 2017, 2018 and 2019. The Revenue Commissioner failed to implement policies and procedures to ensure compliance with the minimum accounting requirements and, as a result, the Revenue Commissioner did not comply with fiscal year-end reporting requirements.</p> <p><u>Recommendation:</u> Policies and procedures should be implemented to ensure compliance with the Minimum Accounting Requirements for Tax Officials, prescribed by the Chief Examiner of Public Accounts, relating to fiscal year-end reporting requirements.</p>
2018-002	<p><u>Finding:</u> The <i>Code of Alabama 1975</i>, Sections 40-4-2 and 40-5-4, provide for the Revenue Commissioner to withhold an amount for commissions of two percent for assessments and two percent for collections on all special county or district taxes levied for school purposes. Additionally, the <i>Code of Alabama 1975</i>, Section 11-51-74 provides for the Revenue Commissioner to withhold an amount for commissions not to exceed two percent for assessments and two percent for collections of municipal taxes. All commissions withheld shall be paid into the county treasury. During this examination period, commissions were erroneously calculated at one percent for assessments and one percent for collections for the 2017 and 2018 tax years for district school taxes and municipal taxes. Procedures were not in place to ensure amounts withheld for commissions were properly calculated and distributed. This error resulted in substantial overpayments to the various school boards and municipalities and corresponding amounts due to the county general fund.</p> <p><u>Recommendation:</u> The Revenue Commissioner should ensure compliance with applicable sections of the <i>Code of Alabama 1975</i>, relating to proper calculation and distribution of commissions withheld.</p>

Schedule of State and Local Compliance and Other Findings
Regular Assessments: October 1, 2015 through September 30, 2018

Ref. No.	Finding/Noncompliance
2018-003	<p><u>Finding:</u> The <i>Code of Alabama 1975</i>, Sections 40-10-121 and 40-10-129, provide for the collection and disbursement of the taxes, fees, and costs for the redemption of land sold to the state at the tax sale. The <i>Code of Alabama 1975</i>, Sections 40-10-132 and 40-10-140, provide for the collection and disbursement of the taxes, fees, and costs for the sale of lands bid in by the state. Additionally, the Minimum Accounting Requirements for Tax Officials, as prescribed by the Chief Examiner of Public Accounts, under the authority of the <i>Code of Alabama 1975</i>, Section 41-5A-21, require a cashbook to be maintained for land redemptions to show all redemption amounts, fees collected and a summary of the distribution. All monies collected by the Revenue Commissioner for land redemptions of property bought by the state at the tax sale and amounts received from the State of Alabama for the sale of lands bid in by the state were not disbursed properly and a cashbook was not maintained. Some instances were noted in which money was receipted and deposited but not disbursed. Proper procedures were not in place to ensure money collected for the redemption of land sold to the state and for the sale of lands bid in by the state was properly accounted for and disbursed accurately and in a timely manner. As a result, errors were made in the distribution of these collections that were not investigated and resolved in a timely manner.</p> <p><u>Recommendation:</u> The Revenue Commissioner should establish procedures to ensure money collected for the redemption of land sold to the state and for the sale of lands bid in by the state are properly accounted for and accurately disbursed in a timely manner.</p>

Schedule of State and Local Compliance and Other Findings
Regular Assessments: October 1, 2015 through September 30, 2018

Ref. No.	Finding/Noncompliance
2018-004	<p><u>Finding:</u> The <i>Code of Alabama 1975</i>, Sections 40-5-23 through 40-5-29, provide for the procedures required by the Revenue Commissioner to be allowed credit on the abstract for unpaid taxes of delinquent taxpayers that are insolvent, in litigation, or assessed in error. These procedures require the Revenue Commissioner to provide a separate listing of insolvents, litigations and errors to the County Commission and Department of Revenue for approval. During the examination period, all credits taken by the Revenue Commissioner were combined on the list of errors for each tax year. Insolvents and litigations were not separately identified. Testing determined there were unpaid taxes included on the errors listing for business personal property which should have been shown as insolvent taxes. Additionally, two accounts with unpaid taxes had filed bankruptcy petitions and provided notice to the Revenue Commissioner; however, they were included on the error listing rather than being shown as taxes in litigation. The Revenue Commissioner failed to establish procedures to ensure credits were properly reported for insolvents and litigations. As a result, all taxes owed were not properly collected by the Revenue Commissioner.</p> <p><u>Recommendation:</u> The Revenue Commissioner should establish procedures to ensure delinquent taxes for insolvents and litigations are properly reported and collected.</p>

Financial Information

Summary of Audit Settlement

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

Regular Collections: May 24, 2016 through May 22, 2019

Manufactured Home Registrations and Other Collections: May 1, 2016 through May 31, 2019

	2017-2018 Audit Settlement		2016-2017 Audit Settlement		2015-2016 Audit Settlement		Combined Amounts Due	Combined Amounts Overpaid	Net Settlement	
	Amounts Due	Amounts Overpaid	Amounts Due	Amounts Overpaid	Amounts Due	Amounts Overpaid			Amounts Due	Amounts Overpaid
State of Alabama										
General Ad Valorem Tax	\$ 13.34	\$	\$	\$	\$	\$ (63.95)	\$ 13.34	\$ (63.95)	\$	\$ (50.61)
Soldier Ad Valorem Tax	5.23					(25.01)	5.23	(25.01)		(19.78)
School Ad Valorem Tax	15.68					(75.15)	15.68	(75.15)		(59.47)
Sub-Total	34.25					(164.11)	34.25	(164.11)		(129.86)
Advertising - Land Redemptions	53.00			(30.00)		(62.19)	53.00	(92.19)		(39.19)
Total State of Alabama	87.25			(30.00)		(226.30)	87.25	(256.30)		(169.05)
Colbert County										
General Ad Valorem Tax		(480.89)		(2,979.12)		(1,152.37)		(4,612.38)		(4,612.38)
Road and Bridge Ad Valorem Tax		(148.21)		(877.92)		(319.25)		(1,345.38)		(1,345.38)
Sub-Total		(629.10)		(3,857.04)		(1,471.62)		(5,957.76)		(5,957.76)
Fire Protection Fee		(157.76)		(64.56)				(222.32)		(222.32)
Fees and Commissions on Assessments	103,053.30		101,224.42				204,277.72		204,277.72	
Fees and Commissions on Collections	103,084.55	(41.09)	101,239.41	(10.00)		(215.49)	204,323.96	(266.58)	204,057.38	
Interest Earned - General Fund	108.40		95.92		106.14		310.46		310.46	
Land Sales - Advertising	785.90		373.83		162.22		1,321.95		1,321.95	
Probate Fees - Land Sales	5.00			(10.00)	10.00		15.00	(10.00)	5.00	
Mail Fees - Land Sales	70.08		123.00	(16.50)	296.86		489.94	(16.50)	473.44	
Total Colbert County	207,107.23	(827.95)	203,056.58	(3,958.10)	575.22	(1,687.11)	410,739.03	(6,473.16)	410,445.95	(6,180.08)
Colbert County Schools										
Colbert County Board of Education										
Ad Valorem Taxes										
County-Wide Ad Valorem Tax		(99.05)		(614.67)		(501.52)		(1,215.24)		(1,215.24)
District #1		(51,894.26)		(49,866.23)	699.08		699.08	(101,760.49)		(101,061.41)
District #2		(26,435.07)		(26,185.67)	135.71		135.71	(52,620.74)		(52,485.03)
Total Colbert County Board of Education		(78,428.38)		(76,666.57)	834.79	(501.52)	834.79	(155,596.47)		(154,761.68)
Sheffield City Board of Education										
Ad Valorem Taxes										
County-Wide Ad Valorem Tax		(45.85)		(244.23)		(25.95)		(316.03)		(316.03)
District Tax		(10,874.45)		(9,918.18)	1,176.39		1,176.39	(20,792.63)		(19,616.24)
Total Sheffield City Board of Education		(10,920.30)		(10,162.41)	1,176.39	(25.95)	1,176.39	(21,108.66)		(19,932.27)
Sub-Total Colbert County Schools Forward		(89,348.68)		(86,828.98)	2,011.18	(527.47)	2,011.18	(176,705.13)		(174,693.95)
Sub-Total Forward	\$ 207,194.48	\$ (90,176.63)	\$ 203,056.58	\$ (90,817.08)	\$ 2,586.40	\$ (2,440.88)	\$ 412,837.46	\$ (183,434.59)	\$ 410,445.95	\$ (181,043.08)

Summary of Audit Settlement

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

Regular Collections: May 24, 2016 through May 22, 2019

Manufactured Home Registrations and Other Collections: May 1, 2016 through May 31, 2019

	2017-2018 Audit Settlement		2016-2017 Audit Settlement		2015-2016 Audit Settlement		Combined Amounts Due	Combined Amounts Overpaid	Net Settlement	
	Amounts Due	Amounts Overpaid	Amounts Due	Amounts Overpaid	Amounts Due	Amounts Overpaid			Amounts Due	Amounts Overpaid
Sub-Total Brought Forward	\$ 207,194.48	\$ (90,176.63)	\$ 203,056.58	\$ (90,817.08)	\$ 2,586.40	\$ (2,440.88)	\$ 412,837.46	\$ (183,434.59)	\$ 410,445.95	\$ (181,043.08)
Sub-Total Colbert County Schools Brought Forward		(89,348.68)		(86,828.98)	2,011.18	(527.47)	2,011.18	(176,705.13)		(174,693.95)
Tuscumbia City Board of Education										
Ad Valorem Taxes										
County-Wide Ad Valorem Tax		(61.77)		(328.26)		(36.63)		(426.66)		(426.66)
District Tax		(15,873.85)		(12,809.28)	14.29		14.29	(28,683.13)		(28,668.84)
Total Tuscumbia City Board of Education		(15,935.62)		(13,137.54)	14.29	(36.63)	14.29	(29,109.79)		(29,095.50)
Muscle Shoals City Board of Education										
Ad Valorem Taxes										
County-Wide Ad Valorem Tax		(112.47)		(666.21)		(69.75)		(848.43)		(848.43)
District Tax		(68,110.54)		(67,012.21)	53.80		53.80	(135,122.75)		(135,068.95)
Total Muscle Shoals City Board of Education		(68,223.01)		(67,678.42)	53.80	(69.75)	53.80	(135,971.18)		(135,917.38)
Total Colbert County Schools		(173,507.31)		(167,644.94)	2,079.27	(633.85)	2,079.27	(341,786.10)		(339,706.83)
Municipalities										
City of Sheffield										
General Ad Valorem Tax		(8,619.86)		(8,004.26)		(642.86)		(17,266.98)		(17,266.98)
School Ad Valorem Tax		(3,896.80)		(3,618.94)				(7,515.74)		(7,515.74)
Total City of Sheffield		(12,516.66)		(11,623.20)		(642.86)		(24,782.72)		(24,782.72)
City of Tuscumbia										
General Ad Valorem Tax		(7,309.76)		(7,205.24)				(14,515.00)		(14,515.00)
School Ad Valorem Tax		(1,754.34)		(1,729.26)				(3,483.60)		(3,483.60)
Total City of Tuscumbia		(9,064.10)		(8,934.50)				(17,998.60)		(17,998.60)
City of Muscle Shoals										
General Ad Valorem Tax		(10,347.26)		(9,920.86)				(20,268.12)		(20,268.12)
Total City of Muscle Shoals		(10,347.26)		(9,920.86)				(20,268.12)		(20,268.12)
Town of Leighton										
General Ad Valorem Tax		(144.88)		(137.42)				(282.30)		(282.30)
Total Town of Leighton		(144.88)		(137.42)				(282.30)		(282.30)
Sub-Total Municipalities Forward		(32,072.90)		(30,615.98)		(642.86)		(63,331.74)		(63,331.74)
Sub-Total Forward	\$ 207,194.48	\$(206,408.16)	\$ 203,056.58	\$(202,249.02)	\$ 2,654.49	\$(3,190.12)	\$ 412,905.55	\$(411,847.30)	\$ 410,445.95	\$(409,387.70)

Summary of Audit Settlement

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

Regular Collections: May 24, 2016 through May 22, 2019

Manufactured Home Registrations and Other Collections: May 1, 2016 through May 31, 2019

	2017-2018 Audit Settlement		2016-2017 Audit Settlement		2015-2016 Audit Settlement		Combined Amounts Due	Combined Amounts Overpaid	Net Settlement	
	Amounts Due	Amounts Overpaid	Amounts Due	Amounts Overpaid	Amounts Due	Amounts Overpaid			Amounts Due	Amounts Overpaid
Sub-Total Brought Forward	\$ 207,194.48	\$(206,408.16)	\$ 203,056.58	\$(202,249.02)	\$ 2,654.49	\$(3,190.12)	\$ 412,905.55	\$(411,847.30)	\$ 410,445.95	\$(409,387.70)
Sub-Total Municipalities Brought Forward		(32,072.90)		(30,615.98)		(642.86)		(63,331.74)		(63,331.74)
Town of Cherokee										
General Ad Valorem Tax		(196.90)		(183.70)				(380.60)		(380.60)
Total Town of Cherokee		(196.90)		(183.70)				(380.60)		(380.60)
Town of Littleville										
General Ad Valorem Tax		(270.06)		(271.64)				(541.70)		(541.70)
Total Town of Littleville		(270.06)		(271.64)				(541.70)		(541.70)
Total Municipalities		(32,539.86)		(31,071.32)		(642.86)		(64,254.04)		(64,254.04)
Officials and Individuals										
Interest Earned - Special Fund of the Revenue Commissioner	13.55		11.99		13.27		38.81		38.81	
Interest Earned - Special Fund of the Probate Judge	13.55		11.99		13.27		38.81		38.81	
Total Officials and Individuals	27.10		23.98		26.54		77.62		77.62	
Totals	\$ 207,221.58	\$(206,875.12)	\$ 203,080.56	\$(202,704.36)	\$ 2,681.03	\$(3,190.12)	\$ 412,983.17	\$(412,769.60)	\$ 410,523.57	\$(410,310.00)

Summary of Ad Valorem Taxes, Acreage Assessment Taxes and Distributions
Regular Assessments: October 1, 2017 through September 30, 2018
Regular Collections: May 18, 2018 through May 22, 2019

	Net Taxes Collected	Other Additions	Commissions and Deductions	Total Taxes Due Agencies	Amounts Remitted To Agencies	Amounts Due and/or (Overpaid)
<u>Distribution</u>						
<u>State</u>						
Ad Valorem Taxes	\$ 3,844,844.58	\$ 925.32	\$ (349,355.49)	\$ 3,496,414.41	\$ (3,496,380.16)	\$ 34.25
<u>Colbert County</u>						
Ad Valorem Taxes	5,126,074.99	5,497.74	(458,195.71)	4,673,377.02	(4,674,006.12)	(629.10)
<u>Colbert County Schools</u>						
Ad Valorem Taxes	11,415,563.67	10,517.30	(1,120,275.03)	10,305,805.94	(10,479,313.25)	(173,507.31)
<u>Municipal</u>						
Ad Valorem Taxes	3,262,863.14		(230,656.85)	3,032,206.29	(3,064,746.15)	(32,539.86)
Sub-Total Ad Valorem Taxes	23,649,346.38	16,940.36	(2,158,483.08)	21,507,803.66	(21,714,445.68)	(206,642.02)
<u>Other</u>						
Fire Protection Fees	432,573.20	380.14	(17,302.92)	415,650.42	(415,808.18)	(157.76)
Acreage Assessments	14,606.65		(584.26)	14,022.39	(14,022.39)	
Totals	\$ 24,096,526.23	\$ 17,320.50	\$ (2,176,370.26)	\$ 21,937,476.47	\$ (22,144,276.25)	\$ (206,799.78)

State Ad Valorem Tax Collections and Distribution

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

Regular Collections: May 18, 2018 through May 22, 2019

	General	Soldier	School	Total State Taxes
Millage Rates	2.5 Mills	1.0 Mill	3.0 Mills	
Net Valuations	563,705,648	563,705,050	623,958,470	
Net Taxes Collected	\$ 1,409,264.12	\$ 563,705.05	\$ 1,871,875.41	\$ 3,844,844.58
Other Additions	339.17	135.67	450.48	925.32
Amount for Disbursement	<u>1,409,603.29</u>	<u>563,840.72</u>	<u>1,872,325.89</u>	<u>3,845,769.90</u>
Disbursements				
Final Settlement Mileage	101.72	40.69	122.07	264.48
Commissions on Assessments	14,807.64	11,274.10	37,437.51	63,519.25
Commissions on Collections	14,807.64	11,274.10	37,437.51	63,519.25
Salary - Revenue Commissioner	5,743.25	2,297.28	7,628.27	15,668.80
Salary - Supernumerary Official	3,431.49	1,372.59	4,557.71	9,361.79
Reappraisal Update	73,164.80	28,695.56	95,161.56	197,021.92
Sub-Total	<u>112,056.54</u>	<u>54,954.32</u>	<u>182,344.63</u>	<u>349,355.49</u>
Remittances	<u>1,297,533.41</u>	<u>508,881.17</u>	<u>1,689,965.58</u>	<u>3,496,380.16</u>
Sub-Total	<u>1,409,589.95</u>	<u>563,835.49</u>	<u>1,872,310.21</u>	<u>3,845,735.65</u>
Amounts Due	13.34	5.23	15.68	34.25
Total	<u>\$ 1,409,603.29</u>	<u>\$ 563,840.72</u>	<u>\$ 1,872,325.89</u>	<u>\$ 3,845,769.90</u>

County Ad Valorem Tax Collections and Distribution**Regular Assessments: October 1, 2017 through September 30, 2018****Regular Collections: May 18, 2018 through May 22, 2019**

	General	Road and Bridge	Total County Taxes
Millage Rates	6.5 Mills	2.0 Mills	
Net Valuations	603,067,718	603,067,410	
Net Taxes Collected	\$ 3,919,940.17	\$ 1,206,134.82	\$ 5,126,074.99
Other Additions	4,204.15	1,293.59	5,497.74
Amount for Disbursement	<u>3,924,144.32</u>	<u>1,207,428.41</u>	<u>5,131,572.73</u>
<u>Disbursements</u>			
Commissions on Assessments	39,914.40	24,122.70	64,037.10
Commissions on Collections	39,914.40	24,122.70	64,037.10
Salary - Revenue Commissioner	15,958.87	4,910.41	20,869.28
Salary - Supernumerary Official	9,534.97	2,933.90	12,468.87
Reappraisal Update	235,476.61	61,306.75	296,783.36
Sub-Total	<u>340,799.25</u>	<u>117,396.46</u>	<u>458,195.71</u>
Remittances	3,583,825.96	1,090,180.16	4,674,006.12
Sub-Total	<u>3,924,625.21</u>	<u>1,207,576.62</u>	<u>5,132,201.83</u>
Amounts Overpaid	(480.89)	(148.21)	(629.10)
Total	<u>\$ 3,924,144.32</u>	<u>\$ 1,207,428.41</u>	<u>\$ 5,131,572.73</u>

County School Ad Valorem Tax Collections and Distribution
Regular Assessments: October 1, 2017 through September 30, 2018
Regular Collections: May 18, 2018 through May 22, 2019

	County-Wide	District 1	District 2	Sheffield	Tuscumbia	Muscle Shoals	Total County School Taxes
Millage Rates	4.0 Mills	11.0 Mills	11.0 Mills	10.0 Mills	13.5 Mills	16.0 Mills	
Net Valuations	683,631,540	235,552,205	119,950,746	55,443,627	58,756,687	213,928,344	
Net Taxes Collected	\$ 2,734,526.16	\$ 2,591,074.25	\$ 1,319,458.21	\$ 554,436.27	\$ 793,215.28	\$ 3,422,853.50	\$ 11,415,563.67
Other Additions	2,713.02	784.33	794.74	3,744.66	449.75	2,030.80	10,517.30
Amount for Disbursement	2,737,239.18	2,591,858.58	1,320,252.95	558,180.93	793,665.03	3,424,884.30	11,426,080.97
Disbursements							
Commissions on Assessments	54,690.52	51,821.48	26,389.16	11,088.73	15,864.31	68,457.07	228,311.27
Commissions on Collections	54,690.52	51,821.48	26,389.16	11,088.73	15,864.31	68,457.07	228,311.27
Salary - Revenue Commissioner	11,139.22	10,759.26	5,416.96	2,123.16	3,194.84	13,844.53	46,477.97
Salary - Supernumerary Official	6,655.44	6,428.37	3,236.51	1,268.53	1,908.81	8,271.76	27,769.42
Reappraisal Update	145,886.34	137,399.54	69,270.39	22,879.53	39,715.79	174,253.51	589,405.10
Sub-Total	273,062.04	258,230.13	130,702.18	48,448.68	76,548.06	333,283.94	1,120,275.03
Remittances	2,464,496.28	2,385,522.71	1,215,985.84	520,606.70	732,990.82	3,159,710.90	10,479,313.25
Sub-Total	2,737,558.32	2,643,752.84	1,346,688.02	569,055.38	809,538.88	3,492,994.84	11,599,588.28
Amounts Overpaid	(319.14)	(51,894.26)	(26,435.07)	(10,874.45)	(15,873.85)	(68,110.54)	(173,507.31)
Total	\$ 2,737,239.18	\$ 2,591,858.58	\$ 1,320,252.95	\$ 558,180.93	\$ 793,665.03	\$ 3,424,884.30	\$ 11,426,080.97

County-Wide School Ad Valorem Tax Collections and Distribution
Regular Assessments: October 1, 2017 through September 30, 2018
Regular Collections: May 18, 2018 through May 22, 2019

	Colbert County Board of Education	Sheffield City Board of Education	Tuscumbia City Board of Education	Muscle Shoals City Board of Education	Total County-Wide School Tax
Allocation Determined By State Superintendent of Education	33.03866%	12.47599%	19.13509%	35.35026%	100.00%
Net Taxes Collected	\$ 903,450.80	\$ 341,159.21	\$ 523,254.04	\$ 966,662.11	\$ 2,734,526.16
Other Additions	896.34	338.48	519.14	959.06	2,713.02
Amount for Disbursement	<u>904,347.14</u>	<u>341,497.69</u>	<u>523,773.18</u>	<u>967,621.17</u>	<u>2,737,239.18</u>
<u>Disbursements</u>					
Commissions on Assessments	18,069.02	6,823.18	10,465.08	19,333.24	54,690.52
Commissions on Collections	18,069.02	6,823.18	10,465.08	19,333.24	54,690.52
Salary - Revenue Commissioner	3,680.25	1,389.73	2,131.50	3,937.74	11,139.22
Salary - Supernumerary Official	2,198.87	830.33	1,273.52	2,352.72	6,655.44
Reappraisal Update	48,198.89	18,200.77	27,915.48	51,571.20	145,886.34
Sub-Total	<u>90,216.05</u>	<u>34,067.19</u>	<u>52,250.66</u>	<u>96,528.14</u>	<u>273,062.04</u>
Remittances	814,230.14	307,476.35	471,584.29	871,205.50	2,464,496.28
Sub-Total	<u>904,446.19</u>	<u>341,543.54</u>	<u>523,834.95</u>	<u>967,733.64</u>	<u>2,737,558.32</u>
Amounts Overpaid	(99.05)	(45.85)	(61.77)	(112.47)	(319.14)
Total	<u>\$ 904,347.14</u>	<u>\$ 341,497.69</u>	<u>\$ 523,773.18</u>	<u>\$ 967,621.17</u>	<u>\$ 2,737,239.18</u>

Municipal Ad Valorem Tax Collections and Distribution
Regular Assessments: October 1, 2017 through September 30, 2018
Regular Collections: May 18, 2018 through May 22, 2019

	Sheffield		Tuscumbia		Muscle Shoals	Leighton	Cherokee	Littleville	Total Municipal Taxes
	General	School	General	School					
Millage Rates	15.5 Mills	7.0 Mills	12.5 Mills	3.0 Mills	5.5 Mills	5.0 Mills	5.0 Mills	5.0 Mills	
Net Valuations	55,615,186	55,671,531	59,046,146	59,046,110	188,132,060	2,897,786	3,938,022	5,401,302	
Net Taxes Collected/Amounts for Disbursement	\$ 862,035.39	\$ 389,700.72	\$ 738,076.82	\$ 177,138.33	\$ 1,034,726.33	\$ 14,488.93	\$ 19,690.11	\$ 27,006.51	\$ 3,262,863.14
Disbursements									
Commissions on Assessments	6,970.15	3,150.88	5,895.30	1,414.84	8,301.91	116.58	159.05	214.04	26,222.75
Commissions on Collections	6,970.15	3,150.88	5,895.30	1,414.84	8,301.91	116.58	159.05	214.04	26,222.75
Salary - Revenue Commissioner	3,300.41	1,492.23	2,970.95	713.06	4,090.70	56.64	75.71	112.03	12,811.73
Reappraisal Update	42,621.30	19,121.21	38,372.28	9,208.50	52,924.83	730.44	975.16	1,445.90	165,399.62
Sub-Total	59,862.01	26,915.20	53,133.83	12,751.24	73,619.35	1,020.24	1,368.97	1,986.01	230,656.85
Remittances	810,793.24	366,682.32	692,252.75	166,141.43	971,454.24	13,613.57	18,518.04	25,290.56	3,064,746.15
Sub-Total	870,655.25	393,597.52	745,386.58	178,892.67	1,045,073.59	14,633.81	19,887.01	27,276.57	3,295,403.00
Amounts Overpaid	(8,619.86)	(3,896.80)	(7,309.76)	(1,754.34)	(10,347.26)	(144.88)	(196.90)	(270.06)	(32,539.86)
Total	\$ 862,035.39	\$ 389,700.72	\$ 738,076.82	\$ 177,138.33	\$ 1,034,726.33	\$ 14,488.93	\$ 19,690.11	\$ 27,006.51	\$ 3,262,863.14

Distribution of Fees and Other Collections

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

Regular Collections: May 18, 2018 through May 22, 2019

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

	State	County	Boards of Education	Municipal	Officials and Other	Total
<u>Deductions from Ad Valorem Taxes</u>						
Commissions on Assessing and Collecting	\$	\$ 764,180.74	\$	\$	\$	\$ 764,180.74
Commissions on Acreage Assessments		584.26				584.26
Commissions on Fire Protection Fees		17,302.92				17,302.92
Provision for Salary - Revenue Commissioner		95,827.78				95,827.78
Provision for Salary - Supernumerary Official		49,600.08				49,600.08
Provision for Reappraisal Maintenance		1,248,610.00				1,248,610.00
Final Settlement Mileage					264.48	264.48
Sub-Total Deductions from Ad Valorem Taxes		2,176,105.78			264.48	2,176,370.26
<u>Other Fees and Collections</u>						
Land Redemption from State - Advertising	1,650.00					1,650.00
Fees on Collections		14,153.39				14,153.39
Probate Judge Fees		3,435.00				3,435.00
Certificate Fees		10.00				10.00
Mail Fee		18,451.08				18,451.08
Advertising		22,869.29				22,869.29
Excess from Land Sales Fund		390,075.00				390,075.00
Map Sales and Copy Fees		517.00				517.00
Rescue Squads					342.00	342.00
Firefighters Annuity					242.00	242.00
Land Redemptions from Individuals		50.50			281,766.18	281,816.68
Mobile Home Registrations	1,534.00	4,793.00	1,534.00	595.00	7,680.00	16,136.00
Interest Earned on Bank Accounts		108.40			27.10	135.50
Amount for Disbursement	3,184.00	2,630,568.44	1,534.00	595.00	290,321.76	2,926,203.20
<u>Disbursements</u>						
Remittances	3,131.00	2,423,502.30	1,534.00	595.00	290,294.66	2,719,056.96
Amounts Due	53.00	207,107.23			27.10	207,187.33
Sub-Total	3,184.00	2,630,609.53	1,534.00	595.00	290,321.76	2,926,244.29
Amounts Overpaid		(41.09)				(41.09)
Total	\$ 3,184.00	\$ 2,630,568.44	\$ 1,534.00	\$ 595.00	\$ 290,321.76	\$ 2,926,203.20

Summary of Ad Valorem Taxes, Acreage Assessment Taxes and Distributions
Regular Assessments: October 1, 2016 through September 30, 2017
Regular Collections: May 24, 2017 through May 17, 2018

	Net Taxes Collected	Other Additions	Commissions and Deductions	Total Taxes Due Agencies	Amounts Remitted To Agencies	Amounts Due and/or (Overpaid)
<u>Distribution</u>						
<u>State</u>						
Ad Valorem Taxes	\$ 3,800,067.16	\$ 917.13	\$ (289,862.95)	\$ 3,511,121.34	\$ (3,511,121.34)	\$
<u>Colbert County</u>						
Ad Valorem Taxes	5,061,409.27	6,022.87	(378,101.24)	4,689,330.90	(4,693,187.94)	(3,857.04)
<u>Colbert County Schools</u>						
Ad Valorem Taxes	11,271,699.03	11,506.35	(942,379.35)	10,340,826.03	(10,508,470.97)	(167,644.94)
<u>Municipal</u>						
Ad Valorem Taxes	3,107,715.94		(191,390.52)	2,916,325.42	(2,947,396.74)	(31,071.32)
Sub-Total Ad Valorem Taxes	23,240,891.40	18,446.35	(1,801,734.06)	21,457,603.69	(21,660,176.99)	(202,573.30)
<u>Other</u>						
Fire Protection Fees	434,514.33	242.03	(17,380.58)	417,375.78	(417,440.34)	(64.56)
Acreage Assessments	14,704.75		(588.20)	14,116.55	(14,116.55)	
Totals	<u>\$ 23,690,110.48</u>	<u>\$ 18,688.38</u>	<u>\$ (1,819,702.84)</u>	<u>\$ 21,889,096.02</u>	<u>\$ (22,091,733.88)</u>	<u>\$ (202,637.86)</u>

State Ad Valorem Tax Collections and Distribution

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

Regular Collections: May 24, 2017 through May 17, 2018

	General	Soldier	School	Total State Taxes
Millage Rates	2.5 Mills	1.0 Mill	3.0 Mills	
Net Valuations	557,161,708	557,161,260	616,667,210	
Net Taxes Collected	\$ 1,392,904.27	\$ 557,161.26	\$ 1,850,001.63	\$ 3,800,067.16
Other Additions	331.72	132.69	452.72	917.13
Amount for Disbursement	<u>1,393,235.99</u>	<u>557,293.95</u>	<u>1,850,454.35</u>	<u>3,800,984.29</u>
<u>Disbursements</u>				
Final Settlement Mileage	95.59	38.23	114.70	248.52
Commissions on Assessments	14,644.04	11,143.23	37,000.03	62,787.30
Commissions on Collections	14,644.04	11,143.23	37,000.03	62,787.30
Salary - Revenue Commissioner	5,440.95	2,176.36	7,425.60	15,042.91
Salary - Supernumerary Official	3,356.16	1,342.46	4,580.34	9,278.96
Reappraisal Update	51,163.57	20,068.61	68,485.78	139,717.96
Sub-Total	<u>89,344.35</u>	<u>45,912.12</u>	<u>154,606.48</u>	<u>289,862.95</u>
Remittances	1,303,891.64	511,381.83	1,695,847.87	3,511,121.34
Total	<u>\$ 1,393,235.99</u>	<u>\$ 557,293.95</u>	<u>\$ 1,850,454.35</u>	<u>\$ 3,800,984.29</u>

County Ad Valorem Tax Collections and Distribution**Regular Assessments: October 1, 2016 through September 30, 2017****Regular Collections: May 24, 2017 through May 17, 2018**

	General	Road and Bridge	Total County Taxes
Millage Rates	6.5 Mills	2.0 Mills	
Net Valuations	595,459,995	595,459,650	
Net Taxes Collected	\$ 3,870,489.97	\$ 1,190,919.30	\$ 5,061,409.27
Other Additions	4,605.72	1,417.15	6,022.87
Amount for Disbursement	<u>3,875,095.69</u>	<u>1,192,336.45</u>	<u>5,067,432.14</u>
<u>Disbursements</u>			
Commissions on Assessments	39,419.90	23,818.39	63,238.29
Commissions on Collections	39,419.90	23,818.39	63,238.29
Salary - Revenue Commissioner	15,288.97	4,704.28	19,993.25
Salary - Supernumerary Official	9,430.68	2,901.75	12,332.43
Reappraisal Update	175,886.04	43,412.94	219,298.98
Sub-Total	<u>279,445.49</u>	<u>98,655.75</u>	<u>378,101.24</u>
Remittances	3,598,629.32	1,094,558.62	4,693,187.94
Sub-Total	<u>3,878,074.81</u>	<u>1,193,214.37</u>	<u>5,071,289.18</u>
Amounts Overpaid	(2,979.12)	(877.92)	(3,857.04)
Total	<u>\$ 3,875,095.69</u>	<u>\$ 1,192,336.45</u>	<u>\$ 5,067,432.14</u>

County School Ad Valorem Tax Collections and Distribution
Regular Assessments: October 1, 2016 through September 30, 2017
Regular Collections: May 24, 2017 through May 17, 2018

	County-Wide	District 1	District 2	Sheffield	Tuscumbia	Muscle Shoals	Total County School Taxes
Millage Rates	4.0 Mills	11.0 Mills	11.0 Mills	10.0 Mills	13.5 Mills	16.0 Mills	
Net Valuations	675,383,428	237,306,012	119,408,170	51,492,215	57,378,056	209,798,963	
Net Taxes Collected	\$ 2,701,533.71	\$ 2,610,366.13	\$ 1,313,489.87	\$ 514,922.15	\$ 774,603.76	\$ 3,356,783.41	\$ 11,271,699.03
Other Additions	2,937.20	3,067.89	543.39	1,098.33	2,887.84	971.70	11,506.35
Amount for Disbursement	2,704,470.91	2,613,434.02	1,314,033.26	516,020.48	777,491.60	3,357,755.11	11,283,205.38
Disbursements							
Commissions on Assessments	54,030.67	52,207.32	26,269.80	10,298.44	15,492.08	67,135.67	225,433.98
Commissions on Collections	54,030.67	52,207.32	26,269.80	10,298.44	15,492.08	67,135.67	225,433.98
Salary - Revenue Commissioner	10,834.37	10,019.15	5,000.99	2,244.52	3,363.02	13,912.87	45,374.92
Salary - Supernumerary Official	6,682.96	6,180.11	3,084.78	1,384.51	2,074.42	8,581.91	27,988.69
Reappraisal Update	33,664.61	93,034.72	45,242.06	33,624.73	49,170.40	163,411.26	418,147.78
Sub-Total	159,243.28	213,648.62	105,867.43	57,850.64	85,592.00	320,177.38	942,379.35
Remittances	2,547,081.00	2,449,651.63	1,234,351.50	468,088.02	704,708.88	3,104,589.94	10,508,470.97
Sub-Total	2,706,324.28	2,663,300.25	1,340,218.93	525,938.66	790,300.88	3,424,767.32	11,450,850.32
Amounts Overpaid	(1,853.37)	(49,866.23)	(26,185.67)	(9,918.18)	(12,809.28)	(67,012.21)	(167,644.94)
Total	\$ 2,704,470.91	\$ 2,613,434.02	\$ 1,314,033.26	\$ 516,020.48	\$ 777,491.60	\$ 3,357,755.11	\$ 11,283,205.38

County-Wide School Ad Valorem Tax Collections and Distribution
Regular Assessments: October 1, 2016 through September 30, 2017
Regular Collections: May 24, 2017 through May 17, 2018

	Colbert County Board of Education	Sheffield City Board of Education	Tuscumbia City Board of Education	Muscle Shoals City Board of Education	Total County-Wide School Tax
Allocation Determined By State Superintendent of Education	32.09964%	13.25779%	18.99881%	35.64376%	100.00%
Net Taxes Collected	\$ 867,182.60	\$ 358,163.67	\$ 513,259.26	\$ 962,928.18	\$ 2,701,533.71
Other Additions	942.83	389.41	558.03	1,046.93	2,937.20
Amount for Disbursement	868,125.43	358,553.08	513,817.29	963,975.11	2,704,470.91
Disbursements					
Commissions on Assessments	17,343.65	7,163.28	10,265.18	19,258.56	54,030.67
Commissions on Collections	17,343.65	7,163.28	10,265.18	19,258.56	54,030.67
Salary - Revenue Commissioner	3,477.79	1,436.40	2,058.40	3,861.78	10,834.37
Salary - Supernumerary Official	2,145.21	886.01	1,269.68	2,382.06	6,682.96
Reappraisal Update	10,806.22	4,463.18	6,395.88	11,999.33	33,664.61
Sub-Total	51,116.52	21,112.15	30,254.32	56,760.29	159,243.28
Remittances	817,623.58	337,685.16	483,891.23	907,881.03	2,547,081.00
Sub-Total	868,740.10	358,797.31	514,145.55	964,641.32	2,706,324.28
Amounts Overpaid	(614.67)	(244.23)	(328.26)	(666.21)	(1,853.37)
Total	\$ 868,125.43	\$ 358,553.08	\$ 513,817.29	\$ 963,975.11	\$ 2,704,470.91

Municipal Ad Valorem Tax Collections and Distribution
Regular Assessments: October 1, 2016 through September 30, 2017
Regular Collections: May 24, 2017 through May 17, 2018

	Sheffield		Tuscumbia		Muscle Shoals	Leighton	Cherokee	Littleville	Total Municipal Taxes
	General	School	General	School					
Millage Rates	15.5 Mills	7.0 Mills	12.5 Mills	3.0 Mills	5.5 Mills	5.0 Mills	5.0 Mills	5.0 Mills	
Net Valuations	51,655,059	51,713,900	57,641,969	57,641,967	180,379,305	2,757,552	3,678,046	5,470,108	
Net Taxes Collected/Amount for Disbursement	\$ 800,653.42	\$ 361,997.30	\$ 720,524.61	\$ 172,925.90	\$ 992,086.18	\$ 13,787.76	\$ 18,390.23	\$ 27,350.54	\$ 3,107,715.94
<u>Disbursements</u>									
Commissions on Assessments	6,261.66	2,831.29	5,642.71	1,354.27	7,857.98	106.24	141.48	213.42	24,409.05
Commissions on Collections	6,261.66	2,831.29	5,642.71	1,354.27	7,857.98	106.24	141.48	213.42	24,409.05
Salary - Revenue Commissioner	3,490.24	1,577.59	3,125.09	749.99	4,125.76	63.28	84.85	120.19	13,336.99
Reappraisal Update	33,066.38	17,599.57	29,661.94	7,124.31	39,242.59	597.32	803.07	1,140.25	129,235.43
Sub-Total	49,079.94	24,839.74	44,072.45	10,582.84	59,084.31	873.08	1,170.88	1,687.28	191,390.52
Remittances	759,577.74	340,776.50	683,657.40	164,072.32	942,922.73	13,052.10	17,403.05	25,934.90	2,947,396.74
Sub-Total	808,657.68	365,616.24	727,729.85	174,655.16	1,002,007.04	13,925.18	18,573.93	27,622.18	3,138,787.26
Amounts Overpaid	(8,004.26)	(3,618.94)	(7,205.24)	(1,729.26)	(9,920.86)	(137.42)	(183.70)	(271.64)	(31,071.32)
Total	\$ 800,653.42	\$ 361,997.30	\$ 720,524.61	\$ 172,925.90	\$ 992,086.18	\$ 13,787.76	\$ 18,390.23	\$ 27,350.54	\$ 3,107,715.94

Distribution of Fees and Other Collections

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

Regular Collections: May 24, 2017 through May 17, 2018

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

	State	County	Boards of Education	Municipal	Officials and Other	Total
<u>Deductions from Ad Valorem Taxes</u>						
Commissions on Assessing and Collecting	\$	\$ 751,737.24	\$	\$	\$	\$ 751,737.24
Commissions on Acreage Assessments		588.20				588.20
Commissions on Fire Protection Fees		17,380.58				17,380.58
Provision for Salary - Revenue Commissioner		93,748.07				93,748.07
Provision for Salary - Supernumerary Official		49,600.08				49,600.08
Provision for Reappraisal Maintenance		906,400.15				906,400.15
Final Settlement Mileage					248.52	248.52
Sub-Total Deductions from Ad Valorem Taxes		1,819,454.32			248.52	1,819,702.84
<u>Other Fees and Collections</u>						
Land Redemption from State - Advertising	770.00					770.00
Fees on Assessments		1,710.00				1,710.00
Fees on Collections		13,945.50				13,945.50
Probate Judge Fees		3,540.00				3,540.00
Certificate Fees		7.00				7.00
Mail Fee		19,092.66				19,092.66
Advertising		24,258.49				24,258.49
Excess from Land Sales Fund		53,125.00				53,125.00
Map Sales and Copy Fees		269.50				269.50
Rescue Squads					405.00	405.00
Firefighters Annuity					294.00	294.00
Land Redemptions from Individuals		53.00			343,898.76	343,951.76
Mobile Home Registrations	1,671.00	5,268.50	1,671.00	680.50	8,448.00	17,739.00
Interest Earned on Bank Accounts		95.92			23.98	119.90
Amount for Disbursement	2,441.00	1,940,819.89	1,671.00	680.50	353,318.26	2,298,930.65
<u>Disbursements</u>						
Remittances	2,471.00	1,737,799.81	1,671.00	680.50	353,294.28	2,095,916.59
Amounts Due		203,056.58			23.98	203,080.56
Sub-Total	2,471.00	1,940,856.39	1,671.00	680.50	353,318.26	2,298,997.15
Amounts Overpaid	(30.00)	(36.50)				(66.50)
Total	\$ 2,441.00	\$ 1,940,819.89	\$ 1,671.00	\$ 680.50	\$ 353,318.26	\$ 2,298,930.65

Summary of Ad Valorem Taxes, Acreage Assessment Taxes and Distributions
Regular Assessments: October 1, 2015 through September 30, 2016
Regular Collections: May 24, 2016 through May 23, 2017

	Net Taxes Collected	Other Additions	Commissions and Deductions	Total Taxes Due Agencies	Amounts Remitted To Agencies	Amounts Due and/or (Overpaid)
<u>Distribution</u>						
<u>State</u>						
Ad Valorem Taxes	\$ 3,404,212.00	\$ 995.75	\$ (301,240.92)	\$ 3,103,966.83	\$ (3,104,130.94)	\$ (164.11)
<u>Colbert County</u>						
Ad Valorem Taxes	4,524,861.91	3,986.85	(393,368.39)	4,135,480.37	(4,136,951.99)	(1,471.62)
<u>Colbert County Schools</u>						
Ad Valorem Taxes	10,267,356.70	7,052.55	(985,516.89)	9,288,892.36	(9,287,446.94)	1,445.42
<u>Municipal</u>						
Ad Valorem Taxes	3,020,672.14		(208,292.58)	2,812,379.56	(2,813,022.42)	(642.86)
Sub-Total Ad Valorem Taxes	21,217,102.75	12,035.15	(1,888,418.78)	19,340,719.12	(19,341,552.29)	(833.17)
<u>Other</u>						
Fire Protection Fees	435,888.44	52.13	(17,435.54)	418,505.03	(418,505.03)	
Acreage Assessments	15,086.93		(603.48)	14,483.45	(14,483.45)	
Totals	\$ 21,668,078.12	\$ 12,087.28	\$ (1,906,457.80)	\$ 19,773,707.60	\$ (19,774,540.77)	\$ (833.17)

State Ad Valorem Tax Collections and Distribution

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

Regular Collections: May 24, 2016 through May 23, 2017

	General	Soldier	School	Total State Taxes
Millage Rates	2.5 Mills	1.0 Mill	3.0 Mills	
Net Valuations	492,526,052	492,525,830	560,123,680	
Net Taxes Collected	\$ 1,231,315.13	\$ 492,525.83	\$ 1,680,371.04	\$ 3,404,212.00
Other Additions	360.69	144.28	490.78	995.75
Amount for Disbursement	<u>1,231,675.82</u>	<u>492,670.11</u>	<u>1,680,861.82</u>	<u>3,405,207.75</u>
Disbursements				
Final Settlement Mileage	93.83	37.53	112.60	243.96
Commissions on Assessments	13,028.16	9,850.51	33,607.41	56,486.08
Commissions on Collections	13,028.16	9,850.51	33,607.41	56,486.08
Salary - Revenue Commissioner	5,197.55	2,079.02	7,071.92	14,348.49
Salary - Supernumerary Official	3,352.40	1,340.96	4,561.35	9,254.71
Reappraisal Update	60,307.54	23,656.82	80,457.24	164,421.60
Sub-Total	<u>95,007.64</u>	<u>46,815.35</u>	<u>159,417.93</u>	<u>301,240.92</u>
Remittances	1,136,732.13	445,879.77	1,521,519.04	3,104,130.94
Sub-Total	<u>1,231,739.77</u>	<u>492,695.12</u>	<u>1,680,936.97</u>	<u>3,405,371.86</u>
Amounts Overpaid	(63.95)	(25.01)	(75.15)	(164.11)
Total	<u>\$ 1,231,675.82</u>	<u>\$ 492,670.11</u>	<u>\$ 1,680,861.82</u>	<u>\$ 3,405,207.75</u>

County Ad Valorem Tax Collections and Distribution**Regular Assessments: October 1, 2015 through September 30, 2016****Regular Collections: May 24, 2016 through May 23, 2017**

	General	Road and Bridge	Total County Taxes
Millage Rates	6.5 Mills	2.0 Mills	
Net Valuations	532,350,852	532,290,685	
Net Taxes Collected	\$ 3,460,280.54	\$ 1,064,581.37	\$ 4,524,861.91
Other Additions	3,048.85	938.00	3,986.85
Amount for Disbursement	<u>3,463,329.39</u>	<u>1,065,519.37</u>	<u>4,528,848.76</u>
<u>Disbursements</u>			
Commissions on Assessments	35,317.81	21,291.64	56,609.45
Commissions on Collections	35,317.81	21,291.64	56,609.45
Salary - Revenue Commissioner	14,539.19	4,472.38	19,011.57
Salary - Supernumerary Official	9,377.70	2,884.66	12,262.36
Reappraisal Update	197,985.62	50,889.94	248,875.56
Sub-Total	<u>292,538.13</u>	<u>100,830.26</u>	<u>393,368.39</u>
Remittances	3,171,943.63	965,008.36	4,136,951.99
Sub-Total	<u>3,464,481.76</u>	<u>1,065,838.62</u>	<u>4,530,320.38</u>
Amounts Overpaid	(1,152.37)	(319.25)	(1,471.62)
Total	<u>\$ 3,463,329.39</u>	<u>\$ 1,065,519.37</u>	<u>\$ 4,528,848.76</u>

County School Ad Valorem Tax Collections and Distribution
Regular Assessments: October 1, 2015 through September 30, 2016
Regular Collections: May 24, 2016 through May 23, 2017

	County-Wide	District 1	District 2	Sheffield	Tuscumbia	Muscle Shoals	Total County School Taxes
Millage Rates	4.0 Mills	11.0 Mills	11.0 Mills	10.0 Mills	13.5 Mills	16.0 Mills	
Net Valuations	612,931,693	206,091,315	102,866,851	50,891,197	56,354,991	196,711,610	
Net Taxes Collected	\$ 2,451,726.77	\$ 2,267,004.46	\$ 1,131,535.36	\$ 508,911.97	\$ 760,792.38	\$ 3,147,385.76	\$ 10,267,356.70
Other Additions	2,038.62	1,281.86	565.88	1,963.45	230.06	972.68	7,052.55
Amount for Disbursement	2,453,765.39	2,268,286.32	1,132,101.24	510,875.42	761,022.44	3,148,358.44	10,274,409.25
Disbursements							
Commissions on Assessments	49,034.54	45,340.09	22,630.71	10,178.24	15,215.85	62,947.72	205,347.15
Commissions on Collections	49,034.54	45,340.09	22,630.71	10,178.24	15,215.85	62,947.72	205,347.15
Salary - Revenue Commissioner	10,411.96	8,397.81	6,198.54	2,181.80	3,109.03	13,240.80	43,539.94
Salary - Supernumerary Official	6,715.66	5,416.53	3,998.03	1,407.25	2,005.29	8,540.25	28,083.01
Reappraisal Update	40,440.96	97,463.81	71,904.98	41,217.96	57,714.72	194,457.21	503,199.64
Sub-Total	155,637.66	201,958.33	127,362.97	65,163.49	93,260.74	342,133.70	985,516.89
Remittances	2,298,761.58	2,065,628.91	1,004,602.56	444,535.54	667,747.41	2,806,170.94	9,287,446.94
Sub-Total	2,454,399.24	2,267,587.24	1,131,965.53	509,699.03	761,008.15	3,148,304.64	10,272,963.83
Amounts Due		699.08	135.71	1,176.39		53.80	2,079.27
Sub-Total	2,454,399.24	2,268,286.32	1,132,101.24	510,875.42	761,022.44	3,148,358.44	10,275,043.10
Amounts Overpaid	(633.85)						(633.85)
Total	\$ 2,453,765.39	\$ 2,268,286.32	\$ 1,132,101.24	\$ 510,875.42	\$ 761,022.44	\$ 3,148,358.44	\$ 10,274,409.25

County-Wide School Ad Valorem Tax Collections and Distribution
Regular Assessments: October 1, 2015 through September 30, 2016
Regular Collections: May 24, 2016 through May 23, 2017

	Colbert County Board of Education	Sheffield City Board of Education	Tuscumbia City Board of Education	Muscle Shoals City Board of Education	Total County-Wide School Tax
Allocation Determined By State Superintendent of Education	32.54769%	13.22396%	18.45653%	35.77182%	100.00%
Net Taxes Collected	\$ 797,980.43	\$ 324,215.36	\$ 452,503.68	\$ 877,027.30	\$ 2,451,726.77
Other Additions	663.52	269.59	376.26	729.25	2,038.62
Amount for Disbursement	<u>798,643.95</u>	<u>324,484.95</u>	<u>452,879.94</u>	<u>877,756.55</u>	<u>2,453,765.39</u>
Disbursements					
Commissions on Assessments	15,959.61	6,484.31	9,050.08	17,540.54	49,034.54
Commissions on Collections	15,959.61	6,484.31	9,050.08	17,540.54	49,034.54
Salary - Revenue Commissioner	3,388.85	1,376.87	1,921.69	3,724.55	10,411.96
Salary - Supernumerary Official	2,185.79	888.08	1,239.48	2,402.31	6,715.66
Reappraisal Update	13,162.60	5,347.90	7,464.00	14,466.46	40,440.96
Sub-Total	<u>50,656.46</u>	<u>20,581.47</u>	<u>28,725.33</u>	<u>55,674.40</u>	<u>155,637.66</u>
Remittances	748,489.01	303,929.43	424,191.24	822,151.90	2,298,761.58
Sub-Total	<u>799,145.47</u>	<u>324,510.90</u>	<u>452,916.57</u>	<u>877,826.30</u>	<u>2,454,399.24</u>
Amounts Overpaid	(501.52)	(25.95)	(36.63)	(69.75)	(633.85)
Total	<u>\$ 798,643.95</u>	<u>\$ 324,484.95</u>	<u>\$ 452,879.94</u>	<u>\$ 877,756.55</u>	<u>\$ 2,453,765.39</u>

Municipal Ad Valorem Tax Collections and Distribution
Regular Assessments: October 1, 2015 through September 30, 2016
Regular Collections: May 24, 2016 through May 23, 2017

	<u>Sheffield</u>		<u>Tuscumbia</u>		<u>Muscle Shoals</u>	<u>Leighton</u>	<u>Cherokee</u>	<u>Littleville</u>	<u>Total Municipal Taxes</u>
	<u>General</u>	<u>School</u>	<u>General</u>	<u>School</u>					
Millage Rates	15.5 Mills	7.0 Mills	12.5 Mills	3.0 Mills	5.5 Mills	5.0 Mills	5.0 Mills	5.0 Mills	
Net Valuations	51,091,805	51,064,193	56,573,622	56,573,670	169,747,769	2,877,028	3,841,820	5,440,314	
Net Taxes Collected/Amount for Disbursement	\$ 791,922.97	\$ 357,449.35	\$ 707,170.27	\$ 169,721.01	\$ 933,612.73	\$ 14,385.14	\$ 19,209.10	\$ 27,201.57	\$ 3,020,672.14
<u>Disbursements</u>									
Commissions on Assessments	6,220.04	2,807.13	5,626.23	1,350.30	7,398.23	112.52	149.69	214.85	23,878.99
Commissions on Collections	6,220.04	2,807.13	5,626.23	1,350.30	7,398.23	112.52	149.69	214.85	23,878.99
Salary - Revenue Commissioner	3,398.38	1,534.75	2,890.95	693.83	3,875.80	62.67	84.81	114.35	12,655.54
Reappraisal Update	39,968.38	18,049.69	34,576.25	8,183.99	44,017.26	739.74	995.19	1,348.56	147,879.06
Sub-Total	55,806.84	25,198.70	48,719.66	11,578.42	62,689.52	1,027.45	1,379.38	1,892.61	208,292.58
Remittances	736,758.99	332,250.65	658,450.61	158,142.59	870,923.21	13,357.69	17,829.72	25,308.96	2,813,022.42
Sub-Total	792,565.83	357,449.35	707,170.27	169,721.01	933,612.73	14,385.14	19,209.10	27,201.57	3,021,315.00
Amounts Overpaid	(642.86)								(642.86)
Total	\$ 791,922.97	\$ 357,449.35	\$ 707,170.27	\$ 169,721.01	\$ 933,612.73	\$ 14,385.14	\$ 19,209.10	\$ 27,201.57	\$ 3,020,672.14

Distribution of Fees and Other Collections

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

Regular Collections: May 24, 2016 through May 23, 2017

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

	State	County	Boards of Education	Municipal	Officials and Other	Total
<u>Deductions from Ad Valorem Taxes</u>						
Commissions on Assessing and Collecting	\$	\$ 684,643.34	\$	\$	\$	\$ 684,643.34
Commissions on Acreage Assessments		603.48				603.48
Commissions on Fire Protection Fees		17,435.54				17,435.54
Provision for Salary - Revenue Commissioner		89,555.54				89,555.54
Provision for Salary - Supernumerary Official		49,600.08				49,600.08
Provision for Reappraisal Maintenance		1,064,375.86				1,064,375.86
Final Settlement Mileage					243.96	243.96
Sub-Total Deductions from Ad Valorem Taxes		1,906,213.84			243.96	1,906,457.80
<u>Other Fees and Collections</u>						
Land Redemption from State - Advertising	563.86					563.86
Fees on Assessments		135.00				135.00
Fees on Collections		14,409.88				14,409.88
Probate Judge Fees		3,520.00				3,520.00
Certificate Fees		3.50				3.50
Mail Fee		17,781.57				17,781.57
Advertising		25,008.33				25,008.33
Excess from Land Sales Fund		172,695.00				172,695.00
Map Sales and Copy Fees		237.50				237.50
Rescue Squads					280.00	280.00
Firefighters Annuity					360.00	360.00
Land Redemptions from Individuals		58.00			348,155.47	348,213.47
Mobile Home Registrations	2,264.63	6,794.75	2,259.62	974.50	10,320.00	22,613.50
Interest Earned on Bank Accounts		106.14			26.54	132.68
Amount for Disbursement	2,828.49	2,146,963.51	2,259.62	974.50	359,385.97	2,512,412.09
<u>Disbursements</u>						
Remittances	2,890.68	2,146,603.78	2,259.62	974.50	359,359.43	2,512,088.01
Amounts Due		575.22			26.54	601.76
Sub-Total	2,890.68	2,147,179.00	2,259.62	974.50	359,385.97	2,512,689.77
Amounts Overpaid	(62.19)	(215.49)				(277.68)
Total	\$ 2,828.49	\$ 2,146,963.51	\$ 2,259.62	\$ 974.50	\$ 359,385.97	\$ 2,512,412.09

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	6.5 Mills
Road and Bridge	2.0 Mills
County-Wide School	4.0 Mills
District 1	11.0 Mills
District 2	11.0 Mills
Sheffield School District	10.0 Mills
Tuscumbia School District	13.5 Mills
Muscle Shoals School District	16.0 Mills

Municipal Taxes

Municipal taxes were assessed at the previous years' rate as follows:

Sheffield – General	15.5 Mills
Sheffield – Schools	7.0 Mills
Tuscumbia – General	12.5 Mills
Tuscumbia – Schools	3.0 Mills
Muscle Shoals	5.5 Mills
Leighton	5.0 Mills
Cherokee	5.0 Mills
Littleville	5.0 Mills

Timber Tax

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

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

	Revenue Commissioner Special Fund	Manufactured Home Trust Fund
<u>Receipts</u>		
Manufactured Home Issuance Fee	\$	\$ 4,046.25
Interest	426.62	42.95
Total Receipts	<u>426.62</u>	<u>4,089.20</u>
<u>Disbursements</u>		
Office Supplies	955.64	
Miscellaneous		9,154.50
Total Disbursements	<u>955.64</u>	<u>9,154.50</u>
Excess of Receipts Over/(Under) Disbursements	(529.02)	(5,065.30)
Balances - May 1, 2016	<u>9,533.64</u>	<u>18,773.63</u>
Balances - May 31, 2019	<u>\$ 9,004.62</u>	<u>\$ 13,708.33</u>