

Report on the

Office of Tax Assessor

Lowndes County, Alabama

Ad Valorem Tax Assessments:

October 1, 2015 through September 30, 2019

Motor Vehicle Ad Valorem Tax Assessments and Collections,

Motor Vehicle Licenses and Other Collections:

June 1, 2016 through May 31, 2020

Filed: June 4, 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 Tax Assessor, Lowndes County, Alabama, on ad valorem tax assessments for the period October 1, 2015 through September 30, 2019, and motor vehicle ad valorem tax assessments and collections, motor vehicle licenses and other collections for the period June 1, 2016 through May 31, 2020, by Examiners Julie Garner and Caitlin Hall. I, Julie Garner, served as Examiner-in-Charge on the engagement, and 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,

Julie Garner
Examiner of Public Accounts

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Department of
Examiners of Public Accounts

SUMMARY

**Office of Tax Assessor
Lowndes County, Alabama
Regular Assessments: October 1, 2015 through September 30, 2019
Motor Vehicle and Other Collections: June 1, 2016 through May 31, 2020**

The Office of Tax Assessor, Lowndes County, Alabama, (hereinafter referred to as the “Tax Assessor”) is responsible for the fair assessment of property, as required by the *Code of Alabama 1975*, Section 40-7-1. The Tax Assessor annually assesses all real estate, together with improvements thereon, and all personal property. The Office of Tax Assessor is also responsible for the issuance of motor vehicle license and titles. The Tax Assessor assesses and collects all ad valorem tax, casual sales tax and other fees associated with issuance of these motor vehicle licenses and titles as required by the *Code of Alabama 1975*, Section 45-43-240.20, which provided for the creation of a Motor Vehicle License and Title Division within the Office of Tax Assessor.

Honorable Connie Moorner-Thomas served as Tax Assessor 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 Tax Assessor. 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, 9, 16, and 23 provide information on regular property taxes (excluding motor vehicles) that were assessed by the Tax Assessor during the examination. Exhibits 4 through 8; 11 through 15; 18 through 22; and 25 through 29 provide information motor vehicle property taxes assessed and distributed by the Tax Assessor during the examination. Exhibits 3, 10, 17, and 24 provide information on the receipts and disbursements of motor licenses and other collections during the examination. Ad valorem taxes were assessed based on rates shown on Exhibit 30 for the State, County, Board of Education and various municipalities. Exhibit 31 contains information on the receipts, disbursements and balances of the Special Funds of the Tax Assessor.

This report encompasses an examination of the Tax Assessor and a review of the Tax Assessor'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.

FINDING

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

- ◆ 2020-001 relates to the Tax Assessor's failure to properly calculate and distribute casual sales and use tax. This finding was previously reported as Finding 2015-001.

AMOUNTS DUE/OVERPAID

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 been previously remitted to the proper agencies. These amounts resulted 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 Tax Assessor in excess of the amounts the agency was entitled to receive.

Exhibit 1 summarizes the amounts due and overpaid by the Tax Assessor. Amounts due were paid at the conclusion of the examination. Refund petitions were furnished to the Tax Assessor for amounts overpaid.

EXIT CONFERENCE

The Official was invited to and attended an exit conference to discuss the results of this report. Representing the Department of Examiners of Public Accounts were: Teresa Dekle, Audit Manager, and Julie Garner, Examiner.

*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, 2019

Motor Vehicle and Other Collections: June 1, 2016 through May 31, 2020

| Ref. No. | Finding/Noncompliance |
|---------------------|---|
| 2020-001 | <p><u>Finding:</u> The Alabama Department of Revenue Administrative Code 810-6-5-.11.05, provides the County License Official must collect and distribute the taxes levied by the <i>Code of Alabama 1975</i>, Sections 40-23-101(a) and 40-23-102(a). Testing revealed errors in the calculation and distribution of casual sales and use taxes. The Tax Assessor failed to establish procedures to ensure casual sales and use tax distributions were properly calculated and disbursed, resulting in amounts due and overpaid. These amounts were settled at the conclusion of the examination, as shown in Exhibit 1. This finding was previously reported as Finding 2015-001.</p> <p><u>Recommendation:</u> The Tax Assessor should collect and remit casual sales tax as prescribed by the Alabama Department of Revenue Administrative Code and local tax levies.</p> |

Financial Information

Summary of Audit Settlement

Regular Assessments: October 1, 2015 through September 30, 2019

Motor Vehicle and Other Collections: June 1, 2016 through May 31, 2020

| | 2018-2019 Audit Settlement | | 2017-2018 Audit Settlement | | 2016-2017 Audit Settlement | |
|--|-------------------------------|---------------------|-------------------------------|---------------------|-------------------------------|---------------------|
| | Amounts Due | Amounts Overpaid | Amounts Due | Amounts Overpaid | Amounts Due | Amounts Overpaid |
| <u>Lowndes County</u> | | | | | | |
| Casual Sales and Use Tax | \$ 10,258.75 | \$ | \$ 8,702.93 | \$ | \$ 8,033.20 | \$ |
| Interest Earned - General Fund | 226.18 | | 293.88 | | 167.73 | |
| Worthless Check Fee | 270.00 | | 270.00 | | 360.00 | |
| Total Lowndes County | 10,754.93 | | 9,266.81 | | 8,560.93 | |
| <u>Lowndes County Board of Education</u> | | | | | | |
| Casual Sales and Use Tax | | (10,258.75) | | (8,702.92) | | (8,033.20) |
| Total Lowndes County Board of Education | | (10,258.75) | | (8,702.92) | | (8,033.20) |
| <u>Officials and Others</u> | | | | | | |
| Interest Earned - Tax Assessor's Discretionary Fund | 13.54 | | 17.35 | | 9.96 | |
| Interest Earned - Tax Collector's Discretionary Fund | 13.54 | | 17.35 | | 9.96 | |
| Total Officials and Others | 27.08 | | 34.70 | | 19.92 | |
| Totals | \$ 10,782.01 | \$ (10,258.75) | \$ 9,301.51 | \$ (8,702.92) | \$ 8,580.85 | \$ (8,033.20) |

Summary of Audit Settlement

Regular Assessments: October 1, 2015 through September 30, 2019

Motor Vehicle and Other Collections: June 1, 2016 through May 31, 2020

| | 2015-2016 Audit Settlement | | Combined Amounts Due | Combined Amounts Overpaid | Net Settlement | |
|--|-------------------------------|---------------------|----------------------------|---------------------------------|----------------|---------------------|
| | Amounts Due | Amounts Overpaid | | | Amounts Due | Amounts Overpaid |
| <u>Lowndes County</u> | | | | | | |
| Casual Sales and Use Tax | \$ 7,839.98 | \$ | \$ 34,834.86 | \$ | \$ 34,834.86 | \$ |
| Interest Earned - General Fund | 57.16 | | 744.95 | | 744.95 | |
| Worthless Check Fee | 240.00 | | 1,140.00 | | 1,140.00 | |
| Total Lowndes County | 8,137.14 | | 36,719.81 | | 36,719.81 | |
| <u>Lowndes County Board of Education</u> | | | | | | |
| Casual Sales and Use Tax | | (7,839.98) | | (34,834.85) | | (34,834.85) |
| Total Lowndes County Board of Education | | (7,839.98) | | (34,834.85) | | (34,834.85) |
| <u>Officials and Others</u> | | | | | | |
| Interest Earned - Tax Assessor's Discretionary Fund | 3.41 | | 44.26 | | 44.26 | |
| Interest Earned - Tax Collector's Discretionary Fund | 3.41 | | 44.26 | | 44.26 | |
| Total Officials and Others | 6.82 | | 88.52 | | 88.52 | |
| Totals | \$ 8,143.96 | \$ (7,839.98) | \$ 36,808.33 | \$ (34,834.85) | \$ 36,808.33 | \$ (34,834.85) |

Summary of Ad Valorem Valuations and Taxes Assessed
Regular Assessments: October 1, 2018 through September 30, 2019
(Excludes Motor Vehicles)

| | Millage Rates | Regular Net Taxable Valuations (*) | Net Taxes Assessed |
|--------------------------------------|----------------------|---|---------------------------|
| <u>Distribution</u> | | | |
| <u>State</u> | | | |
| General | 2.5 Mills | 137,866,560 | \$ 344,666.40 |
| Soldier | 1.0 Mill | 137,866,560 | 137,866.56 |
| School | 3.0 Mills | 142,149,620 | 426,448.86 |
| Total State | | | <u>908,981.82</u> |
| <u>Lowndes County</u> | | | |
| General | 16.7 Mills | 145,284,780 | 2,426,255.83 |
| Road and Bridge | 6.8 Mills | 145,284,780 | 987,936.50 |
| Total County | | | <u>3,414,192.33</u> |
| <u>Lowndes County Schools</u> | | | |
| County-Wide | 9.0 Mills | 150,458,120 | 1,354,123.08 |
| District | 6.0 Mills | 150,458,120 | 902,748.72 |
| Total Lowndes County Schools | | | <u>2,256,871.80</u> |
| <u>Municipal</u> | | | |
| Fort Deposit | 18.5 Mills | 12,873,380 | 238,157.53 |
| White Hall | 12.0 Mills | 4,721,700 | 56,660.40 |
| Mosses | 5.0 Mills | 2,532,480 | 12,662.40 |
| Hayneville | 5.0 Mills | 6,404,200 | 32,021.00 |
| Gordonville | 5.0 Mills | 1,128,240 | 5,641.20 |
| Total Municipal | | | <u>345,142.53</u> |
| Total Ad Valorem | | | <u>6,925,188.48</u> |
| <u>Other</u> | | | |
| Tax Assessor Fees | | | 24,968.91 |
| Acreage Assessments | | | 1,365.00 |
| Totals | | | <u>\$ 6,951,522.39</u> |

(*) Net Taxable Valuations are gross less exempt values.

Summary of Receipts and Disbursements - Motor Vehicle

Motor Vehicle Licenses and Other Collections: June 1, 2019 through May 31, 2020

| | State | County | County School | Municipal | Official and Others | Fees and Commissions | Total |
|---------------------------------------|---------------|--------------|---------------|--------------|---------------------|----------------------|---------------|
| Receipts | | | | | | | |
| Motor Vehicle License | \$ 382,855.31 | \$ 29,542.62 | \$ 6,456.38 | \$ 11,548.54 | \$ 1,289.25 | \$ 27,300.46 | \$ 458,992.56 |
| Title Fees | 13,840.00 | | | | | 2,736.00 | 16,576.00 |
| Temporary Tags | 4.50 | | | | | 8.25 | 12.75 |
| Mandatory Liability Insurance Fees | 7,560.00 | 1,665.00 | | | 1,665.00 | | 10,890.00 |
| Casual Sales Tax | 65,874.10 | 10,258.75 | 3,419.58 | 6,513.30 | | 4,529.73 | 90,595.46 |
| Commissions on Assessments | | | | | | 11,803.06 | 11,803.06 |
| Commissions on Collections | | | | | | 11,803.06 | 11,803.06 |
| Interest Earned | | 226.18 | | | 27.08 | | 253.26 |
| Other Fees | | | | | | 270.00 | 270.00 |
| Total Receipts | 470,133.91 | 41,692.55 | 9,875.96 | 18,061.84 | 2,981.33 | 58,450.56 | 601,196.15 |
| Disbursements | | | | | | | |
| Remittances: | | | | | | | |
| Taxes, Licenses, Fees and Commissions | 470,133.91 | 31,207.62 | 20,134.71 | 18,061.84 | 2,954.25 | 58,180.56 | 600,672.89 |
| Amounts Due | | 10,484.93 | | | 27.08 | 270.00 | 10,782.01 |
| Sub-Total | 470,133.91 | 41,692.55 | 20,134.71 | 18,061.84 | 2,981.33 | 58,450.56 | 611,454.90 |
| Amounts Overpaid | | | (10,258.75) | | | | (10,258.75) |
| Total Disbursements | \$ 470,133.91 | \$ 41,692.55 | \$ 9,875.96 | \$ 18,061.84 | \$ 2,981.33 | \$ 58,450.56 | \$ 601,196.15 |

Summary of Motor Vehicle Ad Valorem Taxes and Distributions
Motor Vehicle Assessments and Collections: June 1, 2019 through May 31, 2020

| | State Taxes | County Taxes | County School Taxes | Municipal Taxes | Total Ad Valorem Taxes |
|--|------------------------|-------------------------|------------------------------------|----------------------------|---------------------------------------|
| Assessed Valuations | 13,638,180 | 13,638,180 | 13,638,180 | 3,659,180 | |
| Receipts | | | | | |
| Gross Taxes Assessed | \$ 88,648.17 | \$ 320,497.23 | \$ 204,572.70 | \$ 36,687.47 | \$ 650,405.57 |
| Ad Valorem Interest | 419.41 | 1,526.89 | 974.27 | 233.45 | 3,154.02 |
| Ad Valorem Refunds | (14.43) | (52.17) | (33.30) | (10.60) | (110.50) |
| Credit Vouchers Redeemed/Receipts for Credit | (2,151.39) | (7,777.86) | (4,964.64) | (623.40) | (15,517.29) |
| Sub-Total | 86,901.76 | 314,194.09 | 200,549.03 | 36,286.92 | 637,931.80 |
| Commissions Allowed | (4,237.60) | (9,532.22) | (8,021.96) | (1,814.34) | (23,606.12) |
| Receipt for Credit/Credit Voucher Fees | 279.00 | 279.00 | | | 558.00 |
| Amounts for Disbursements | 82,943.16 | 304,940.87 | 192,527.07 | 34,472.58 | 614,883.68 |
| Disbursements | | | | | |
| Remittances | 82,943.16 | 304,940.87 | 192,527.07 | 34,472.58 | 614,883.68 |
| Total | \$ 82,943.16 | \$ 304,940.87 | \$ 192,527.07 | \$ 34,472.58 | \$ 614,883.68 |

Distribution of State Ad Valorem Taxes - Motor Vehicle
Motor Vehicle Assessments and Collections: June 1, 2019 through May 31, 2020

| | General | Soldier | School | Total |
|--|----------------|----------------|---------------|--------------|
| Assessed Valuations | 13,638,180 | 13,638,180 | 13,638,180 | |
| <u>Receipts</u> | | | | |
| Gross Taxes Assessed | \$ 34,095.45 | \$ 13,638.18 | \$ 40,914.54 | \$ 88,648.17 |
| Ad Valorem Interest | 161.66 | 63.85 | 193.90 | 419.41 |
| Ad Valorem Refunds | (5.55) | (2.22) | (6.66) | (14.43) |
| Credit Vouchers Redeemed/Receipts for Credit | (827.49) | (331.05) | (992.85) | (2,151.39) |
| Sub-Total | 33,424.07 | 13,368.76 | 40,108.93 | 86,901.76 |
| Commissions Allowed | (2,098.48) | (534.76) | (1,604.36) | (4,237.60) |
| Receipt for Credit/Credit Voucher Fees | 279.00 | | | 279.00 |
| Amounts for Disbursements | 31,604.59 | 12,834.00 | 38,504.57 | 82,943.16 |
| <u>Disbursements</u> | | | | |
| Remittances | 31,604.59 | 12,834.00 | 38,504.57 | 82,943.16 |
| Total | \$ 31,604.59 | \$ 12,834.00 | \$ 38,504.57 | \$ 82,943.16 |

Distribution of County Ad Valorem Taxes - Motor Vehicle***Motor Vehicle Assessments and Collections: June 1, 2019 through May 31, 2020***

| | General | Road and Bridge | Total |
|--|----------------|----------------------------|---------------|
| Assessed Valuations | 13,638,180 | 13,638,180 | |
| <u>Receipts</u> | | | |
| Gross Taxes Assessed | \$ 227,757.30 | \$ 92,739.93 | \$ 320,497.23 |
| Ad Valorem Interest | 1,084.66 | 442.23 | 1,526.89 |
| Ad Valorem Refunds | (37.07) | (15.10) | (52.17) |
| Credit Vouchers Redeemed/Receipts for Credit | (5,527.33) | (2,250.53) | (7,777.86) |
| Sub-Total | 223,277.56 | 90,916.53 | 314,194.09 |
| Commissions Allowed | (5,895.56) | (3,636.66) | (9,532.22) |
| Receipt for Credit/Credit Voucher Fees | 279.00 | | 279.00 |
| Amounts for Disbursements | 217,661.00 | 87,279.87 | 304,940.87 |
| <u>Disbursements</u> | | | |
| Remittances | 217,661.00 | 87,279.87 | 304,940.87 |
| Total | \$ 217,661.00 | \$ 87,279.87 | \$ 304,940.87 |

Distribution of County School Ad Valorem Taxes - Motor Vehicle
Motor Vehicle Assessments and Collections: June 1, 2019 through May 31, 2020

| | County-Wide | District | Total |
|--|--------------------|-----------------|---------------|
| Assessed Valuations | 13,638,180 | 13,638,180 | |
| <u>Receipts</u> | | | |
| Gross Taxes Assessed | \$ 122,743.62 | \$ 81,829.08 | \$ 204,572.70 |
| Ad Valorem Interest | 583.68 | 390.59 | 974.27 |
| Ad Valorem Refunds | (19.98) | (13.32) | (33.30) |
| Credit Vouchers Redeemed/Receipts for Credit | (2,978.76) | (1,985.88) | (4,964.64) |
| Sub-Total | 120,328.56 | 80,220.47 | 200,549.03 |
| Commissions Allowed | (4,813.14) | (3,208.82) | (8,021.96) |
| Amounts for Disbursements | 115,515.42 | 77,011.65 | 192,527.07 |
| <u>Disbursements</u> | | | |
| Remittances | 115,515.42 | 77,011.65 | 192,527.07 |
| Total | \$ 115,515.42 | \$ 77,011.65 | \$ 192,527.07 |

Distribution of Municipal Ad Valorem Taxes - Motor Vehicle
Motor Vehicle Assessments and Collections: June 1, 2019 through May 31, 2020

| | Fort Deposit | White Hall | Mosses | Hayneville | Gordonville | Total |
|--|---------------------|-------------------|---------------|-------------------|--------------------|--------------|
| Assessed Valuations | 1,083,500 | 537,760 | 676,420 | 1,166,540 | 194,960 | 3,659,180 |
| <u>Receipts</u> | | | | | | |
| Gross Taxes Assessed | \$ 20,044.75 | \$ 6,453.12 | \$ 3,382.10 | \$ 5,832.70 | \$ 974.80 | \$ 36,687.47 |
| Ad Valorem Interest | 137.11 | 30.98 | 14.13 | 44.82 | 6.41 | 233.45 |
| Ad Valorem Refunds | | | | | (10.60) | (10.60) |
| Credit Vouchers Redeemed/Receipts for Credit | (366.14) | (95.20) | (29.12) | (130.87) | (2.07) | (623.40) |
| Sub-Total | 19,815.72 | 6,388.90 | 3,367.11 | 5,746.65 | 968.54 | 36,286.92 |
| Commissions Allowed | (990.78) | (319.44) | (168.36) | (287.34) | (48.42) | (1,814.34) |
| Amounts for Disbursements | 18,824.94 | 6,069.46 | 3,198.75 | 5,459.31 | 920.12 | 34,472.58 |
| <u>Disbursements</u> | | | | | | |
| Remittances | 18,824.94 | 6,069.46 | 3,198.75 | 5,459.31 | 920.12 | 34,472.58 |
| Total | \$ 18,824.94 | \$ 6,069.46 | \$ 3,198.75 | \$ 5,459.31 | \$ 920.12 | \$ 34,472.58 |

Summary of Ad Valorem Valuations and Taxes Assessed
Regular Assessments: October 1, 2017 through September 30, 2018
(Excludes Motor Vehicles)

| | Millage Rates | Regular Net Taxable Valuations (*) | Net Taxes Assessed |
|--------------------------------------|----------------------|---|---------------------------|
| <u>Distribution</u> | | | |
| <u>State</u> | | | |
| General | 2.5 Mills | 117,021,100 | \$ 292,552.75 |
| Soldier | 1.0 Mill | 117,021,100 | 117,021.10 |
| School | 3.0 Mills | 120,889,480 | 362,668.44 |
| Total State | | | <u>772,242.29</u> |
| <u>Lowndes County</u> | | | |
| General | 16.7 Mills | 124,639,140 | 2,081,473.64 |
| Road and Bridge | 6.8 Mills | 124,639,140 | 847,546.15 |
| Total County | | | <u>2,929,019.79</u> |
| <u>Lowndes County Schools</u> | | | |
| County-Wide | 9.0 Mills | 129,472,320 | 1,165,250.88 |
| District | 6.0 Mills | 129,472,320 | 776,833.92 |
| Total Lowndes County Schools | | | <u>1,942,084.80</u> |
| <u>Municipal</u> | | | |
| Fort Deposit | 18.5 Mills | 12,083,520 | 223,545.12 |
| White Hall | 12.0 Mills | 4,344,240 | 52,130.88 |
| Mosses | 5.0 Mills | 2,332,200 | 11,661.00 |
| Hayneville | 5.0 Mills | 6,061,160 | 30,305.80 |
| Gordonville | 5.0 Mills | 1,119,660 | 5,598.30 |
| Total Municipal | | | <u>323,241.10</u> |
| Total Ad Valorem | | | <u>5,966,587.98</u> |
| <u>Other</u> | | | |
| Tax Assessor Fees | | | 28,365.15 |
| Acreage Assessments | | | 1,490.00 |
| Totals | | | <u>\$ 5,996,443.13</u> |

(*) Net Taxable Valuations are gross less exempt values.

Summary of Receipts and Disbursements - Motor Vehicle

Motor Vehicle Licenses and Other Collections: June 1, 2018 through May 31, 2019

| | State | County | County School | Municipal | Official and Others | Fees and Commissions | Total |
|---------------------------------------|---------------|--------------|---------------|--------------|---------------------|----------------------|---------------|
| Receipts | | | | | | | |
| Motor Vehicle License | \$ 401,813.04 | \$ 32,335.67 | \$ 7,722.00 | \$ 12,577.16 | \$ 1,463.25 | \$ 27,280.93 | \$ 483,192.05 |
| Title Fees | 14,987.00 | | | | | 3,009.00 | 17,996.00 |
| Temporary Tags | 60.00 | | | | | 30.00 | 90.00 |
| Mandatory Liability Insurance Fees | 12,600.00 | 700.00 | | | 700.00 | | 14,000.00 |
| Casual Sales Tax | 58,681.96 | 8,702.93 | 2,900.98 | 4,270.28 | | 3,923.92 | 78,480.07 |
| Commissions on Assessments | | | | | | 12,221.01 | 12,221.01 |
| Commissions on Collections | | | | | | 12,221.01 | 12,221.01 |
| Interest Earned | | 293.88 | | | 34.70 | | 328.58 |
| Other Fees | | | | | | 270.00 | 270.00 |
| Total Receipts | 488,142.00 | 42,032.48 | 10,622.98 | 16,847.44 | 2,197.95 | 58,955.87 | 618,798.72 |
| Disbursements | | | | | | | |
| Remittances: | | | | | | | |
| Taxes, Licenses, Fees and Commissions | 488,142.00 | 33,035.67 | 19,325.90 | 16,847.44 | 2,163.25 | 58,685.87 | 618,200.13 |
| Amounts Due | | 8,996.81 | | | 34.70 | 270.00 | 9,301.51 |
| Sub-Total | 488,142.00 | 42,032.48 | 19,325.90 | 16,847.44 | 2,197.95 | 58,955.87 | 627,501.64 |
| Amounts Overpaid | | | (8,702.92) | | | | (8,702.92) |
| Total Disbursements | \$ 488,142.00 | \$ 42,032.48 | \$ 10,622.98 | \$ 16,847.44 | \$ 2,197.95 | \$ 58,955.87 | \$ 618,798.72 |

Summary of Motor Vehicle Ad Valorem Taxes and Distributions
Motor Vehicle Assessments and Collections: June 1, 2018 through May 31, 2019

| | State Taxes | County Taxes | County School Taxes | Municipal Taxes | Total Ad Valorem Taxes |
|--|----------------|-----------------|---------------------------|--------------------|------------------------------|
| Assessed Valuations | 14,144,400 | 14,144,400 | 14,144,400 | 3,774,900 | |
| Receipts | | | | | |
| Gross Taxes Assessed | \$ 91,938.60 | \$ 332,393.40 | \$ 212,166.00 | \$ 38,424.74 | \$ 674,922.74 |
| Ad Valorem Interest | 559.37 | 2,036.92 | 1,299.66 | 272.55 | 4,168.50 |
| Ad Valorem Refunds | (22.75) | (82.25) | (52.50) | (17.50) | (175.00) |
| Credit Vouchers Redeemed/Receipts for Credit | (2,135.31) | (7,719.97) | (4,927.67) | (659.21) | (15,442.16) |
| Sub-Total | 90,339.91 | 326,628.10 | 208,485.49 | 38,020.58 | 663,474.08 |
| Commissions Allowed | (4,348.68) | (9,852.88) | (8,339.42) | (1,901.04) | (24,442.02) |
| Receipt for Credit/Credit Voucher Fees | 308.00 | 308.00 | | | 616.00 |
| Amounts for Disbursements | 86,299.23 | 317,083.22 | 200,146.07 | 36,119.54 | 639,648.06 |
| Disbursements | | | | | |
| Remittances | 86,299.23 | 317,083.22 | 200,146.07 | 36,119.54 | 639,648.06 |
| Total | \$ 86,299.23 | \$ 317,083.22 | \$ 200,146.07 | \$ 36,119.54 | \$ 639,648.06 |

Distribution of State Ad Valorem Taxes - Motor Vehicle
Motor Vehicle Assessments and Collections: June 1, 2018 through May 31, 2019

| | General | Soldier | School | Total |
|--|--------------|--------------|--------------|--------------|
| Assessed Valuations | 14,144,400 | 14,144,400 | 14,144,400 | |
| <u>Receipts</u> | | | | |
| Gross Taxes Assessed | \$ 35,361.00 | \$ 14,144.40 | \$ 42,433.20 | \$ 91,938.60 |
| Ad Valorem Interest | 215.48 | 85.66 | 258.23 | 559.37 |
| Ad Valorem Refunds | (8.75) | (3.50) | (10.50) | (22.75) |
| Credit Vouchers Redeemed/Receipts for Credit | (821.22) | (328.46) | (985.63) | (2,135.31) |
| Sub-Total | 34,746.51 | 13,898.10 | 41,695.30 | 90,339.91 |
| Commissions Allowed | (2,124.94) | (555.92) | (1,667.82) | (4,348.68) |
| Receipt for Credit/Credit Voucher Fees | 308.00 | | | 308.00 |
| Amounts for Disbursements | 32,929.57 | 13,342.18 | 40,027.48 | 86,299.23 |
| <u>Disbursements</u> | | | | |
| Remittances | 32,929.57 | 13,342.18 | 40,027.48 | 86,299.23 |
| Total | \$ 32,929.57 | \$ 13,342.18 | \$ 40,027.48 | \$ 86,299.23 |

Distribution of County Ad Valorem Taxes - Motor Vehicle***Motor Vehicle Assessments and Collections: June 1, 2018 through May 31, 2019***

| | General | Road and Bridge | Total |
|--|----------------|----------------------------|---------------|
| Assessed Valuations | 14,144,400 | 14,144,400 | |
| <u>Receipts</u> | | | |
| Gross Taxes Assessed | \$ 236,210.47 | \$ 96,182.93 | \$ 332,393.40 |
| Ad Valorem Interest | 1,446.91 | 590.01 | 2,036.92 |
| Ad Valorem Refunds | (58.45) | (23.80) | (82.25) |
| Credit Vouchers Redeemed/Receipts for Credit | (5,486.09) | (2,233.88) | (7,719.97) |
| Sub-Total | 232,112.84 | 94,515.26 | 326,628.10 |
| Commissions Allowed | (6,072.26) | (3,780.62) | (9,852.88) |
| Receipt for Credit/Credit Voucher Fees | 308.00 | | 308.00 |
| Amounts for Disbursements | 226,348.58 | 90,734.64 | 317,083.22 |
| <u>Disbursements</u> | | | |
| Remittances | 226,348.58 | 90,734.64 | 317,083.22 |
| Total | \$ 226,348.58 | \$ 90,734.64 | \$ 317,083.22 |

Distribution of County School Ad Valorem Taxes - Motor Vehicle
Motor Vehicle Assessments and Collections: June 1, 2018 through May 31, 2019

| | County-Wide | District | Total |
|--|---------------|--------------|---------------|
| Assessed Valuations | 14,144,400 | 14,144,400 | |
| <u>Receipts</u> | | | |
| Gross Taxes Assessed | \$ 127,299.60 | \$ 84,866.40 | \$ 212,166.00 |
| Ad Valorem Interest | 778.66 | 521.00 | 1,299.66 |
| Ad Valorem Refunds | (31.50) | (21.00) | (52.50) |
| Credit Vouchers Redeemed/Receipts for Credit | (2,956.69) | (1,970.98) | (4,927.67) |
| Sub-Total | 125,090.07 | 83,395.42 | 208,485.49 |
| Commissions Allowed | (5,003.60) | (3,335.82) | (8,339.42) |
| Amounts for Disbursements | 120,086.47 | 80,059.60 | 200,146.07 |
| <u>Disbursements</u> | | | |
| Remittances | 120,086.47 | 80,059.60 | 200,146.07 |
| Total | \$ 120,086.47 | \$ 80,059.60 | \$ 200,146.07 |

Distribution of Municipal Ad Valorem Taxes - Motor Vehicle
Motor Vehicle Assessments and Collections: June 1, 2018 through May 31, 2019

| | Fort Deposit | White Hall | Mosses | Hayneville | Gordonville | Total |
|--|---------------------|-------------------|---------------|-------------------|--------------------|--------------|
| Assessed Valuations | 1,166,600 | 543,020 | 732,060 | 1,141,880 | 191,340 | 3,774,900 |
| <u>Receipts</u> | | | | | | |
| Gross Taxes Assessed | \$ 21,582.10 | \$ 6,516.24 | \$ 3,660.30 | \$ 5,709.40 | \$ 956.70 | \$ 38,424.74 |
| Ad Valorem Interest | 195.87 | 34.76 | 13.43 | 22.42 | 6.07 | 272.55 |
| Ad Valorem Refunds | | | | | (17.50) | (17.50) |
| Credit Vouchers Redeemed/Receipts for Credit | (392.03) | (82.62) | (39.09) | (145.09) | (0.38) | (659.21) |
| Sub-Total | 21,385.94 | 6,468.38 | 3,634.64 | 5,586.73 | 944.89 | 38,020.58 |
| Commissions Allowed | (1,069.30) | (323.42) | (181.74) | (279.34) | (47.24) | (1,901.04) |
| Amounts for Disbursements | 20,316.64 | 6,144.96 | 3,452.90 | 5,307.39 | 897.65 | 36,119.54 |
| <u>Disbursements</u> | | | | | | |
| Remittances | 20,316.64 | 6,144.96 | 3,452.90 | 5,307.39 | 897.65 | 36,119.54 |
| Total | \$ 20,316.64 | \$ 6,144.96 | \$ 3,452.90 | \$ 5,307.39 | \$ 897.65 | \$ 36,119.54 |

Summary of Ad Valorem Valuations and Taxes Assessed
Regular Assessments: October 1, 2016 through September 30, 2017
(Excludes Motor Vehicles)

| | Millage Rates | Regular Net Taxable Valuations (*) | Net Taxes Assessed |
|--------------------------------------|----------------------|---|---------------------------|
| <u>Distribution</u> | | | |
| <u>State</u> | | | |
| General | 2.5 Mills | 107,069,522 | \$ 267,673.81 |
| Soldier | 1.0 Mill | 107,069,522 | 107,069.52 |
| School | 3.0 Mills | 111,939,822 | 335,819.47 |
| Total State | | | <u>710,562.80</u> |
| <u>Lowndes County</u> | | | |
| General | 16.7 Mills | 114,288,302 | 1,908,614.64 |
| Road and Bridge | 6.8 Mills | 114,288,302 | 777,160.45 |
| Total County | | | <u>2,685,775.09</u> |
| <u>Lowndes County Schools</u> | | | |
| County-Wide | 9.0 Mills | 119,926,282 | 1,079,336.54 |
| District | 6.0 Mills | 119,926,282 | 719,557.69 |
| Total Lowndes County Schools | | | <u>1,798,894.23</u> |
| <u>Municipal</u> | | | |
| Fort Deposit | 18.5 Mills | 11,077,240 | 204,928.94 |
| White Hall | 12.0 Mills | 4,059,240 | 48,710.88 |
| Mosses | 5.0 Mills | 2,299,560 | 11,497.80 |
| Hayneville | 5.0 Mills | 5,357,580 | 26,787.90 |
| Gordonville | 5.0 Mills | 1,040,000 | 5,200.00 |
| Total Municipal | | | <u>297,125.52</u> |
| Total Ad Valorem | | | <u>5,492,357.64</u> |
| <u>Other</u> | | | |
| Tax Assessor Fees | | | 24,642.14 |
| Acreage Assessments | | | 1,920.00 |
| Totals | | | <u>\$ 5,518,919.78</u> |

(*) Net Taxable Valuations are gross less exempt values.

Summary of Receipts and Disbursements - Motor Vehicle

Motor Vehicle Licenses and Other Collections: June 1, 2017 through May 31, 2018

| | State | County | County School | Municipal | Official and Others | Fees and Commissions | Total |
|---------------------------------------|---------------|--------------|---------------|--------------|---------------------|----------------------|---------------|
| Receipts | | | | | | | |
| Motor Vehicle License | \$ 399,485.76 | \$ 31,642.06 | \$ 8,547.00 | \$ 12,686.39 | \$ 1,710.00 | \$ 27,112.32 | \$ 481,183.53 |
| Title Fees | 15,580.00 | | | | | 3,108.00 | 18,688.00 |
| Temporary Tags | 51.00 | | | | | 25.50 | 76.50 |
| Mandatory Liability Insurance Fees | 38,520.00 | 2,140.00 | | | 2,140.00 | | 42,800.00 |
| Casual Sales Tax | 52,834.58 | 8,033.20 | 2,677.73 | 5,036.10 | | 3,609.57 | 72,191.18 |
| Commissions on Assessments | | | | | | 12,733.39 | 12,733.39 |
| Commissions on Collections | | | | | | 12,733.39 | 12,733.39 |
| Interest Earned | | 167.73 | | | 19.92 | | 187.65 |
| Other Fees | | | | | | 360.00 | 360.00 |
| Total Receipts | 506,471.34 | 41,982.99 | 11,224.73 | 17,722.49 | 3,869.92 | 59,682.17 | 640,953.64 |
| Disbursements | | | | | | | |
| Remittances: | | | | | | | |
| Taxes, Licenses, Fees and Commissions | 506,471.34 | 33,782.06 | 19,257.93 | 17,722.49 | 3,850.00 | 59,322.17 | 640,405.99 |
| Amounts Due | | 8,200.93 | | | 19.92 | 360.00 | 8,580.85 |
| Sub-Total | 506,471.34 | 41,982.99 | 19,257.93 | 17,722.49 | 3,869.92 | 59,682.17 | 648,986.84 |
| Amounts Overpaid | | | (8,033.20) | | | | (8,033.20) |
| Total Disbursements | \$ 506,471.34 | \$ 41,982.99 | \$ 11,224.73 | \$ 17,722.49 | \$ 3,869.92 | \$ 59,682.17 | \$ 640,953.64 |

Summary of Motor Vehicle Ad Valorem Taxes and Distributions
Motor Vehicle Assessments and Collections: June 1, 2017 through May 31, 2018

| | State Taxes | County Taxes | County School Taxes | Municipal Taxes | Total Ad Valorem Taxes |
|--|------------------------|-------------------------|------------------------------------|----------------------------|---------------------------------------|
| Assessed Valuations | 14,873,940 | 14,873,940 | 14,873,940 | 4,040,960 | |
| Receipts | | | | | |
| Gross Taxes Assessed | \$ 96,680.61 | \$ 349,537.59 | \$ 223,109.10 | \$ 40,796.53 | \$ 710,123.83 |
| Ad Valorem Interest | 438.53 | 1,599.54 | 1,020.69 | 222.92 | 3,281.68 |
| Ad Valorem Refunds | (49.79) | (180.01) | (114.90) | (11.70) | (356.40) |
| Credit Vouchers Redeemed/Receipts for Credit | (2,538.00) | (9,175.76) | (5,856.98) | (752.64) | (18,323.38) |
| Sub-Total | 94,531.35 | 341,781.36 | 218,157.91 | 40,255.11 | 694,725.73 |
| Commissions Allowed | (4,484.08) | (10,243.60) | (8,726.32) | (2,012.78) | (25,466.78) |
| Receipt for Credit/Credit Voucher Fees | 340.00 | 340.00 | | | 680.00 |
| Amounts for Disbursements | 90,387.27 | 331,877.76 | 209,431.59 | 38,242.33 | 669,938.95 |
| Disbursements | | | | | |
| Remittances | 90,387.27 | 331,877.76 | 209,431.59 | 38,242.33 | 669,938.95 |
| Total | \$ 90,387.27 | \$ 331,877.76 | \$ 209,431.59 | \$ 38,242.33 | \$ 669,938.95 |

Distribution of State Ad Valorem Taxes - Motor Vehicle
Motor Vehicle Assessments and Collections: June 1, 2017 through May 31, 2018

| | General | Soldier | School | Total |
|--|----------------|----------------|---------------|--------------|
| Assessed Valuations | 14,873,940 | 14,873,940 | 14,873,940 | |
| <u>Receipts</u> | | | | |
| Gross Taxes Assessed | \$ 37,184.85 | \$ 14,873.94 | \$ 44,621.82 | \$ 96,680.61 |
| Ad Valorem Interest | 169.04 | 66.79 | 202.70 | 438.53 |
| Ad Valorem Refunds | (19.15) | (7.66) | (22.98) | (49.79) |
| Credit Vouchers Redeemed/Receipts for Credit | (976.13) | (390.39) | (1,171.48) | (2,538.00) |
| Sub-Total | 36,358.61 | 14,542.68 | 43,630.06 | 94,531.35 |
| Commissions Allowed | (2,157.18) | (581.70) | (1,745.20) | (4,484.08) |
| Receipt for Credit/Credit Voucher Fees | 340.00 | | | 340.00 |
| Amounts for Disbursements | 34,541.43 | 13,960.98 | 41,884.86 | 90,387.27 |
| <u>Disbursements</u> | | | | |
| Remittances | 34,541.43 | 13,960.98 | 41,884.86 | 90,387.27 |
| Total | \$ 34,541.43 | \$ 13,960.98 | \$ 41,884.86 | \$ 90,387.27 |

Distribution of County Ad Valorem Taxes - Motor Vehicle***Motor Vehicle Assessments and Collections: June 1, 2017 through May 31, 2018***

| | General | Road and Bridge | Total |
|--|----------------|----------------------------|---------------|
| Assessed Valuations | 14,873,940 | 14,873,940 | |
| <u>Receipts</u> | | | |
| Gross Taxes Assessed | \$ 248,394.63 | \$ 101,142.96 | \$ 349,537.59 |
| Ad Valorem Interest | 1,136.36 | 463.18 | 1,599.54 |
| Ad Valorem Refunds | (127.92) | (52.09) | (180.01) |
| Credit Vouchers Redeemed/Receipts for Credit | (6,520.76) | (2,655.00) | (9,175.76) |
| Sub-Total | 242,882.31 | 98,899.05 | 341,781.36 |
| Commissions Allowed | (6,287.64) | (3,955.96) | (10,243.60) |
| Receipt for Credit/Credit Voucher Fees | 340.00 | | 340.00 |
| Amounts for Disbursements | 236,934.67 | 94,943.09 | 331,877.76 |
| <u>Disbursements</u> | | | |
| Remittances | 236,934.67 | 94,943.09 | 331,877.76 |
| Total | \$ 236,934.67 | \$ 94,943.09 | \$ 331,877.76 |

Distribution of County School Ad Valorem Taxes - Motor Vehicle
Motor Vehicle Assessments and Collections: June 1, 2017 through May 31, 2018

| | County-Wide | District | Total |
|--|--------------------|-----------------|---------------|
| Assessed Valuations | 14,873,940 | 14,873,940 | |
| <u>Receipts</u> | | | |
| Gross Taxes Assessed | \$ 133,865.46 | \$ 89,243.64 | \$ 223,109.10 |
| Ad Valorem Interest | 611.28 | 409.41 | 1,020.69 |
| Ad Valorem Refunds | (68.94) | (45.96) | (114.90) |
| Credit Vouchers Redeemed/Receipts for Credit | (3,514.33) | (2,342.65) | (5,856.98) |
| Sub-Total | 130,893.47 | 87,264.44 | 218,157.91 |
| Commissions Allowed | (5,235.74) | (3,490.58) | (8,726.32) |
| Amounts for Disbursements | 125,657.73 | 83,773.86 | 209,431.59 |
| <u>Disbursements</u> | | | |
| Remittances | 125,657.73 | 83,773.86 | 209,431.59 |
| Total | \$ 125,657.73 | \$ 83,773.86 | \$ 209,431.59 |

Distribution of Municipal Ad Valorem Taxes - Motor Vehicle
Motor Vehicle Assessments and Collections: June 1, 2017 through May 31, 2018

| | Fort Deposit | White Hall | Mosses | Hayneville | Gordonville | Total |
|--|---------------------|-------------------|---------------|-------------------|--------------------|--------------|
| Assessed Valuations | 1,234,300 | 561,240 | 769,040 | 1,249,460 | 226,920 | 4,040,960 |
| <u>Receipts</u> | | | | | | |
| Gross Taxes Assessed | \$ 22,834.55 | \$ 6,734.88 | \$ 3,845.20 | \$ 6,247.30 | \$ 1,134.60 | \$ 40,796.53 |
| Ad Valorem Interest | 135.41 | 37.41 | 16.44 | 27.43 | 6.23 | 222.92 |
| Ad Valorem Refunds | | | | | (11.70) | (11.70) |
| Credit Vouchers Redeemed/Receipts for Credit | (457.68) | (104.77) | (58.19) | (117.29) | (14.71) | (752.64) |
| Sub-Total | 22,512.28 | 6,667.52 | 3,803.45 | 6,157.44 | 1,114.42 | 40,255.11 |
| Commissions Allowed | (1,125.62) | (333.38) | (190.18) | (307.88) | (55.72) | (2,012.78) |
| Amounts for Disbursements | 21,386.66 | 6,334.14 | 3,613.27 | 5,849.56 | 1,058.70 | 38,242.33 |
| <u>Disbursements</u> | | | | | | |
| Remittances | 21,386.66 | 6,334.14 | 3,613.27 | 5,849.56 | 1,058.70 | 38,242.33 |
| Total | \$ 21,386.66 | \$ 6,334.14 | \$ 3,613.27 | \$ 5,849.56 | \$ 1,058.70 | \$ 38,242.33 |

Summary of Ad Valorem Valuations and Taxes Assessed
Regular Assessments: October 1, 2015 through September 30, 2016
(Excludes Motor Vehicles)

| | Millage Rates | Regular Net Taxable Valuations (*) | Net Taxes Assessed |
|--------------------------------------|----------------------|---|---------------------------|
| <u>Distribution</u> | | | |
| <u>State</u> | | | |
| General | 2.5 Mills | 104,606,010 | \$ 261,515.03 |
| Soldier | 1.0 Mill | 104,606,010 | 104,606.01 |
| School | 3.0 Mills | 109,206,790 | 327,620.37 |
| Total State | | | <u>693,741.41</u> |
| <u>Lowndes County</u> | | | |
| General | 16.7 Mills | 112,213,110 | 1,873,958.94 |
| Road and Bridge | 6.8 Mills | 112,213,110 | 763,049.15 |
| Total County | | | <u>2,637,008.09</u> |
| <u>Lowndes County Schools</u> | | | |
| County-Wide | 9.0 Mills | 117,125,830 | 1,054,132.47 |
| District | 6.0 Mills | 117,125,830 | 702,754.98 |
| Total Lowndes County Schools | | | <u>1,756,887.45</u> |
| <u>Municipal</u> | | | |
| Fort Deposit | 18.5 Mills | 11,373,020 | 210,400.87 |
| White Hall | 12.0 Mills | 3,979,800 | 47,757.60 |
| Mosses | 5.0 Mills | 2,084,160 | 10,420.80 |
| Hayneville | 5.0 Mills | 4,998,520 | 24,992.60 |
| Gordonville | 5.0 Mills | 959,600 | 4,798.00 |
| Total Municipal | | | <u>298,369.87</u> |
| Total Ad Valorem | | | <u>5,386,006.82</u> |
| <u>Other</u> | | | |
| Tax Assessor Fees | | | 24,804.41 |
| Acreage Assessments | | | 2,110.00 |
| Totals | | | <u>\$ 5,412,921.23</u> |

(*) Net Taxable Valuations are gross less exempt values.

Summary of Receipts and Disbursements - Motor Vehicle

Motor Vehicle Licenses and Other Collections: June 1, 2016 through May 31, 2017

| | State | County | County School | Municipal | Official and Others | Fees and Commissions | Total |
|---------------------------------------|---------------|--------------|---------------|--------------|---------------------|----------------------|---------------|
| Receipts | | | | | | | |
| Motor Vehicle License | \$ 399,900.16 | \$ 31,806.99 | \$ 9,190.50 | \$ 12,349.57 | \$ 1,569.75 | \$ 27,184.84 | \$ 482,001.81 |
| Title Fees | 15,725.00 | | | | | 3,144.00 | 18,869.00 |
| Temporary Tags | 33.00 | | | | | 16.50 | 49.50 |
| Mandatory Liability Insurance Fees | 16,380.00 | 910.00 | | | 910.00 | | 18,200.00 |
| Casual Sales Tax | 64,071.88 | 7,839.98 | 2,613.32 | 4,412.07 | | 4,154.53 | 83,091.78 |
| Commissions on Assessments | | | | | | 13,550.16 | 13,550.16 |
| Commissions on Collections | | | | | | 13,550.16 | 13,550.16 |
| Interest Earned | | 192.19 | | | 23.94 | | 216.13 |
| Other Fees | | | | | | 240.00 | 240.00 |
| Total Receipts | 496,110.04 | 40,749.16 | 11,803.82 | 16,761.64 | 2,503.69 | 61,840.19 | 629,768.54 |
| Disbursements | | | | | | | |
| Remittances: | | | | | | | |
| Taxes, Licenses, Fees and Commissions | 496,110.04 | 32,852.02 | 19,643.80 | 16,761.64 | 2,496.87 | 61,600.19 | 629,464.56 |
| Amounts Due | | 7,897.14 | | | 6.82 | 240.00 | 8,143.96 |
| Sub-Total | 496,110.04 | 40,749.16 | 19,643.80 | 16,761.64 | 2,503.69 | 61,840.19 | 637,608.52 |
| Amounts Overpaid | | | (7,839.98) | | | | (7,839.98) |
| Total Disbursements | \$ 496,110.04 | \$ 40,749.16 | \$ 11,803.82 | \$ 16,761.64 | \$ 2,503.69 | \$ 61,840.19 | \$ 629,768.54 |

Summary of Motor Vehicle Ad Valorem Taxes and Distributions
Motor Vehicle Assessments and Collections: June 1, 2016 through May 31, 2017

| | State Taxes | County Taxes | County School Taxes | Municipal Taxes | Total Ad Valorem Taxes |
|--|----------------|-----------------|---------------------------|--------------------|------------------------------|
| Assessed Valuations | 16,071,280 | 16,071,280 | 16,071,280 | 4,105,880 | |
| <u>Receipts</u> | | | | | |
| Gross Taxes Assessed | \$ 104,463.32 | \$ 377,675.08 | \$ 241,069.20 | \$ 41,231.90 | \$ 764,439.50 |
| Ad Valorem Interest | 472.26 | 1,719.10 | 1,096.84 | 283.84 | 3,572.04 |
| Credit Vouchers Redeemed/Receipts for Credit | (2,968.33) | (10,732.06) | (6,850.17) | (984.43) | (21,534.99) |
| Sub-Total | 101,967.25 | 368,662.12 | 235,315.87 | 40,531.31 | 746,476.55 |
| Commissions Allowed | (4,724.32) | (10,936.80) | (9,412.64) | (2,026.56) | (27,100.32) |
| Receipt for Credit/Credit Voucher Fees | 366.00 | 366.00 | | | 732.00 |
| Amounts for Disbursements | 97,608.93 | 358,091.32 | 225,903.23 | 38,504.75 | 720,108.23 |
| <u>Disbursements</u> | | | | | |
| Remittances | 97,608.93 | 358,091.32 | 225,903.23 | 38,504.75 | 720,108.23 |
| Total | \$ 97,608.93 | \$ 358,091.32 | \$ 225,903.23 | \$ 38,504.75 | \$ 720,108.23 |

Distribution of State Ad Valorem Taxes - Motor Vehicle
Motor Vehicle Assessments and Collections: June 1, 2016 through May 31, 2017

| | General | Soldier | School | Total |
|--|----------------|----------------|---------------|---------------|
| Assessed Valuations | 16,071,280 | 16,071,280 | 16,071,280 | |
| <u>Receipts</u> | | | | |
| Gross Taxes Assessed | \$ 40,178.20 | \$ 16,071.28 | \$ 48,213.84 | \$ 104,463.32 |
| Ad Valorem Interest | 181.81 | 72.43 | 218.02 | 472.26 |
| Credit Vouchers Redeemed/Receipts for Credit | (1,141.70) | (456.64) | (1,369.99) | (2,968.33) |
| Sub-Total | 39,218.31 | 15,687.07 | 47,061.87 | 101,967.25 |
| Commissions Allowed | (2,214.36) | (627.48) | (1,882.48) | (4,724.32) |
| Receipt for Credit/Credit Voucher Fees | 366.00 | | | 366.00 |
| Amounts for Disbursements | 37,369.95 | 15,059.59 | 45,179.39 | 97,608.93 |
| <u>Disbursements</u> | | | | |
| Remittances | 37,369.95 | 15,059.59 | 45,179.39 | 97,608.93 |
| Total | \$ 37,369.95 | \$ 15,059.59 | \$ 45,179.39 | \$ 97,608.93 |

Distribution of County Ad Valorem Taxes - Motor Vehicle***Motor Vehicle Assessments and Collections: June 1, 2016 through May 31, 2017***

| | General | Road and Bridge | Total |
|--|----------------|----------------------------|---------------|
| Assessed Valuations | 16,071,280 | 16,071,280 | |
| <u>Receipts</u> | | | |
| Gross Taxes Assessed | \$ 268,390.00 | \$ 109,285.08 | \$ 377,675.08 |
| Ad Valorem Interest | 1,221.27 | 497.83 | 1,719.10 |
| Credit Vouchers Redeemed/Receipts for Credit | (7,626.62) | (3,105.44) | (10,732.06) |
| Sub-Total | 261,984.65 | 106,677.47 | 368,662.12 |
| Commissions Allowed | (6,669.70) | (4,267.10) | (10,936.80) |
| Receipt for Credit/Credit Voucher Fees | 366.00 | | 366.00 |
| Amounts for Disbursements | 255,680.95 | 102,410.37 | 358,091.32 |
| <u>Disbursements</u> | | | |
| Remittances | 255,680.95 | 102,410.37 | 358,091.32 |
| Total | \$ 255,680.95 | \$ 102,410.37 | \$ 358,091.32 |

Distribution of County School Ad Valorem Taxes - Motor Vehicle
Motor Vehicle Assessments and Collections: June 1, 2016 through May 31, 2017

| | County-Wide | District | Total |
|--|---------------|--------------|---------------|
| Assessed Valuations | 16,071,280 | 16,071,280 | |
| <u>Receipts</u> | | | |
| Gross Taxes Assessed | \$ 144,641.52 | \$ 96,427.68 | \$ 241,069.20 |
| Ad Valorem Interest | 657.50 | 439.34 | 1,096.84 |
| Credit Vouchers Redeemed/Receipts for Credit | (4,110.12) | (2,740.05) | (6,850.17) |
| Sub-Total | 141,188.90 | 94,126.97 | 235,315.87 |
| Commissions Allowed | (5,647.56) | (3,765.08) | (9,412.64) |
| Amounts for Disbursements | 135,541.34 | 90,361.89 | 225,903.23 |
| <u>Disbursements</u> | | | |
| Remittances | 135,541.34 | 90,361.89 | 225,903.23 |
| Total | \$ 135,541.34 | \$ 90,361.89 | \$ 225,903.23 |

Distribution of Municipal Ad Valorem Taxes - Motor Vehicle
Motor Vehicle Assessments and Collections: June 1, 2016 through May 31, 2017

| | Fort Deposit | White Hall | Mosses | Hayneville | Gordonville | Total |
|--|---------------------|-------------------|---------------|-------------------|--------------------|--------------|
| Assessed Valuations | 1,263,640 | 520,480 | 807,520 | 1,290,140 | 224,100 | 4,105,880 |
| <u>Receipts</u> | | | | | | |
| Gross Taxes Assessed | \$ 23,377.34 | \$ 6,245.76 | \$ 4,037.60 | \$ 6,450.70 | \$ 1,120.50 | \$ 41,231.90 |
| Ad Valorem Interest | 201.84 | 32.16 | 14.70 | 28.86 | 6.28 | 283.84 |
| Credit Vouchers Redeemed/Receipts for Credit | (653.17) | (128.63) | (25.85) | (152.22) | (24.56) | (984.43) |
| Sub-Total | 22,926.01 | 6,149.29 | 4,026.45 | 6,327.34 | 1,102.22 | 40,531.31 |
| Commissions Allowed | (1,146.30) | (307.46) | (201.32) | (316.36) | (55.12) | (2,026.56) |
| Amounts for Disbursements | 21,779.71 | 5,841.83 | 3,825.13 | 6,010.98 | 1,047.10 | 38,504.75 |
| <u>Disbursements</u> | | | | | | |
| Remittances | 21,779.71 | 5,841.83 | 3,825.13 | 6,010.98 | 1,047.10 | 38,504.75 |
| Total | \$ 21,779.71 | \$ 5,841.83 | \$ 3,825.13 | \$ 6,010.98 | \$ 1,047.10 | \$ 38,504.75 |

Rates of Taxation
Regular Assessments: October 1, 2015 through September 30, 2019
Motor Vehicle Assessments: June 1, 2016 through May 31, 2020

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 | 13.7 Mills |
| Special County General | 3.0 Mills |
| Road and Bridge | 6.8 Mills |
| County-Wide | 4.0 Mills |
| Special County-Wide School | 5.0 Mills |
| School District | 3.0 Mills |
| Special School District | 3.0 Mills |

Municipal Taxes

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

| | |
|--------------|------------|
| Fort Deposit | 18.5 Mills |
| White Hall | 12.0 Mills |
| Mosses | 5.0 Mills |
| Hayneville | 5.0 Mills |
| Gordonville | 5.0 Mills |

Forest Land Tax

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

***Special Funds of the Tax Assessor
Summary of Receipts, Disbursements and Balances
June 1, 2016 through May 31, 2020***

| | Tax Assessor's Discretionary Fund | Motor Vehicle Special Training Fund | Special Licensing Official's Fund |
|---|--|--|--|
| <u>Receipts</u> | | | |
| Motor Vehicle Tag Transfer Penalties | \$ | \$ 4,245.00 | \$ |
| MLI Reinstatement Fees | | | 5,200.00 |
| Interest Earned on Account | 62.73 | 85.13 | |
| Total Receipts | <u>62.73</u> | <u>4,330.13</u> | <u>5,200.00</u> |
| <u>Disbursements</u> | | | |
| Training | | | |
| Miscellaneous | | | |
| Total Disbursements | | | |
| Excess of Receipts Over/(Under) Disbursements | 62.73 | 4,330.13 | 5,200.00 |
| Balances - June 1, 2016 | <u>131.50</u> | <u>11,863.82</u> | <u>2,732.08</u> |
| Balances - May 31, 2020 | <u>\$ 194.23</u> | <u>\$ 16,193.95</u> | <u>\$ 7,932.08</u> |