

Report on the

Office of Tax Collector

Lowndes County, Alabama

Ad Valorem Tax Collections:

July 2, 2016 through July 7, 2020

Manufactured Home Registrations 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 Collector, Lowndes County, Alabama, on ad valorem tax collections for the period July 2, 2016 through July 7, 2020, and manufactured home registrations 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,

A handwritten signature in blue ink that reads 'Julie Garner'.

Julie Garner
Examiner of Public Accounts

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Department of
Examiners of Public Accounts

SUMMARY

**Office of Tax Collector
Lowndes County, Alabama
Regular Collections: July 2, 2016 through July 7, 2020
Manufactured Home Registrations and
Other Collections: June 1, 2016 through May 31, 2020**

The Office of Tax Collector, Lowndes County, Alabama, (hereinafter referred to as the "Tax Collector") is responsible for collection of ad valorem tax as required by the *Code of Alabama 1975*, Sections 40-5-1 through 40-5-46. The Tax Assessor annually assesses all real estate, together with improvements thereon, and all personal property. The Tax Collector is responsible for the collections based on these assessments. The Tax Collector is also responsible for issuing manufactured home registration decals.

Honorable Roslyn A. Smith served as Tax Collector during the examination period.

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

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

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

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 previously been remitted to the proper agencies. These amounts result from errors in the distribution of collections and from calculation errors in the distribution reports. Amounts overpaid included amounts remitted to an agency by the Tax Collector in excess of amounts the agency was entitled to receive.

Exhibit 1 summarizes the amounts due and overpaid by the Tax Collector. Amounts due were settled at the conclusion of the examination. Refund petitions were furnished to the Tax Collector 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: Teresa Dekle, Audit Manager; and Julie Garner, Examiner.

Financial Information

Summary of Audit Settlement

Regular Collections: July 2, 2016 through July 7, 2020

Manufactured Homes and Other Collections: June 1, 2016 through May 31, 2020

	2017-2018 Audit Settlement		2016-2017 Audit Settlement		Combined Amounts Due	Combined Amounts Overpaid	Net Settlement	
	Amounts Due	Amounts Overpaid	Amounts Due	Amounts Overpaid			Amounts Due	Amounts Overpaid
State of Alabama								
Ad Valorem Taxes	\$ 4,247.19	\$	\$	\$	\$ 4,247.19	\$	\$ 4,247.19	\$
Total State of Alabama	4,247.19				4,247.19		4,247.19	
Lowndes County								
Ad Valorem Taxes	15,438.17				15,438.17		15,438.17	
Salary of Tax Assessor and Tax Collector	262.25		(560.42)		262.25	(560.42)		(298.17)
Total Lowndes County	15,700.42		(560.42)		15,700.42	(560.42)		(298.17)
Lowndes County Board of Education								
Ad Valorem Taxes		(19,947.63)				(19,947.63)		(19,947.63)
Total Lowndes County Board of Education		(19,947.63)				(19,947.63)		(19,947.63)
Totals	\$ 19,947.61	\$ (19,947.63)	\$	\$ (560.42)	\$ 19,947.61	\$ (20,508.05)	\$ 19,685.36	\$ (20,245.80)

Summary of Ad Valorem Taxes, Acreage Assessment Taxes and Distributions
Regular Collections: May 29, 2019 through July 7, 2020

	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	\$ 782,799.68	\$	\$ (95,141.56)	\$ 687,658.12	\$ (687,658.12)	\$
<u>Lowndes County</u>						
Ad Valorem Taxes	2,955,562.90		(337,035.62)	2,618,527.28	(2,618,527.28)	
<u>Lowndes County Schools</u>						
Ad Valorem Taxes	1,964,945.81		(250,833.66)	1,714,112.15	(1,714,112.15)	
<u>Municipal</u>						
Ad Valorem Taxes	313,861.72		(28,393.80)	285,467.92	(285,467.92)	
Sub-Total Ad Valorem	6,017,170.11		(711,404.64)	5,305,765.47	(5,305,765.47)	
<u>Other</u>						
Acreage Assessments	24,710.80		(988.40)	23,722.40	(23,722.40)	
Totals	\$ 6,041,880.91	\$	\$ (712,393.04)	\$ 5,329,487.87	\$ (5,329,487.87)	\$

State Ad Valorem Tax Collections and Distribution
Regular Collections: May 29, 2019 through July 7, 2020

	General	Soldier	School	Total State Taxes
Millage Rates	2.5 Mills	1.0 Mill	3.0 Mills	
Net Valuations	118,453,760	118,453,760	122,737,173	
Net Taxes Collected	<u>\$ 296,134.40</u>	<u>\$ 118,453.76</u>	<u>\$ 368,211.52</u>	<u>\$ 782,799.68</u>
<u>Disbursements</u>				
Commissions on Assessments	3,676.34	2,369.10	7,364.24	13,409.68
Commissions on Collections	3,676.34	2,369.10	7,364.24	13,409.68
Salary - Tax Assessor and Tax Collector	8,529.59	3,411.84	10,591.04	22,532.47
Salary - Supernumerary Official	2,821.19	1,128.48	3,503.02	7,452.69
Reappraisal Update	14,512.43	5,804.85	18,019.76	38,337.04
Sub-Total	<u>33,215.89</u>	<u>15,083.37</u>	<u>46,842.30</u>	<u>95,141.56</u>
Remittances	<u>262,918.51</u>	<u>103,370.39</u>	<u>321,369.22</u>	<u>687,658.12</u>
Total	<u>\$ 296,134.40</u>	<u>\$ 118,453.76</u>	<u>\$ 368,211.52</u>	<u>\$ 782,799.68</u>

County Ad Valorem Tax Collections and Distribution
Regular Collections: May 29, 2019 through July 7, 2020

	General	Road and Bridge	Total County Taxes
Millage Rates	16.7 Mills	6.8 Mills	
Net Valuations	125,753,718	125,805,266	
Net Taxes Collected	\$ 2,100,087.09	\$ 855,475.81	\$ 2,955,562.90
<u>Disbursements</u>			
Commissions on Assessments	21,707.27	17,109.52	38,816.79
Commissions on Collections	21,707.27	17,109.52	38,816.79
Salary - Tax Assessor and Tax Collector	60,778.35	24,758.04	85,536.39
Salary - Supernumerary Official	20,102.64	8,188.81	28,291.45
Reappraisal Update	103,450.63	42,123.57	145,574.20
Sub-Total	227,746.16	109,289.46	337,035.62
Remittances	1,872,340.93	746,186.35	2,618,527.28
Total	\$ 2,100,087.09	\$ 855,475.81	\$ 2,955,562.90

County School Ad Valorem Tax Collections and Distribution
Regular Collections: May 29, 2019 through July 7, 2020

	County-Wide	District	Total County School Taxes
Millage Rates	9.0 Mills	6.0 Mills	
Net Valuations	131,034,621	130,939,037	
Net Taxes Collected	<u>\$ 1,179,311.59</u>	<u>\$ 785,634.22</u>	<u>\$ 1,964,945.81</u>
Disbursements			
Commissions on Assessments	23,586.23	15,712.72	39,298.95
Commissions on Collections	23,586.23	15,712.72	39,298.95
Salary - Tax Assessor and Tax Collector	34,099.64	22,716.76	56,816.40
Salary - Supernumerary Official	11,278.57	7,513.65	18,792.22
Reappraisal Update	57,976.52	38,650.62	96,627.14
Sub-Total	<u>150,527.19</u>	<u>100,306.47</u>	<u>250,833.66</u>
Remittances	1,028,784.40	685,327.75	1,714,112.15
Total	<u>\$ 1,179,311.59</u>	<u>\$ 785,634.22</u>	<u>\$ 1,964,945.81</u>

Municipal Ad Valorem Tax Collections and Distribution
Regular Collections: May 29, 2019 through July 7, 2020

	Fort Deposit	White Hall	Mosses	Hayneville	Gordonville	Total Municipal Taxes
Millage Rates	18.5 Mills	12.0 Mills	5.0 Mills	5.0 Mills	5.0 Mills	
Net Valuations	11,739,216	4,191,330	2,348,586	5,895,628	1,033,838	
Net Taxes Collected	\$ 217,175.50	\$ 50,295.96	\$ 11,742.93	\$ 29,478.14	\$ 5,169.19	\$ 313,861.72
<u>Disbursements</u>						
Commissions on Assessments	1,163.35	232.58	61.34	140.55	24.65	1,622.46
Commissions on Collections	1,163.35	232.58	61.34	140.55	24.65	1,622.46
Salary - Tax Assessor and Tax Collector	6,360.33	1,546.68	347.02	898.06	157.47	9,309.56
Reappraisal Update	10,821.64	2,631.54	590.38	1,527.83	267.93	15,839.32
Sub-Total	19,508.66	4,643.38	1,060.08	2,706.99	474.69	28,393.80
Remittances	197,666.84	45,652.58	10,682.85	26,771.15	4,694.50	285,467.92
Total	\$ 217,175.50	\$ 50,295.96	\$ 11,742.93	\$ 29,478.14	\$ 5,169.19	\$ 313,861.72

Distribution of Fees and Other Collections

Regular Collections: May 29, 2019 through July 7, 2020

Manufactured Homes and Other Collections: June 1, 2019 through May 31, 2020

	State	County	Board of Education	Municipal	Officials and Other	Total
<u>Deductions from Ad Valorem Taxes</u>						
Commissions on Assessing and Collecting	\$	\$ 186,295.76	\$	\$	\$	\$ 186,295.76
Commissions on Forestry Tax		988.40				988.40
Provision for Salary - Tax Assessor and Tax Collector		174,194.82				174,194.82
Provision for Supernumerary Officials		54,536.36				54,536.36
Provision for Reappraisal Maintenance		296,377.70				296,377.70
Sub-Total Deductions from Ad Valorem Taxes		712,393.04				712,393.04
<u>Other Fees and Collections</u>						
Fees on Assessments		1,350.00				1,350.00
Fees on Collections		5,860.00				5,860.00
Probate Judge Fees		2,115.00				2,115.00
Mail Fees		2,981.95				2,981.95
Advertising Fees		997.00				997.00
Tax Sale Fees		21.00				21.00
Alabama Firefighter's Annuity Fund		28.00				28.00
Alabama Association of Rescue Squads		30.00				30.00
Manufactured Home Registrations					15,481.00	15,481.00
Interest Earned on Bank Accounts					96.04	96.04
Amount for Disbursements		725,775.99			15,577.04	741,353.03
<u>Disbursements</u>						
Remittances		725,775.99			15,577.04	741,353.03
Total	\$	\$ 725,775.99	\$	\$	\$ 15,577.04	\$ 741,353.03

Summary of Ad Valorem Taxes, Acreage Assessment Taxes and Distributions
Regular Collections: June 20, 2018 through May 28, 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	\$ 735,486.96	\$	\$ (90,320.95)	\$ 645,166.01	\$ (645,166.01)	\$
<u>Lowndes County</u>						
Ad Valorem Taxes	2,792,011.40		(319,923.23)	2,472,088.17	(2,472,088.17)	
<u>Lowndes County Schools</u>						
Ad Valorem Taxes	1,854,555.90		(238,931.68)	1,615,624.22	(1,615,624.22)	
<u>Municipal</u>						
Ad Valorem Taxes	303,875.34		(26,039.71)	277,835.63	(277,835.63)	
Sub-Total Ad Valorem	5,685,929.60		(675,215.57)	5,010,714.03	(5,010,714.03)	
<u>Other</u>						
Acreage Assessments	24,700.58		(988.02)	23,712.56	(23,712.56)	
Totals	\$ 5,710,630.18	\$	\$ (676,203.59)	\$ 5,034,426.59	\$ (5,034,426.59)	\$

State Ad Valorem Tax Collections and Distribution
Regular Collections: June 20, 2018 through May 28, 2019

	General	Soldier	School	Total State Taxes
Millage Rates	2.5 Mills	1.0 Mill	3.0 Mills	
Net Valuations	111,366,436	111,366,430	115,234,813	
Net Taxes Collected	<u>\$ 278,416.09</u>	<u>\$ 111,366.43</u>	<u>\$ 345,704.44</u>	<u>\$ 735,486.96</u>
<u>Disbursements</u>				
Commissions on Assessments	3,499.15	2,227.34	6,914.07	12,640.56
Commissions on Collections	3,499.15	2,227.34	6,914.07	12,640.56
Salary - Tax Assessor and Tax Collector	8,132.13	3,252.85	10,174.85	21,559.83
Salary - Supernumerary Official	3,734.76	1,493.90	4,672.90	9,901.56
Reappraisal Update	12,665.53	5,066.06	15,846.85	33,578.44
Sub-Total	<u>31,530.72</u>	<u>14,267.49</u>	<u>44,522.74</u>	<u>90,320.95</u>
Remittances	<u>246,885.37</u>	<u>97,098.94</u>	<u>301,181.70</u>	<u>645,166.01</u>
Total	<u>\$ 278,416.09</u>	<u>\$ 111,366.43</u>	<u>\$ 345,704.44</u>	<u>\$ 735,486.96</u>

County Ad Valorem Tax Collections and Distribution
Regular Collections: June 20, 2018 through May 28, 2019

	General	Road and Bridge	Total County Taxes
Millage Rates	16.7 Mills	6.8 Mills	
Net Valuations	118,795,142	118,843,019	
Net Taxes Collected	\$ 1,983,878.87	\$ 808,132.53	\$ 2,792,011.40
Disbursements			
Commissions on Assessments	20,545.90	16,162.65	36,708.55
Commissions on Collections	20,545.90	16,162.65	36,708.55
Salary - Tax Assessor and Tax Collector	58,053.93	23,647.72	81,701.65
Salary - Supernumerary Official	26,661.85	10,860.44	37,522.29
Reappraisal Update	90,451.76	36,830.43	127,282.19
Sub-Total	216,259.34	103,663.89	319,923.23
Remittances	1,767,619.53	704,468.64	2,472,088.17
Total	\$ 1,983,878.87	\$ 808,132.53	\$ 2,792,011.40

County School Ad Valorem Tax Collections and Distribution
Regular Collections: June 20, 2018 through May 28, 2019

	County-Wide	District	Total County School Taxes
Millage Rates	9.0 Mills	6.0 Mills	
Net Valuations	123,672,602	123,583,747	
Net Taxes Collected	\$ 1,113,053.42	\$ 741,502.48	\$ 1,854,555.90
Disbursements			
Commissions on Assessments	22,261.07	14,830.08	37,091.15
Commissions on Collections	22,261.07	14,830.08	37,091.15
Salary - Tax Assessor and Tax Collector	32,783.19	21,840.54	54,623.73
Salary - Supernumerary Official	15,056.01	10,030.49	25,086.50
Reappraisal Update	51,023.49	34,015.66	85,039.15
Sub-Total	143,384.83	95,546.85	238,931.68
Remittances	969,668.59	645,955.63	1,615,624.22
Total	\$ 1,113,053.42	\$ 741,502.48	\$ 1,854,555.90

Municipal Ad Valorem Tax Collections and Distribution
Regular Collections: June 20, 2018 through May 28, 2019

	Fort Deposit	White Hall	Mosses	Hayneville	Gordonville	Total Municipal Taxes
Millage Rates	18.5 Mills	12.0 Mills	5.0 Mills	5.0 Mills	5.0 Mills	
Net Valuations	11,222,109	4,207,133	2,265,408	5,862,746	1,027,994	
Net Taxes Collected	\$ 207,609.01	\$ 50,485.59	\$ 11,327.04	\$ 29,313.73	\$ 5,139.97	\$ 303,875.34
<u>Disbursements</u>						
Commissions on Assessments	1,072.07	271.09	61.68	188.47	26.77	1,620.08
Commissions on Collections	1,072.07	271.09	61.68	188.47	26.77	1,620.08
Salary - Tax Assessor and Tax Collector	6,160.22	1,477.26	329.70	795.63	152.06	8,914.87
Reappraisal Update	9,594.36	2,300.65	513.59	1,239.17	236.92	13,884.69
Sub-Total	17,898.72	4,320.09	966.65	2,411.73	442.52	26,039.71
Remittances	189,710.29	46,165.50	10,360.39	26,902.00	4,697.45	277,835.63
Total	\$ 207,609.01	\$ 50,485.59	\$ 11,327.04	\$ 29,313.73	\$ 5,139.97	\$ 303,875.34

Distribution of Fees and Other Collections

Regular Collections: June 20, 2018 through May 28, 2019

Manufactured Homes and Other Collections: June 1, 2018 through May 31, 2019

	State	County	Board of Education	Municipal	Officials and Other	Total
<u>Deductions from Ad Valorem Taxes</u>						
Commissions on Assessing and Collecting	\$	\$ 176,120.67	\$	\$	\$	\$ 176,120.67
Commissions on Forestry Tax		988.02				988.02
Provision for Salary - Tax Assessor and Tax Collector		166,800.08				166,800.08
Provision for Supernumerary Officials		72,510.35				72,510.35
Provision for Reappraisal Maintenance		259,784.47				259,784.47
Sub-Total Deductions from Ad Valorem Taxes		676,203.59				676,203.59
<u>Other Fees and Collections</u>						
Fees on Assessments		1,445.00				1,445.00
Fees on Collections		6,408.00				6,408.00
Probate Judge Fees		2,665.00				2,665.00
Mail Fees		3,571.10				3,571.10
Advertising Fees		3,780.02				3,780.02
Tax Sale Fees		98.00				98.00
Excess Sale Fees		211.82				211.82
Alabama Firefighter's Annuity Fund		30.00				30.00
Alabama Association of Rescue Squads		22.00				22.00
Manufactured Home Registrations					19,085.80	19,085.80
Interest Earned on Bank Accounts					95.21	95.21
Amount for Disbursements		694,434.53			19,181.01	713,615.54
<u>Disbursements</u>						
Remittances	\$	\$ 694,434.53	\$	\$	\$ 19,181.01	\$ 713,615.54

Summary of Ad Valorem Taxes, Acreage Assessment Taxes and Distributions
Regular Collections: June 23, 2017 through June 19, 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	\$ 692,309.86	\$	\$ (88,288.92)	\$ 604,020.94	\$ (599,773.75)	\$ 4,247.19
<u>Lowndes County</u>						
Ad Valorem Taxes	2,623,529.91		(313,169.57)	2,310,360.34	(2,294,922.17)	15,438.17
<u>Lowndes County Schools</u>						
Ad Valorem Taxes	1,754,027.95		(232,871.15)	1,521,156.80	(1,541,104.43)	(19,947.63)
<u>Municipal</u>						
Ad Valorem Taxes	286,265.90		(25,689.98)	260,575.92	(260,575.92)	
Sub-Total Ad Valorem	5,356,133.62		(660,019.62)	4,696,114.00	(4,696,376.27)	(262.27)
<u>Other</u>						
Acreage Assessments	24,628.93		(985.18)	23,643.75	(23,643.75)	
Totals	\$ 5,380,762.55	\$	\$ (661,004.80)	\$ 4,719,757.75	\$ (4,720,020.02)	\$ (262.27)

State Ad Valorem Tax Collections and Distribution
Regular Collections: June 23, 2017 through June 19, 2018

	General	Soldier	School	Total State Taxes
Millage Rates	2.5 Mills	1.0 Mill	3.0 Mills	
Net Valuations	104,452,608	104,452,620	108,908,573	
Net Taxes Collected	<u>\$ 261,131.52</u>	<u>\$ 104,452.62</u>	<u>\$ 326,725.72</u>	<u>\$ 692,309.86</u>
<u>Disbursements</u>				
Commissions on Assessments	3,326.33	2,089.06	6,534.52	11,949.91
Commissions on Collections	3,326.33	2,089.06	6,534.52	11,949.91
Salary - Tax Assessor and Tax Collector	7,674.97	3,069.99	9,558.15	20,303.11
Salary - Supernumerary Official	3,745.63	1,498.25	4,664.68	9,908.56
Reappraisal Update	12,919.70	5,167.98	16,089.75	34,177.43
Sub-Total	<u>30,992.96</u>	<u>13,914.34</u>	<u>43,381.62</u>	<u>88,288.92</u>
Remittances	228,533.04	89,896.07	281,344.64	599,773.75
Sub-Total	<u>259,526.00</u>	<u>103,810.41</u>	<u>324,726.26</u>	<u>688,062.67</u>
Amounts Due	1,605.52	642.21	1,999.46	4,247.19
Total	<u>\$ 261,131.52</u>	<u>\$ 104,452.62</u>	<u>\$ 326,725.72</u>	<u>\$ 692,309.86</u>

County Ad Valorem Tax Collections and Distribution
Regular Collections: June 23, 2017 through June 19, 2018

	General	Road and Bridge	Total County Taxes
Millage Rates	16.7 Mills	6.8 Mills	
Net Valuations	111,627,290	111,669,729	
Net Taxes Collected	\$ 1,864,175.75	\$ 759,354.16	\$ 2,623,529.91
Disbursements			
Commissions on Assessments	19,349.58	15,187.09	34,536.67
Commissions on Collections	19,349.58	15,187.09	34,536.67
Salary - Tax Assessor and Tax Collector	54,685.54	22,273.90	76,959.44
Salary - Supernumerary Official	26,688.27	10,870.36	37,558.63
Reappraisal Update	92,083.44	37,494.72	129,578.16
Sub-Total	212,156.41	101,013.16	313,169.57
Remittances	1,641,240.59	653,681.58	2,294,922.17
Sub-Total	1,853,397.00	754,694.74	2,608,091.74
Amounts Due	10,778.75	4,659.42	15,438.17
Total	\$ 1,864,175.75	\$ 759,354.16	\$ 2,623,529.91

County School Ad Valorem Tax Collections and Distribution
Regular Collections: June 23, 2017 through June 19, 2018

	County-Wide	District	Total County School Taxes
Millage Rates	9.0 Mills	6.0 Mills	
Net Valuations	116,967,127	116,887,302	
Net Taxes Collected	<u>\$ 1,052,704.14</u>	<u>\$ 701,323.81</u>	<u>\$ 1,754,027.95</u>
Disbursements			
Commissions on Assessments	21,054.08	14,026.50	35,080.58
Commissions on Collections	21,054.08	14,026.50	35,080.58
Salary - Tax Assessor and Tax Collector	30,795.52	20,519.17	51,314.69
Salary - Supernumerary Official	15,029.18	10,014.00	25,043.18
Reappraisal Update	51,811.22	34,540.90	86,352.12
Sub-Total	<u>139,744.08</u>	<u>93,127.07</u>	<u>232,871.15</u>
Remittances	905,857.06	635,247.37	1,541,104.43
Sub-Total	<u>1,045,601.14</u>	<u>728,374.44</u>	<u>1,773,975.58</u>
Amounts Due	7,103.00		7,103.00
Sub-Total	<u>1,052,704.14</u>	<u>728,374.44</u>	<u>1,781,078.58</u>
Amounts Overpaid		(27,050.63)	(27,050.63)
Total	<u>\$ 1,052,704.14</u>	<u>\$ 701,323.81</u>	<u>\$ 1,754,027.95</u>

Municipal Ad Valorem Tax Collections and Distribution
Regular Collections: June 23, 2017 through June 19, 2018

	Fort Deposit	White Hall	Mosses	Hayneville	Gordonville	Total Municipal Taxes
Millage Rates	18.5 Mills	12.0 Mills	5.0 Mills	5.0 Mills	5.0 Mills	
Net Valuations	10,692,504	3,953,028	2,117,398	5,109,720	976,532	
Net Taxes Collected	\$ 197,811.32	\$ 47,436.33	\$ 10,586.99	\$ 25,548.60	\$ 4,882.66	\$ 286,265.90
<u>Disbursements</u>						
Commissions on Assessments	1,027.34	243.49	56.91	141.27	26.88	1,495.87
Commissions on Collections	1,027.34	243.49	56.91	141.27	26.88	1,495.87
Salary - Tax Assessor and Tax Collector	5,857.77	1,410.47	309.69	739.45	141.54	8,458.92
Reappraisal Update	9,860.67	2,374.37	521.29	1,244.81	238.18	14,239.32
Sub-Total	17,773.11	4,271.81	944.79	2,266.79	433.48	25,689.98
Remittances	180,038.21	43,164.52	9,642.20	23,281.81	4,449.18	260,575.92
Total	\$ 197,811.32	\$ 47,436.33	\$ 10,586.99	\$ 25,548.60	\$ 4,882.66	\$ 286,265.90

Distribution of Fees and Other Collections***Regular Collections: June 23, 2017 through June 19, 2018******Manufactured Homes and Other Collections: June 1, 2017 through May 31, 2018***

	State	County	Board of Education	Municipal	Officials and Other	Total
<u>Deductions from Ad Valorem Taxes</u>						
Commissions on Assessing and Collecting	\$	\$ 166,126.06	\$	\$	\$	166,126.06
Commissions on Forestry Tax		985.18				985.18
Provision for Salary - Tax Assessor and Tax Collector		157,036.16				157,036.16
Provision for Supernumerary Officials		72,510.37				72,510.37
Provision for Reappraisal Maintenance		264,347.03				264,347.03
Sub-Total Deductions from Ad Valorem Taxes		661,004.80				661,004.80
<u>Other Fees and Collections</u>						
Fees on Assessments		1,900.00				1,900.00
Fees on Collections		5,250.00				5,250.00
Probate Judge Fees		2,545.00				2,545.00
Mail Fees		2,926.75				2,926.75
Excess Sale Fees		2,233.98				2,233.98
Alabama Firefighter's Annuity Fund		32.00				32.00
Alabama Association of Rescue Squads		42.00				42.00
Manufactured Home Registrations					20,988.98	20,988.98
Interest Earned on Bank Accounts					112.48	112.48
Amount for Disbursements		675,934.53			21,101.46	697,035.99
<u>Disbursements</u>						
Remittances		675,672.28			21,101.46	696,773.74
Amounts Due		262.25				262.25
Total	\$	\$ 675,934.53	\$	\$	\$ 21,101.46	\$ 697,035.99

Summary of Ad Valorem Taxes, Acreage Assessment Taxes and Distributions
Regular Collections: July 2, 2016 through June 22, 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	\$ 687,431.39	\$	\$ (87,815.31)	\$ 599,616.08	\$ (599,616.08)	\$
<u>Lowndes County</u>						
Ad Valorem Taxes	2,605,725.71		(311,668.81)	2,294,056.90	(2,294,056.90)	
<u>Lowndes County Schools</u>						
Ad Valorem Taxes	1,737,434.48		(232,396.11)	1,505,038.37	(1,505,038.37)	
<u>Municipal</u>						
Ad Valorem Taxes	286,405.44		(25,613.16)	260,792.28	(260,792.28)	
Sub-Total Ad Valorem	5,316,997.02		(657,493.39)	4,659,503.63	(4,659,503.63)	
<u>Other</u>						
Acreage Assessments	24,630.48		(985.22)	23,645.26	(23,645.26)	
Totals	\$ 5,341,627.50	\$	\$ (658,478.61)	\$ 4,683,148.89	\$ (4,683,148.89)	\$

State Ad Valorem Tax Collections and Distribution
Regular Collections: July 2, 2016 through June 22, 2017

	General	Soldier	School	Total State Taxes
Millage Rates	2.5 Mills	1.0 Mill	3.0 Mills	
Net Valuations	103,944,972	103,944,970	107,874,663	
Net Taxes Collected	<u>\$ 259,862.43</u>	<u>\$ 103,944.97</u>	<u>\$ 323,623.99</u>	<u>\$ 687,431.39</u>
<u>Disbursements</u>				
Commissions on Assessments	3,313.61	2,078.91	6,472.49	11,865.01
Commissions on Collections	3,313.61	2,078.91	6,472.49	11,865.01
Salary - Tax Assessor and Tax Collector	7,289.04	2,915.62	9,169.85	19,374.51
Salary - Supernumerary Official	3,719.35	1,487.74	4,679.06	9,886.15
Reappraisal Update	13,101.59	5,240.64	16,482.40	34,824.63
Sub-Total	<u>30,737.20</u>	<u>13,801.82</u>	<u>43,276.29</u>	<u>87,815.31</u>
Remittances	<u>229,125.23</u>	<u>90,143.15</u>	<u>280,347.70</u>	<u>599,616.08</u>
Total	<u>\$ 259,862.43</u>	<u>\$ 103,944.97</u>	<u>\$ 323,623.99</u>	<u>\$ 687,431.39</u>

County Ad Valorem Tax Collections and Distribution
Regular Collections: July 2, 2016 through June 22, 2017

	General	Road and Bridge	Total County Taxes
Millage Rates	16.7 Mills	6.8 Mills	
Net Valuations	110,872,247	110,905,762	
Net Taxes Collected	\$ 1,851,566.53	\$ 754,159.18	\$ 2,605,725.71
<u>Disbursements</u>			
Commissions on Assessments	19,224.91	15,083.19	34,308.10
Commissions on Collections	19,224.91	15,083.19	34,308.10
Salary - Tax Assessor and Tax Collector	52,218.13	21,262.35	73,480.48
Salary - Supernumerary Official	26,645.13	10,849.44	37,494.57
Reappraisal Update	93,859.72	38,217.84	132,077.56
Sub-Total	211,172.80	100,496.01	311,668.81
Remittances	1,640,393.73	653,663.17	2,294,056.90
Total	\$ 1,851,566.53	\$ 754,159.18	\$ 2,605,725.71

County School Ad Valorem Tax Collections and Distribution
Regular Collections: July 2, 2016 through June 22, 2017

	County-Wide	District	Total County School Taxes
Millage Rates	9.0 Mills	6.0 Mills	
Net Valuations	115,854,198	115,791,117	
Net Taxes Collected	\$ 1,042,687.78	\$ 694,746.70	\$ 1,737,434.48
Disbursements			
Commissions on Assessments	20,853.76	13,894.92	34,748.68
Commissions on Collections	20,853.76	13,894.92	34,748.68
Salary - Tax Assessor and Tax Collector	29,548.89	19,699.26	49,248.15
Salary - Supernumerary Official	15,077.79	10,051.86	25,129.65
Reappraisal Update	53,112.68	35,408.27	88,520.95
Sub-Total	139,446.88	92,949.23	232,396.11
Remittances	903,240.90	601,797.47	1,505,038.37
Total	\$ 1,042,687.78	\$ 694,746.70	\$ 1,737,434.48

Municipal Ad Valorem Tax Collections and Distribution
Regular Collections: July 2, 2016 through June 22, 2017

	Fort Deposit	White Hall	Mosses	Hayneville	Gordonville	Total Municipal Taxes
Millage Rates	18.5 Mills	12.0 Mills	5.0 Mills	5.0 Mills	5.0 Mills	
Net Valuations	10,720,803.24	3,979,686.67	2,097,112.00	5,007,322.00	958,434.00	
Net Taxes Collected	\$ 198,334.86	\$ 47,756.24	\$ 10,485.56	\$ 25,036.61	\$ 4,792.17	\$ 286,405.44
<u>Disbursements</u>						
Commissions on Assessments	1,095.18	451.94	63.84	147.85	31.17	1,789.97
Commissions on Collections	1,095.18	451.94	63.84	147.85	31.17	1,789.97
Salary - Tax Assessor and Tax Collector	5,743.04	1,006.34	291.75	705.75	129.35	7,876.23
Reappraisal Update	10,322.76	1,808.88	524.33	1,268.65	232.38	14,157.00
Sub-Total	18,256.16	3,719.10	943.75	2,270.09	424.06	25,613.16
Remittances	180,078.70	44,037.14	9,541.81	22,766.52	4,368.11	260,792.28
Total	\$ 198,334.86	\$ 47,756.24	\$ 10,485.56	\$ 25,036.61	\$ 4,792.17	\$ 286,405.44

Distribution of Fees and Other Collections

Regular Collections: July 2, 2016 through June 22, 2017

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

	State	County	Board of Education	Municipal	Officials and Other	Total
<u>Deductions from Ad Valorem Taxes</u>						
Commissions on Assessing and Collecting	\$	\$ 165,423.51	\$	\$	\$	\$ 165,423.51
Commissions on Forestry Tax		985.22				985.22
Provision for Salary - Tax Assessor and Tax Collector		149,979.37				149,979.37
Provision for Supernumerary Officials		72,510.37				72,510.37
Provision for Reappraisal Maintenance		269,580.14				269,580.14
Sub-Total Deductions from Ad Valorem Taxes		658,478.61				658,478.61
<u>Other Fees and Collections</u>						
Fees on Assessments		2,030.00				2,030.00
Fees on Collections		5,550.00				5,550.00
Probate Judge Fees		2,670.00				2,670.00
Mail Fees		2,826.43				2,826.43
Advertising Fees		2,002.84				2,002.84
Tax Sale Fees		126.00				126.00
Excess Sale Fees		1,304.28				1,304.28
Alabama Firefighter's Annuity Fund		69.00				69.00
Alabama Association of Rescue Squads		65.00				65.00
Manufactured Home Registrations					17,820.02	17,820.02
Interest Earned on Bank Accounts					107.17	107.17
Amount for Disbursements		675,122.16			17,927.19	693,049.35
<u>Disbursements</u>						
Remittances		675,682.58			17,927.19	693,609.77
Amounts Overpaid		(560.42)				(560.42)
Total	\$	\$ 675,122.16	\$	\$	\$ 17,927.19	\$ 693,049.35

Rates of Taxation
October 1, 2015 through September 30, 2019

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 Collector
Summary of Receipts, Disbursements and Balances
June 1, 2016 through May 31, 2020***

	Tax Collector's Discretionary Fund	Manufactured Home Trust Fund
<u>Receipts</u>		
Issuance Fees	\$	\$ 2,887.00
Interest Earned on Account	62.73	
Miscellaneous		1.00
Total Receipts	<u>62.73</u>	<u>2,888.00</u>
<u>Disbursements</u>		
Contract Services		
Office Supplies		
Equipment		
Travel		
Training		
Miscellaneous		
Total Disbursements		
Excess of Receipts Over/(Under) Disbursements	62.73	2,888.00
Balances - June 1, 2016	<u>230.79</u>	<u>656.46</u>
Balances - May 31, 2020	<u>\$ 293.52</u>	<u>\$ 3,544.46</u>