

Report on the
Office of Revenue Commissioner

Macon County, Alabama

Ad Valorem Tax Assessments:

October 1, 2014 through September 30, 2017

Ad Valorem Tax Collections:

June 25, 2015 through July 9, 2018

Motor Vehicle Ad Valorem Tax Assessments and Collections:

June 1, 2015 through August 31, 2017

Manufactured Home Registrations and Other Collections:

June 1, 2015 through May 31, 2018

Filed: January 17, 2020



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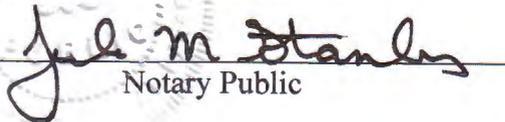
Rachel Laurie Riddle
Chief Examiner

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

Dear Madam:

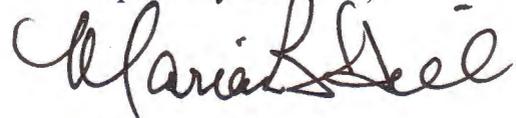
Under the authority of the *Code of Alabama 1975*, Section 41-5A-19, I submit this report on the results of the examination of the Office of Revenue Commissioner, Macon County, Alabama, on ad valorem tax assessments for the period October 1, 2014 through September 30, 2017; ad valorem tax collections for the period June 25, 2015 through July 9, 2018; motor vehicle ad valorem tax assessments and collections for the period June 1, 2015 through August 31, 2017; and manufactured home registrations and other collections for the period June 1, 2015 through May 31, 2018.

Sworn to and subscribed before me this
the 25 day of November, 2019.


Notary Public

rb

Respectfully submitted,



Marian B. Hill
Examiner of Public Accounts

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>2016 – 2017 Tax Year</u>	
Exhibit #2 Detail of Disbursements and Audit Settlement	4
Exhibit #3 Summary of Ad Valorem Taxes and Distributions	8
Exhibit #4 Distribution of State Ad Valorem Taxes	12
Exhibit #5 Distribution of County Ad Valorem Taxes	14
Exhibit #6 Distribution of County School Ad Valorem Taxes	16
Exhibit #7 Distribution of Municipal Ad Valorem Taxes	20
Exhibit #8 Distribution of Fees and Other Collections	24

Table of Contents

	<i>Page</i>
<u>2015 – 2016 Tax Year</u>	
Exhibit #9	Detail of Disbursements and Audit Settlement 26
Exhibit #10	Summary of Ad Valorem Taxes and Distributions 30
Exhibit #11	Distribution of State Ad Valorem Taxes 34
Exhibit #12	Distribution of County Ad Valorem Taxes 36
Exhibit #13	Distribution of County School Ad Valorem Taxes 38
Exhibit #14	Distribution of Municipal Ad Valorem Taxes 42
Exhibit #15	Distribution of Fees and Other Collections 46
<u>2014 – 2015 Tax Year</u>	
Exhibit #16	Detail of Disbursements and Audit Settlement 48
Exhibit #17	Summary of Ad Valorem Taxes and Distributions 52
Exhibit #18	Distribution of State Ad Valorem Taxes 56
Exhibit #19	Distribution of County Ad Valorem Taxes 58
Exhibit #20	Distribution of County School Ad Valorem Taxes 60
Exhibit #21	Distribution of Municipal Ad Valorem Taxes 64
Exhibit #22	Distribution of Fees and Other Collections 68
Exhibit #23	Rates of Taxation 70
Exhibit #24	Occupational Tax Summary of Receipts, Disbursements and Balances June 1, 2015 through May 31, 2018 71
Exhibit #25	Special Funds of the Revenue Commissioner Summary of Receipts, Disbursements and Balances June 1, 2015 through May 31, 2018 73



Department of
Examiners of Public Accounts

SUMMARY

**Office of Revenue Commissioner
Macon County, Alabama**
Regular Assessments: October 1, 2014 through September 30, 2017
Regular Collections: June 25, 2015 through July 9, 2018
**Motor Vehicle Ad Valorem Tax Assessments and
Collections: June 1, 2015 through August 31, 2017**
**Manufactured Home Registrations and Other
Collections: June 1, 2015 through May 31, 2018**

The Office of Revenue Commissioner, Macon County, Alabama, (hereinafter referred to as the “Revenue Commissioner”) was created by the *Code of Alabama 1975*, Section 45-44-240.20. 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 was responsible for the assessment and collection of motor vehicle ad valorem taxes until September 1, 2017, at which time the provisions of the *Code of Alabama 1975*, Section 45-44-84.60, were implemented transferring all duties, responsibilities, and liabilities of motor vehicle assessments and collections from the Revenue Commissioner to the Judge of Probate and also transferring all duties, responsibilities and liabilities regarding real estate sales for failure to pay tax and the subsequent redemptions from the Judge of Probate to the Revenue Commissioner. The Revenue Commissioner is also responsible for issuing manufactured home registration decals. Additionally, the *Code of Alabama 1975*, Section 45-44-244.31, provides for an occupational tax to be charged and collected by the Revenue Commissioner. The Macon County Commission contracted with a company for the collection of the tax but the Revenue Commissioner is responsible for the disbursement.

Honorable R. E. Corbitt, Jr. served as Revenue Commissioner during the examination period through September 30, 2015. Honorable Iverson Gandy, Jr. served as Revenue Commissioner beginning October 1, 2015 through the remainder of 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 assessment 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 period. These taxes were assessed based on the rates shown on Exhibit 23 for the State, County, Board of Education and the various municipalities. Exhibits 24 and 25 provide information on the receipts, disbursements and balances of the Occupational Tax and the Special Funds of the Revenue Commissioner, respectively.

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

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.

FINDINGS

- ◆ 2017-001 relates to the failure to properly maintain cashbooks and bank reconcilements for all official bank accounts. This finding was previously reported as finding number 2015-001.

- ◆ 2017-002 relates to the failure to properly collect personal property taxes.

There were also 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. Amounts overpaid include amounts remitted to an agency by the Revenue Commissioner in excess of amounts the agency was entitled to receive. Delays by the Macon County Commission in providing information regarding amounts to be withheld and errors in those amounts for the Revenue Commissioner's operating budget, reappraisal budget, and the official's salary resulted in amounts due and overpaid.

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

The Officials were invited to and attended an exit conference to discuss the results of this report. Representing the Department of Examiners of Public Accounts were: Tammy D. Shelley, Audit Manager; and Marian B. Hill, Examiner.

*Schedule of State and Local
Compliance and Other Findings*

Schedule of State and Local Compliance and Other Findings

Regular Assessments: October 1, 2014 through September 30, 2017

Regular Collections: June 25, 2015 through July 9, 2018

Motor Vehicle Ad Valorem Tax Assessments

and Collections: June 1, 2015 through August 31, 2017

Manufactured Home Registrations and

Other Collections: June 1, 2015 through May 31, 2018

Ref. No.	Finding/Noncompliance
2017-001	<p><u>Finding:</u> The <i>Minimum Accounting Requirements for the Office of Tax Officials</i>, prescribed by the Chief Examiner of Public Accounts, require the maintenance of a cashbook for all bank accounts which shows the daily distribution of all money collected and the actual bank deposit amount, the disbursements for the reporting period, and an analysis of any balances remaining at the end of each reporting period. Additionally, all bank account balances are required to be reconciled to the cashbook balances monthly. The Revenue Commissioner failed to maintain complete and accurate cashbooks for all bank accounts and to ensure proper bank reconcilements were performed each month to include an analysis or identification of remaining balances. The Revenue Commissioner did not have procedures in place to ensure complete and accurate cashbooks were maintained for all bank accounts or proper bank reconcilements were completed for each bank account. As a result, there is a risk that errors in recording or loss of funds could occur and not be detected in a timely manner. This finding was previously reported as finding number 2015-001.</p> <p><u>Recommendation:</u> The Revenue Commissioner should ensure that all cashbooks are properly maintained and that all bank account balances are reconciled each month to the corresponding cashbook balance.</p>
2017-002	<p><u>Finding:</u> The <i>Code of Alabama 1975</i>, Sections 40-5-14 through 40-5-22, provides for the Revenue Commissioner to collect taxes on the personal property of delinquent taxpayers and also provides for the sale of such property when taxes are not paid. An insolvent credit is allowed to be taken by the Revenue Commissioner for any personal property taxes assessed which cannot be collected on businesses that are no longer in operation. During the examination period, several businesses did not pay taxes on personal property. The Revenue Commissioner improperly took insolvent credits for taxes owed for businesses which were currently still operating. The Revenue Commissioner failed to enforce applicable revenue laws with regards to delinquent personal property taxes. As a result, all taxes owed were not properly collected by the Revenue Commissioner and remitted to the various agencies.</p> <p><u>Recommendation:</u> The Revenue Commissioner should collect all personal property taxes pursuant to the <i>Code of Alabama 1975</i>, Sections 40-5-14 through 40-5-22.</p>

Financial Information

Summary of Audit Settlement**Regular Assessments: October 1, 2014 through September 30, 2017****Regular Collections: June 25, 2015 through July 9, 2018****Motor Vehicles: June 1, 2015 through August 31, 2017****Other Collections: June 1, 2015 through May 31, 2018**

	2016-2017		2015-2016	
	Audit Settlement		Audit Settlement	
	Amounts Due	Amounts Overpaid	Amounts Due	Amounts Overpaid
State of Alabama				
Ad Valorem Tax				
General	\$	\$ (644.77)	\$	\$ (569.95)
Soldier		(258.81)		(227.33)
School		(725.17)		(725.23)
Total State of Alabama		(1,628.75)		(1,522.51)
Macon County				
Ad Valorem Tax				
General Ad Valorem Tax	9,316.17			(975.23)
Road and Bridge Ad Valorem Tax	1,850.58			(532.51)
Special Ad Valorem Tax	3,700.59			(1,035.08)
Sub-Total	14,867.34			(2,542.82)
Fees and Commissions on Assessments	164.18		31.37	
Fees and Commissions on Collections	164.19		31.37	
Provision for Reappraisal Maintenance			7,184.43	
Provision for Revenue Commissioner Salary	13,092.80		6,793.45	
Provision for Supernumerary Salary		(218.18)		(218.16)
Provision for Operating Budget		(57,146.82)	784.05	
Redemption Fees	307.50			
Excess Advertising	5,297.20		19,385.64	
Copy and Map Money	1,452.00		165.00	
Total Macon County	35,345.21	(57,365.00)	34,375.31	(2,760.98)
Macon County Schools				
Macon County Board of Education				
Ad Valorem Taxes				
County-Wide Taxes	12,299.50			(4,112.32)
Districts #1 and #2 Taxes	2,676.23			(896.31)
Special County-Wide Taxes	4,392.96			(1,470.30)
Special County-Wide (10 mills) Taxes	8,786.27			(2,940.40)
Total Macon County Board of Education	28,154.96			(9,419.33)
Municipal				
Ad Valorem Taxes				
Tuskegee	3,588.17			(971.54)
Notasulga	1,149.80			(17.10)
Franklin	399.88		17.75	
Shorter		(2,485.66)		(157.43)
Total Municipal Ad Valorem Taxes	5,137.85	(2,485.66)	17.75	(1,146.07)
Totals	\$ 68,638.02	\$ (61,479.41)	\$ 34,393.06	\$ (14,848.89)

2014-2015 Audit Settlement		Combined Amounts Due	Combined Amounts Overpaid	Net Settlement	
Amounts Due	Amounts Overpaid			Amounts Due	Amounts Overpaid
\$ 1,351.80	\$ (376.65)	\$ 1,351.80	\$ (1,214.72)	\$ 137.08	\$ (862.79)
1,592.80		1,592.80	(1,450.40)	142.40	
2,944.60	(376.65)	2,944.60	(3,527.91)	279.48	(862.79)
52,022.50		61,338.67	(975.23)	60,363.44	
	(16.38)	1,850.58	(548.89)	1,301.69	
957.22		4,657.81	(1,035.08)	3,622.73	
52,979.72	(16.38)	67,847.06	(2,559.20)	65,287.86	
		195.55		195.55	
		195.56		195.56	
		7,184.43		7,184.43	
5,678.44		25,564.69		25,564.69	
	(218.18)		(654.52)		(654.52)
	(48,727.78)	784.05	(105,874.60)		(105,090.55)
		307.50		307.50	
3,670.80		28,353.64		28,353.64	
88.00		1,705.00		1,705.00	
62,416.96	(48,962.34)	132,137.48	(109,088.32)	128,794.23	(105,745.07)
	(398.16)	12,299.50	(4,510.48)	7,789.02	
	(4,021.11)	2,676.23	(4,917.42)		(2,241.19)
	(3,152.33)	4,392.96	(4,622.63)		(229.67)
	(6,286.55)	8,786.27	(9,226.95)		(440.68)
	(13,858.15)	28,154.96	(23,277.48)	7,789.02	(2,911.54)
996.97		4,585.14	(971.54)	3,613.60	
260.24		1,410.04	(17.10)	1,392.94	
157.21		574.84		574.84	
172.54		172.54	(2,643.09)		(2,470.55)
1,586.96		6,742.56	(3,631.73)	5,581.38	(2,470.55)
\$ 66,948.52	\$ (63,197.14)	\$ 169,979.60	\$ (139,525.44)	\$ 142,444.11	\$ (111,989.95)

Detail of Disbursements and Audit Settlement***Regular Assessments: October 1, 2016 through September 30, 2017******Regular Collections: July 13, 2017 through July 9, 2018******Motor Vehicles: June 1, 2017 through August 31, 2017******Other Collections: June 1, 2017 through May 31, 2018***

	Total Collections	Commissions and Special Deductions
<u>State of Alabama</u>		
General Ad Valorem Tax	\$ 284,979.70	\$ (29,463.75)
Soldier Ad Valorem Tax	113,922.14	(13,412.90)
School Ad Valorem Tax	360,297.30	(42,359.25)
Sub-Total	<u>759,199.14</u>	<u>(85,235.90)</u>
Advertising-Land Redemptions	1,328.75	
Forestry Commission - Forestry Acreage Assessment	23,349.48	(933.98)
Manufactured Home Registrations	1,186.75	
Total State of Alabama	<u>785,064.12</u>	<u>(86,169.88)</u>
<u>Macon County</u>		
General Ad Valorem Tax	614,385.58	(78,853.33)
Road and Bridge Ad Valorem Tax	307,103.94	(44,400.17)
Special Ad Valorem Tax	614,208.36	(88,804.97)
Sub-Total	<u>1,535,697.88</u>	<u>(212,058.47)</u>
Fees and Commissions on Assessments	926.50	131,449.92
Fees and Commissions on Collections	21,240.00	131,449.92
Provision for Bond of Revenue Commissioner		465.50
Provision for Salary - Revenue Commissioner		99,355.68
Provision for Supernumerary Official		57,463.16
Provision for Reappraisal Maintenance		368,684.78
Provision for Operating Budget		191,113.73
Redemption Fees	307.50	
Certified Mail	12,470.00	
Excess Advertising	5,297.20	
Copy and Map Sales	1,452.00	
Manufactured Home Registrations	2,971.50	
Manufactured Home Trust Fund	164.00	
Total Macon County	<u>1,580,526.58</u>	<u>767,924.22</u>
<u>Macon County Schools</u>		
<u>Macon County Board of Education</u>		
<u>Ad Valorem Taxes</u>		
County-Wide Taxes	1,889,704.69	(272,030.22)
Districts #1 and #2 Taxes	404,938.54	(58,275.54)
Special County-Wide Taxes	674,894.55	(97,140.81)
Special County-Wide (10 mills) Taxes	1,349,789.48	(194,279.03)
Sub-Total	<u>4,319,327.26</u>	<u>(621,725.60)</u>
Manufactured Home Registrations	1,186.75	
Total Macon County Board of Education	<u>4,320,514.01</u>	<u>(621,725.60)</u>
Sub-Total Forward	\$ 6,686,104.71	\$ 60,028.74

Net Amount to Be Remitted		Audit Settlement	
	Remittances	Amounts Due	Amounts Overpaid
\$ 255,515.95	\$ 256,160.72	\$	\$ (644.77)
100,509.24	100,768.05		(258.81)
317,938.05	318,663.22		(725.17)
673,963.24	675,591.99		(1,628.75)
1,328.75	1,328.75		
22,415.50	22,415.50		
1,186.75	1,186.75		
698,894.24	700,522.99		(1,628.75)
535,532.25	526,216.08	9,316.17	
262,703.77	260,853.19	1,850.58	
525,403.39	521,702.80	3,700.59	
1,323,639.41	1,308,772.07	14,867.34	
132,376.42	132,212.24	164.18	
152,689.92	152,525.73	164.19	
465.50	465.50		
99,355.68	86,262.88	13,092.80	
57,463.16	57,681.34		(218.18)
368,684.78	368,684.78		
191,113.73	248,260.55		(57,146.82)
307.50		307.50	
12,470.00	12,470.00		
5,297.20		5,297.20	
1,452.00		1,452.00	
2,971.50	2,971.50		
164.00	164.00		
2,348,450.80	2,370,470.59	35,345.21	(57,365.00)
1,617,674.47	1,605,374.97	12,299.50	
346,663.00	343,986.77	2,676.23	
577,753.74	573,360.78	4,392.96	
1,155,510.45	1,146,724.18	8,786.27	
3,697,601.66	3,669,446.70	28,154.96	
1,186.75	1,186.75		
3,698,788.41	3,670,633.45	28,154.96	
\$ 6,746,133.45	\$ 6,741,627.03	\$ 63,500.17	\$ (58,993.75)

Detail of Disbursements and Audit Settlement***Regular Assessments: October 1, 2016 through September 30, 2017******Regular Collections: July 13, 2017 through July 9, 2018******Motor Vehicles: June 1, 2017 through August 31, 2017******Other Collections: June 1, 2017 through May 31, 2018***

	Total Collections	Commissions and Special Deductions
Sub-Total Brought Forward	\$ 6,686,104.71	\$ 60,028.74
<u>Municipal</u>		
<u>Tuskegee</u>		
General Ad Valorem Taxes	373,047.97	(44,366.39)
Manufactured Home Registrations	40.50	
Total City of Tuskegee	<u>373,088.47</u>	<u>(44,366.39)</u>
<u>Notasulga</u>		
General Ad Valorem Taxes	24,009.82	(2,803.58)
Manufactured Home Registrations	17.50	
Total Town of Notasulga	<u>24,027.32</u>	<u>(2,803.58)</u>
<u>Franklin</u>		
General Ad Valorem Taxes	15,327.39	(1,822.38)
Total Town of Franklin	<u>15,327.39</u>	<u>(1,822.38)</u>
<u>Shorter</u>		
General Ad Valorem Taxes	44,388.85	(10,528.90)
Total Town of Shorter	<u>44,388.85</u>	<u>(10,528.90)</u>
Total Municipal	<u>456,832.03</u>	<u>(59,521.25)</u>
<u>Officials and Individuals</u>		
Tax Official - Final Settlement Mileage		49.05
Advertising - Tuskegee News	22,904.09	
Land Redemptions from Individuals	87,915.45	
Excess Land Sales Trust Fund	127,592.96	
Probate Judge Fees	12,670.00	
Fire Protection Fees	13,913.19	(556.54)
Total Officials and Individuals	<u>264,995.69</u>	<u>(507.49)</u>
Totals	<u>\$ 7,407,932.43</u>	<u>\$</u>

Net Amount to Be Remitted	Remittances	Audit Settlement	
		Amounts Due	Amounts Overpaid
\$ 6,746,133.45	\$ 6,741,627.03	\$ 63,500.17	\$ (58,993.75)
328,681.58	325,093.41	3,588.17	
40.50	40.50		
<u>328,722.08</u>	<u>325,133.91</u>	<u>3,588.17</u>	
21,206.24	20,056.44	1,149.80	
17.50	17.50		
<u>21,223.74</u>	<u>20,073.94</u>	<u>1,149.80</u>	
13,505.01	13,105.13	399.88	
<u>13,505.01</u>	<u>13,105.13</u>	<u>399.88</u>	
33,859.95	36,345.61		(2,485.66)
<u>33,859.95</u>	<u>36,345.61</u>		<u>(2,485.66)</u>
<u>397,310.78</u>	<u>394,658.59</u>	<u>5,137.85</u>	<u>(2,485.66)</u>
49.05	49.05		
22,904.09	22,904.09		
87,915.45	87,915.45		
127,592.96	127,592.96		
12,670.00	12,670.00		
13,356.65	13,356.65		
<u>264,488.20</u>	<u>264,488.20</u>		
\$ 7,407,932.43	\$ 7,400,773.82	\$ 68,638.02	\$ (61,479.41)

Summary of Ad Valorem Taxes and Distributions**Regular Assessments: October 1, 2016 through September 30, 2017****Regular Collections: July 13, 2017 through July 9, 2018****Motor Vehicles: June 1, 2017 through August 31, 2017****Other Collections: June 1, 2017 through May 31, 2018**

	State Taxes	County Taxes
Gross Taxes Assessed Except Motor Vehicles	\$ 1,135,491.63	\$ 2,183,637.75
Motor Vehicles - June 1-August 31	36,106.85	69,436.25
Errors in Assessments	(159,312.60)	(306,370.38)
Gross Taxes Assessed	1,012,285.88	1,946,703.62
Abatements	(42,922.28)	(153,293.75)
Regular Homestead Exemptions	(58,072.43)	(61,182.50)
Act #48 Exemptions	(61,348.30)	(117,977.50)
Act #91-A Exemptions	(5,682.82)	(5,578.50)
Act #91-B Exemptions	(35,281.48)	(16,126.25)
Other Exemptions	(81,371.94)	(156,484.50)
Errors in Exemptions	48,931.28	124,100.12
Net Taxes Assessed	776,537.91	1,560,160.74
Interest	1,508.29	4,990.51
Land Redemptions from the State	1,781.11	3,425.30
Insolvents - Prior Year	6,635.85	12,761.25
Litigations - All Prior Years	2,493.79	4,845.75
Insolvents - Current	(19,071.52)	(36,676.00)
Insolvents - Prior Year	(6,312.02)	(12,138.50)
Litigations - All Prior Years - Credits	(2,403.83)	(4,672.75)
Lands Bid in by State	(954.59)	(1,872.25)
Refunds	(236.08)	(673.25)
Credit Vouchers/Receipts for Credit	(953.77)	(1,834.17)
Net Taxes Collected	759,025.14	1,528,316.63
Land Sales Remitted by the State		7,207.25
Credit Vouchers/Receipts for Credit Fees	174.00	174.00
Amount for Disbursements	\$ 759,199.14	\$ 1,535,697.88

County School Taxes	Municipal Taxes	Total Ad Valorem Taxes
\$ 5,590,112.64	\$ 618,423.70	\$ 9,527,665.72
177,756.80	21,920.50	305,220.40
(784,308.16)	(71,168.20)	(1,321,159.34)
4,983,561.28	569,176.00	8,511,726.78
	(61,317.50)	(257,533.53)
		(119,254.93)
(302,022.40)	(35,313.30)	(516,661.50)
(14,280.96)		(25,542.28)
		(51,407.73)
(400,600.32)	(39,388.80)	(677,845.56)
114,905.60	31,860.84	319,797.84
4,381,563.20	465,017.24	7,183,279.09
13,685.08	1,404.85	21,588.73
8,768.67	1,987.30	15,962.38
32,668.80	601.80	52,667.70
9,129.12	2,942.80	19,411.46
(93,890.56)	(10,340.10)	(159,978.18)
(31,074.56)	(118.60)	(49,643.68)
(8,686.24)	(2,942.80)	(18,705.62)
(5,027.20)	(1,235.40)	(9,089.44)
(1,723.52)	(1.20)	(2,634.05)
(4,695.45)	(541.86)	(8,025.25)
4,300,717.34	456,774.03	7,044,833.14
18,609.92		25,817.17
		348.00
\$ 4,319,327.26	\$ 456,774.03	\$ 7,070,998.31

Summary of Ad Valorem Taxes and Distributions**Regular Assessments: October 1, 2016 through September 30, 2017****Regular Collections: July 13, 2017 through July 9, 2018****Motor Vehicles: June 1, 2017 through August 31, 2017****Other Collections: June 1, 2017 through May 31, 2018**

	State Taxes	County Taxes
Amount for Disbursements	\$ 759,199.14	\$ 1,535,697.88
<u>Disbursements</u>		
Final Settlement Mileage	49.05	
Commissions on Assessments	13,046.52	25,168.05
Commissions on Collections	13,046.52	25,168.05
Bond of Revenue Commissioner	25.52	339.25
Salary - Revenue Commissioner	10,841.59	21,603.70
Salary - Supernumerary	6,726.80	13,404.15
Reappraisal Budget	41,499.90	79,729.93
Operating Budget		46,645.34
Sub-Total	85,235.90	212,058.47
Remittances	675,591.99	1,308,772.07
Sub-Total	760,827.89	1,520,830.54
Amounts Due		14,867.34
Sub-Total	760,827.89	1,535,697.88
Amounts Overpaid	(1,628.75)	
Total	\$ 759,199.14	\$ 1,535,697.88
<u>Taxable Valuations</u>		
Gross Valuations Assessed Except Motor Vehicles	174,691,020	174,691,020
Motor Vehicles - June 1-August 31	5,554,900	5,554,900
Errors in Assessments	(24,509,630)	(24,509,630)
Gross Valuations Assessed	155,736,290	155,736,290
Abatements	(12,263,509)	(12,263,500)
Regular Homestead Exemptions	(8,934,220)	(4,894,600)
Act #48 Exemptions	(9,438,200)	(9,438,200)
Act #91-A Exemptions	(874,280)	(446,280)
Act #91-B Exemptions	(5,427,920)	(1,290,100)
Other Exemptions	(12,518,760)	(12,518,760)
Errors in Exemptions	10,340,129	9,928,009
Net Valuations Assessed	116,619,530	124,812,859

County School Taxes	Municipal Taxes	Total Ad Valorem Taxes
\$ 4,319,327.26	\$ 456,774.03	\$ 7,070,998.31
		49.05
86,014.35	6,475.74	130,704.66
86,014.35	6,475.74	130,704.66
	100.73	465.50
60,169.00	6,741.39	99,355.68
37,332.21		57,463.16
222,282.63	25,172.32	368,684.78
129,913.06	14,555.33	191,113.73
621,725.60	59,521.25	978,541.22
3,669,446.70	394,600.59	6,048,411.35
4,291,172.30	454,121.84	7,026,952.57
28,154.96	5,137.85	48,160.15
4,319,327.26	459,259.69	7,075,112.72
	(2,485.66)	(4,114.41)
\$ 4,319,327.26	\$ 456,774.03	\$ 7,070,998.31

174,691,020	80,007,610
5,554,900	2,413,020
(24,509,630)	(12,179,050)
155,736,290	70,241,580
	(12,263,500)
(9,438,200)	(4,138,780)
(446,280)	
(12,518,760)	(4,190,340)
3,590,800	6,238,649
136,923,850	55,887,609

Distribution of State Ad Valorem Taxes

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

Regular Collections: July 13, 2017 through July 9, 2018

Motor Vehicles: June 1, 2017 through August 31, 2017

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

	General	Soldier
Gross Taxes Assessed Except Motor Vehicles	\$ 436,727.55	\$ 174,691.02
Motor Vehicles - June 1-August 31	13,887.25	5,554.90
Errors in Assessments	(61,274.08)	(24,509.63)
Gross Taxes Assessed	389,340.72	155,736.29
Abatements	(30,658.77)	(12,263.51)
Regular Homestead Exemptions	(22,335.55)	(8,934.22)
Act #48 Exemptions	(23,595.50)	(9,438.20)
Act #91-A Exemptions	(2,185.70)	(874.28)
Act #91-B Exemptions	(13,569.80)	(5,427.92)
Other Exemptions	(31,296.90)	(12,518.76)
Errors in Exemptions	25,850.33	10,340.13
Net Taxes Assessed	291,548.83	116,619.53
Interest	572.72	228.94
Land Redemptions from the State	685.04	274.01
Insolvents - Prior Year	2,552.25	1,020.90
Litigations - All Prior Years	959.15	383.66
Insolvents - Current	(7,335.20)	(2,934.08)
Insolvents - All Prior Years	(2,427.70)	(971.08)
Litigations - All Prior Years - Credits	(924.55)	(369.82)
Land Bid in by State	(367.15)	(146.86)
Refunds	(90.80)	(36.32)
Credit Vouchers/Receipts for Credit	(366.89)	(146.74)
Net Taxes Collected	284,805.70	113,922.14
Credit Vouchers/Receipts For Credit Fees	174.00	
Amount for Disbursement	284,979.70	113,922.14
<u>Disbursements</u>		
Final Settlement Mileage	18.86	7.55
Commissions on Assessments	3,562.13	2,278.44
Commissions on Collections	3,562.13	2,278.44
Bond of Revenue Commissioner		25.52
Salary - Revenue Commissioner	4,077.16	1,630.82
Salary - Supernumerary	2,529.75	1,011.87
Reappraisal Budget	15,713.72	6,180.26
Sub-Total	29,463.75	13,412.90
Remittances	256,160.72	100,768.05
Sub-Total	285,624.47	114,180.95
Amounts Overpaid	(644.77)	(258.81)
Total	\$ 284,979.70	\$ 113,922.14

School	Total State Taxes
\$ 524,073.06	\$ 1,135,491.63
16,664.70	36,106.85
(73,528.89)	(159,312.60)
467,208.87	1,012,285.88
	(42,922.28)
(26,802.66)	(58,072.43)
(28,314.60)	(61,348.30)
(2,622.84)	(5,682.82)
(16,283.76)	(35,281.48)
(37,556.28)	(81,371.94)
12,740.82	48,931.28
368,369.55	776,537.91
706.63	1,508.29
822.06	1,781.11
3,062.70	6,635.85
1,150.98	2,493.79
(8,802.24)	(19,071.52)
(2,913.24)	(6,312.02)
(1,109.46)	(2,403.83)
(440.58)	(954.59)
(108.96)	(236.08)
(440.14)	(953.77)
360,297.30	759,025.14
	174.00
360,297.30	759,199.14
22.64	49.05
7,205.95	13,046.52
7,205.95	13,046.52
	25.52
5,133.61	10,841.59
3,185.18	6,726.80
19,605.92	41,499.90
42,359.25	85,235.90
318,663.22	675,591.99
361,022.47	760,827.89
(725.17)	(1,628.75)
\$ 360,297.30	\$ 759,199.14

Distribution of County Ad Valorem Taxes

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

Regular Collections: July 13, 2017 through July 9, 2018

Motor Vehicles: June 1, 2017 through August 31, 2017

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

	General	Road and Bridge
Gross Taxes Assessed Except Motor Vehicles	\$ 873,455.10	\$ 436,727.55
Motor Vehicles - June 1-September 30	27,774.50	13,887.25
Errors in Assessments	(122,548.15)	(61,274.08)
Gross Taxes Assessed	778,681.45	389,340.72
Abatements	(61,317.50)	(30,658.75)
Regular Homestead Exemptions	(24,473.00)	(12,236.50)
Act #48 Exemptions	(47,191.00)	(23,595.50)
Act #91-A Exemptions	(2,231.40)	(1,115.70)
Act #91-B Exemptions	(6,450.50)	(3,225.25)
Other Exemptions	(62,593.80)	(31,296.90)
Errors in Exemptions	49,640.05	24,820.02
Net Taxes Assessed	624,064.30	312,032.14
Interest	1,997.96	997.25
Land Redemptions from the State	1,370.14	685.03
Insolvents - Prior Year	5,104.50	2,552.25
Litigations - All Prior Years	1,938.30	969.15
Insolvents - Current	(14,670.40)	(7,335.20)
Insolvents - Prior Year	(4,855.40)	(2,427.70)
Litigations - All Prior Years - Credits	(1,869.10)	(934.55)
Lands Bid in by State	(748.90)	(374.45)
Refunds	(269.30)	(134.65)
Credit Vouchers/Receipts for Credit	(733.62)	(366.88)
Net Taxes Collected	611,328.48	305,662.39
Land Sales Remitted by the State	2,883.10	1,441.55
Credit Vouchers/Receipts for Credit Fees	174.00	
Amount for Disbursement	614,385.58	307,103.94
<u>Disbursements</u>		
Commissions on Assessments	6,828.28	6,113.25
Commissions on Collections	6,828.28	6,113.25
Bond of Revenue Commissioner	135.70	67.85
Salary - Revenue Commissioner	8,641.56	4,320.68
Salary - Supernumerary	5,361.66	2,680.83
Reappraisal Budget	32,399.65	15,775.28
Operating Budget	18,658.20	9,329.03
Sub-Total	78,853.33	44,400.17
Remittances	526,216.08	260,853.19
Sub-Total	605,069.41	305,253.36
Amounts Due	9,316.17	1,850.58
Total	\$ 614,385.58	\$ 307,103.94

	Special		Total County Taxes
\$	873,455.10	\$	2,183,637.75
	27,774.50		69,436.25
	(122,548.15)		(306,370.38)
	<u>778,681.45</u>		<u>1,946,703.62</u>
	(61,317.50)		(153,293.75)
	(24,473.00)		(61,182.50)
	(47,191.00)		(117,977.50)
	(2,231.40)		(5,578.50)
	(6,450.50)		(16,126.25)
	(62,593.80)		(156,484.50)
	<u>49,640.05</u>		<u>124,100.12</u>
	624,064.30		1,560,160.74
	1,995.30		4,990.51
	1,370.13		3,425.30
	5,104.50		12,761.25
	1,938.30		4,845.75
	(14,670.40)		(36,676.00)
	(4,855.40)		(12,138.50)
	(1,869.10)		(4,672.75)
	(748.90)		(1,872.25)
	(269.30)		(673.25)
	(733.67)		(1,834.17)
	<u>611,325.76</u>		<u>1,528,316.63</u>
	2,882.60		7,207.25
			174.00
	<u>614,208.36</u>		<u>1,535,697.88</u>
	12,226.52		25,168.05
	12,226.52		25,168.05
	135.70		339.25
	8,641.46		21,603.70
	5,361.66		13,404.15
	31,555.00		79,729.93
	<u>18,658.11</u>		<u>46,645.34</u>
	88,804.97		212,058.47
	<u>521,702.80</u>		<u>1,308,772.07</u>
	610,507.77		1,520,830.54
	3,700.59		14,867.34
\$	<u>614,208.36</u>	\$	<u>1,535,697.88</u>

Distribution of County School Ad Valorem Taxes

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

Regular Collections: July 13, 2017 through July 9, 2018

Motor Vehicles: June 1, 2017 through August 31, 2017

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

	County-Wide	Districts 1 and 2
Gross Taxes Assessed Except Motor Vehicles	\$ 2,445,674.28	\$ 524,073.06
Motor Vehicles - June 1-August 31	77,768.60	16,664.70
Errors in Assessments	(343,134.82)	(73,528.89)
Gross Taxes Assessed	2,180,308.06	467,208.87
Act #48 Exemptions	(132,134.80)	(28,314.60)
Act #91-A Exemptions	(6,247.92)	(1,338.84)
Other Exemptions	(175,262.64)	(37,556.28)
Errors in Exemptions	50,271.20	10,772.40
Net Taxes Assessed	1,916,933.90	410,771.55
Interest	5,986.19	1,284.65
Land Redemptions From the State	3,836.29	822.03
Insolvents - Prior Year	14,292.60	3,062.70
Litigations - All Prior Years	5,483.24	1,174.98
Insolvents - Current	(41,077.12)	(8,802.24)
Insolvents - Prior Year	(13,595.12)	(2,913.24)
Litigations - All Prior Years - Credits	(5,289.48)	(1,133.46)
Lands Bid in by State	(2,199.40)	(471.30)
Refunds	(754.04)	(161.58)
Credit Vouchers/Receipts for Credit	(2,054.21)	(440.23)
Net Taxes Collected	1,881,562.85	403,193.86
Land Sales Remitted by the State	8,141.84	1,744.68
Amount for Disbursements	1,889,704.69	404,938.54
<u>Disbursements</u>		
Commissions on Assessments	37,631.25	8,063.88
Commissions on Collections	37,631.25	8,063.88
Salary - Revenue Commissioner	26,323.89	5,640.92
Salary - Supernumerary	16,332.81	3,499.97
Reappraisal Budget	97,274.16	20,827.37
Operating Budget	56,836.86	12,179.52
Sub-Total	272,030.22	58,275.54
Remittances	1,605,374.97	343,986.77
Sub-Total	1,877,405.19	402,262.31
Amounts Due	12,299.50	2,676.23
Total	\$ 1,889,704.69	\$ 404,938.54

Special 5 Mills	Special 10 Mills	Total County School Taxes
\$ 873,455.10	\$ 1,746,910.20	\$ 5,590,112.64
27,774.50	55,549.00	177,756.80
(122,548.15)	(245,096.30)	(784,308.16)
778,681.45	1,557,362.90	4,983,561.28
(47,191.00)	(94,382.00)	(302,022.40)
(2,231.40)	(4,462.80)	(14,280.96)
(62,593.80)	(125,187.60)	(400,600.32)
17,954.00	35,908.00	114,905.60
684,619.25	1,369,238.50	4,381,563.20
2,137.94	4,276.30	13,685.08
1,370.13	2,740.22	8,768.67
5,104.50	10,209.00	32,668.80
1,958.30	512.60	9,129.12
(14,670.40)	(29,340.80)	(93,890.56)
(4,855.40)	(9,710.80)	(31,074.56)
(1,889.10)	(374.20)	(8,686.24)
(785.50)	(1,571.00)	(5,027.20)
(269.30)	(538.60)	(1,723.52)
(733.67)	(1,467.34)	(4,695.45)
671,986.75	1,343,973.88	4,300,717.34
2,907.80	5,815.60	18,609.92
674,894.55	1,349,789.48	4,319,327.26
13,439.74	26,879.48	86,014.35
13,439.74	26,879.48	86,014.35
9,401.43	18,802.76	60,169.00
5,833.14	11,666.29	37,332.21
34,727.89	69,453.21	222,282.63
20,298.87	40,597.81	129,913.06
97,140.81	194,279.03	621,725.60
573,360.78	1,146,724.18	3,669,446.70
670,501.59	1,341,003.21	4,291,172.30
4,392.96	8,786.27	28,154.96
\$ 674,894.55	\$ 1,349,789.48	\$ 4,319,327.26

Distribution of County School Ad Valorem Taxes***Regular Assessments: October 1, 2016 through September 30, 2017******Regular Collections: July 13, 2017 through July 9, 2018******Motor Vehicles: June 1, 2017 through August 31, 2017******Other Collections: June 1, 2017 through May 31, 2018***

	County-Wide	Districts 1 and 2
<u>Taxable Valuations</u>		
Gross Valuations Assessed Except Motor Vehicles	174,691,020	174,691,020
Motor Vehicles - June 1-August 31	5,554,900	5,554,900
Errors in Assessments	(24,509,630)	(24,509,630)
Gross Valuations Assessed	<u>155,736,290</u>	<u>155,736,290</u>
Act #48 Exemptions	(9,438,200)	(9,438,200)
Act #91-A Exemptions	(446,280)	(446,280)
Other Exemptions	(12,518,760)	(12,518,760)
Errors in Exemptions	3,590,800	3,590,800
Net Valuations Assessed	<u><u>136,923,850</u></u>	<u><u>136,923,850</u></u>



Special 5 Mills	Special 10 Mills
174,691,020	174,691,020
5,554,900	5,554,900
(24,509,630)	(24,509,630)
<hr/>	<hr/>
155,736,290	155,736,290
(9,438,200)	(9,438,200)
(446,280)	(446,280)
(12,518,760)	(12,518,760)
3,590,800	3,590,800
<hr/>	<hr/>
<u>136,923,850</u>	<u>136,923,850</u>

Distribution of Municipal Ad Valorem Taxes***Regular Assessments: October 1, 2016 through September 30, 2017******Regular Collections: July 13, 2017 through July 9, 2018******Motor Vehicles: June 1, 2017 through August 31, 2017******Other Collections: June 1, 2017 through May 31, 2018***

	Tuskegee	Notasulga
Gross Taxes Assessed Except Motor Vehicles	\$ 436,771.30	\$ 26,726.70
Motor Vehicles - June 1-August 31	19,710.80	1,398.50
Errors in Assessments	(20,545.90)	(717.10)
Gross Taxes Assessed	435,936.20	27,408.10
Abatements		
Act #48 Exemptions	(29,238.80)	(2,888.30)
Other Exemptions	(36,874.20)	(466.00)
Errors in Exemptions	1,335.20	14.40
Net Taxes Assessed	371,158.40	24,068.20
Interest	1,274.40	30.23
Land Redemptions From the State	1,987.30	
Insolvents - Prior Year	598.60	3.20
Litigations - All Prior Years	2,885.60	
Insolvents - Current	(178.80)	
Insolvents - Prior Year	(115.40)	(3.20)
Litigations - All Prior Years - Credits	(2,885.60)	
Lands Bid in by State	(1,235.40)	
Refunds		
Credit Vouchers/Receipts for Credit	(441.13)	(88.61)
Amount for Disbursements/Net Taxes Collected	373,047.97	24,009.82
<u>Disbursements</u>		
Commissions on Assessments	5,193.85	335.02
Commissions on Collections	5,193.86	335.01
Bond of Revenue Commissioner	86.05	5.52
Salary - Revenue Commissioner	5,056.82	323.50
Reappraisal Budget	17,917.71	1,106.05
Operating Budget	10,918.10	698.48
Sub-Total	44,366.39	2,803.58
Remittances	325,093.41	20,056.44
Sub-Total	369,459.80	22,860.02
Amounts Due	3,588.17	1,149.80
Sub-Total	373,047.97	24,009.82
Amounts Overpaid		
Total	\$ 373,047.97	\$ 24,009.82

Franklin		Shorter		Total Municipal Taxes	
\$	17,980.80	\$	136,944.90	\$	618,423.70
	164.60		646.60		21,920.50
	(764.80)		(49,140.40)		(71,168.20)
	17,380.60		88,451.10		569,176.00
			(61,317.50)		(61,317.50)
	(1,829.80)		(1,356.40)		(35,313.30)
	(265.00)		(1,783.60)		(39,388.80)
	45.30		30,465.94		31,860.84
	15,331.10		54,459.54		465,017.24
	53.07		47.15		1,404.85
					1,987.30
					601.80
			57.20		2,942.80
	(49.20)		(10,112.10)		(10,340.10)
					(118.60)
			(57.20)		(2,942.80)
					(1,235.40)
	(1.20)				(1.20)
	(6.38)		(5.74)		(541.86)
	15,327.39		44,388.85		456,774.03
	218.23		728.64		6,475.74
	218.23		728.64		6,475.74
	3.24		5.92		100.73
	191.06		1,170.01		6,741.39
	779.03		5,369.53		25,172.32
	412.59		2,526.16		14,555.33
	1,822.38		10,528.90		59,521.25
	13,105.13		36,345.61		394,600.59
	14,927.51		46,874.51		454,121.84
	399.88				5,137.85
	15,327.39		46,874.51		459,259.69
			(2,485.66)		(2,485.66)
\$	15,327.39	\$	44,388.85	\$	456,774.03

Distribution of Municipal Ad Valorem Taxes***Regular Assessments: October 1, 2016 through September 30, 2017******Regular Collections: July 13, 2017 through July 9, 2018******Motor Vehicles: June 1, 2017 through August 31, 2017******Other Collections: June 1, 2017 through May 31, 2018***

	Tuskegee	Notasulga
<u>Taxable Valuations</u>		
Gross Valuations Assessed Except Motor Vehicles	43,677,130	5,345,340
Motor Vehicles - June 1-August 31	1,971,080	279,700
Errors in Assessments	(2,054,590)	(143,420)
Gross Valuations Assessed	<u>43,593,620</u>	<u>5,481,620</u>
Abatements		
Act #48 Exemptions	(2,923,880)	(577,660)
Other Exemptions	(3,687,420)	(93,200)
Errors in Exemptions	133,520	2,880
Net Valuations Assessed	<u><u>37,115,840</u></u>	<u><u>4,813,640</u></u>

Franklin	Shorter	Total Municipal Valuations
3,596,160	27,388,980	80,007,610
32,920	129,320	2,413,020
(152,960)	(9,828,080)	(12,179,050)
3,476,120	17,690,220	70,241,580
	(12,263,500)	(12,263,500)
(365,960)	(271,280)	(4,138,780)
(53,000)	(356,720)	(4,190,340)
9,060	6,093,189	6,238,649
3,066,220	10,891,909	55,887,609

Distribution of Fees and Other Collections

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

Regular Collections: July 13, 2017 through July 9, 2018

Motor Vehicles: June 1, 2017 through August 31, 2017

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

	Forestry Acreage Assessment	Commissions and Fees on Assessments	Commissions and Fees on Collections	Bond of Revenue Commissioner
Fees on Assessments	\$	\$ 950.50	\$	\$
Fees on Collections			21,240.00	
Acreage Assessments	23,625.20	466.99	466.99	
Deductions from Ad Valorem Taxes				465.50
Interest Collected	22.11			
Manufactured Home Registrations				
Mail Fees				
Advertising				
State Advertising				
Redemption Fees				
Copy and Map Sales				
Fire Protection Services		278.27	278.27	
Probate Fees				
Excess on Land Sales				
Land Redemptions from Individuals				
Commissions	(933.98)	130,704.66	130,704.66	
Insolvents - Prior Year		50.00		
Litigations - All Prior Years	2.80	20.75		
Insolvents - Current Year		(25.00)		
Insolvents - Prior Year		(30.00)		
Litigations - All Prior Years	(2.80)	(10.75)		
Errors in Assessments	(297.83)	(29.00)		
Amount for Disbursement	<u>22,415.50</u>	<u>132,376.42</u>	<u>152,689.92</u>	<u>465.50</u>
<u>Disbursements</u>				
Remittances	22,415.50	132,212.24	152,525.73	465.50
Amounts Due		164.18	164.19	
Sub-Total	<u>22,415.50</u>	<u>132,376.42</u>	<u>152,689.92</u>	<u>465.50</u>
Amounts Overpaid				
Total	<u>\$ 22,415.50</u>	<u>\$ 132,376.42</u>	<u>\$ 152,689.92</u>	<u>\$ 465.50</u>

Official's Salary	Supernumerary Official's Salary	Reappraisal Budget	Operating Budget	Other Collections	Total
\$	\$	\$	\$	\$	\$
					950.50
					21,240.00
					24,559.18
99,355.68	57,463.16	368,684.78	191,113.73	49.05	717,131.90
					22.11
				5,567.00	5,567.00
				12,470.00	12,470.00
				28,201.29	28,201.29
				1,328.75	1,328.75
				307.50	307.50
				1,452.00	1,452.00
				13,356.65	13,913.19
				12,670.00	12,670.00
				127,592.96	127,592.96
				87,915.45	87,915.45
					260,475.34
					50.00
					23.55
					(25.00)
					(30.00)
					(13.55)
					(326.83)
99,355.68	57,463.16	368,684.78	191,113.73	290,910.65	1,315,475.34
86,262.88	57,681.34	368,684.78	248,260.55	283,853.95	1,352,362.47
13,092.80				7,056.70	20,477.87
99,355.68	57,681.34	368,684.78	248,260.55	290,910.65	1,372,840.34
	(218.18)		(57,146.82)		(57,365.00)
\$ 99,355.68	\$ 57,463.16	\$ 368,684.78	\$ 191,113.73	\$ 290,910.65	\$ 1,315,475.34

Detail of Disbursements and Audit Settlement**Regular Assessments: October 1, 2015 through September 30, 2016****Regular Collections: July 7, 2016 through July 12, 2017****Motor Vehicles and Other Collections: June 1, 2016 through May 31, 2017**

	Total Collections	Commissions and Special Deductions
<u>State of Alabama</u>		
General Ad Valorem Tax	\$ 346,154.49	\$ (32,876.30)
Soldier Ad Valorem Tax	138,190.03	(14,760.41)
School Ad Valorem Tax	434,993.10	(46,774.20)
Sub-Total	919,337.62	(94,410.91)
Advertising-Land Redemptions	734.25	
Forestry Commission Acreage Assessment	23,287.03	(931.48)
Manufactured Home Registrations	1,745.13	
Total State of Alabama	945,104.03	(95,342.39)
<u>Macon County</u>		
General Ad Valorem Tax	733,540.94	(89,676.16)
Road and Bridge Ad Valorem Tax	366,429.21	(52,334.86)
Special Ad Valorem Tax	732,860.26	(104,568.50)
Sub-Total	1,832,830.41	(246,579.52)
Fees and Commissions on Assessments	790.50	158,847.47
Fees and Commissions on Collections	19,070.00	158,847.47
Provision for Bond of Revenue Commissioner		465.50
Provision for Salary - Revenue Commissioner		93,056.33
Provision for Supernumerary Official		57,463.18
Provision for Reappraisal Maintenance		399,674.93
Provision for Operating Budget		285,852.34
Certified Mail	12,100.00	
Excess Advertising	19,466.64	
Copy and Map Sales	165.00	
Manufactured Home Registrations	4,414.75	
Manufactured Home Trust Fund	260.00	
Total Macon County	1,889,097.30	907,627.70
<u>Macon County Schools</u>		
<u>Macon County Board of Education</u>		
<u>Ad Valorem Taxes</u>		
County-Wide Taxes	2,232,303.69	(323,867.04)
Districts #1 and #2 Taxes	478,358.23	(69,701.11)
Special County-Wide Taxes	797,251.20	(115,886.54)
Special County-Wide (10 mills) Taxes	1,594,504.85	(231,773.46)
Sub-Total	5,102,417.97	(741,228.15)
Manufactured Home Registrations	1,745.13	
Total Macon County Board of Education	5,104,163.10	(741,228.15)
Sub-Total Forward	\$ 7,938,364.43	\$ 71,057.16

Net Amount to Be Remitted		Remittances	Audit Settlement	
			Amounts Due	Amounts Overpaid
\$ 313,278.19	\$ 313,848.14	\$	\$	(569.95)
123,429.62	123,656.95			(227.33)
388,218.90	388,944.13			(725.23)
824,926.71	826,449.22			(1,522.51)
734.25	734.25			
22,355.55	22,355.55			
1,745.13	1,745.13			
849,761.64	851,284.15			(1,522.51)
643,864.78	644,840.01			(975.23)
314,094.35	314,626.86			(532.51)
628,291.76	629,326.84			(1,035.08)
1,586,250.89	1,588,793.71			(2,542.82)
159,637.97	159,606.60	31.37		
177,917.47	177,886.10	31.37		
465.50	465.50			
93,056.33	86,262.88	6,793.45		
57,463.18	57,681.34			(218.16)
399,674.93	392,490.50	7,184.43		
285,852.34	285,068.29	784.05		
12,100.00	12,100.00			
19,466.64	81.00	19,385.64		
165.00		165.00		
4,414.75	4,414.75			
260.00	260.00			
2,796,725.00	2,765,110.67	34,375.31		(2,760.98)
1,908,436.65	1,912,548.97			(4,112.32)
408,657.12	409,553.43			(896.31)
681,364.66	682,834.96			(1,470.30)
1,362,731.39	1,365,671.79			(2,940.40)
4,361,189.82	4,370,609.15			(9,419.33)
1,745.13	1,745.13			
4,362,934.95	4,372,354.28			(9,419.33)
\$ 8,009,421.59	\$ 7,988,749.10	\$ 34,375.31	\$	(13,702.82)

Detail of Disbursements and Audit Settlement***Regular Assessments: October 1, 2015 through September 30, 2016******Regular Collections: July 7, 2016 through July 12, 2017******Motor Vehicles and Other Collections: June 1, 2016 through May 31, 2017***

	Total Collections	Commissions and Special Deductions
Sub-Total Brought Forward	\$ 7,938,364.43	\$ 71,057.16
<u>Municipal</u>		
<u>Tuskegee</u>		
General Ad Valorem Taxes	428,475.24	(57,737.34)
Manufactured Home Registrations	88.50	
Total City of Tuskegee	<u>428,563.74</u>	<u>(57,737.34)</u>
<u>Notasulga</u>		
General Ad Valorem Taxes	27,411.61	(3,607.58)
Manufactured Home Registrations	27.00	
Total Town of Notasulga	<u>27,438.61</u>	<u>(3,607.58)</u>
<u>Franklin</u>		
General Ad Valorem Taxes	16,192.04	(2,270.36)
Total Town of Franklin	<u>16,192.04</u>	<u>(2,270.36)</u>
<u>Shorter</u>		
General Ad Valorem Taxes	99,137.95	(6,874.04)
Total Town of Shorter	<u>99,137.95</u>	<u>(6,874.04)</u>
Total Municipal	<u>571,332.34</u>	<u>(70,489.32)</u>
<u>Officials and Individuals</u>		
Tax Official - Final Settlement Mileage		
Advertising - Tuskegee News	18,779.00	
Excess Land Sales Trust Fund	442,693.06	
Probate Judge Fees	12,689.75	
Fire Protection Fees	14,195.36	(567.84)
Total Officials and Individuals	<u>488,357.17</u>	<u>(567.84)</u>
Totals	<u>\$ 8,998,053.94</u>	<u>\$</u>

Net Amount to Be Remitted	Remittances	Audit Settlement	
		Amounts Due	Amounts Overpaid
\$ 8,009,421.59	\$ 7,988,749.10	\$ 34,375.31	\$ (13,702.82)
370,737.90	371,709.44		(971.54)
88.50	88.50		
<u>370,826.40</u>	<u>371,797.94</u>		<u>(971.54)</u>
23,804.03	23,821.13		(17.10)
27.00	27.00		
<u>23,831.03</u>	<u>23,848.13</u>		<u>(17.10)</u>
13,921.68	13,903.93	17.75	
<u>13,921.68</u>	<u>13,903.93</u>	<u>17.75</u>	
92,263.91	92,421.34		(157.43)
92,263.91	92,421.34		(157.43)
<u>500,843.02</u>	<u>501,971.34</u>	<u>17.75</u>	<u>(1,146.07)</u>
18,779.00	18,779.00		
442,693.06	442,693.06		
12,689.75	12,689.75		
13,627.52	13,627.52		
<u>487,789.33</u>	<u>487,789.33</u>		
\$ 8,998,053.94	\$ 8,978,509.77	\$ 34,393.06	\$ (14,848.89)

Summary of Ad Valorem Taxes and Distributions

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

Regular Collections: July 7, 2016 through July 12, 2017

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

	State Taxes	County Taxes
Gross Taxes Assessed Except Motor Vehicles	\$ 1,042,177.18	\$ 2,004,186.88
Motor Vehicles - June 1-September 30	55,974.10	107,642.50
Motor Vehicles - October 1-May 31	78,964.08	151,854.00
Errors in Assessments	(13,749.06)	(26,440.50)
Gross Taxes Assessed	1,163,366.30	2,237,242.88
Abatements	(23,822.68)	(85,081.00)
Regular Homestead Exemptions	(59,231.77)	(62,239.50)
Act #48 Exemptions	(61,075.17)	(117,452.25)
Act #91-A Exemptions	(4,964.31)	(4,807.00)
Act #91-B Exemptions	(33,077.59)	(14,778.25)
Other Exemptions	(59,400.90)	(114,232.50)
Errors in Exemptions	3,065.14	3,251.50
Net Taxes Assessed	924,859.02	1,841,903.88
Interest	2,488.58	5,643.30
Land Redemptions from the State	2,494.55	4,797.16
Insolvents - Prior Year	8,369.53	16,095.25
Litigations - All Prior Years	2,493.79	4,845.75
Insolvents - Current	(6,634.55)	(12,758.75)
Insolvents - All Prior Years	(8,292.57)	(15,947.25)
Litigations - All Prior Years	(2,493.79)	(4,845.75)
Lands Bid in by State	(723.06)	(1,399.50)
Refunds	(33.85)	(325.10)
Credit Vouchers/Receipts for Credit	(3,867.03)	(7,436.58)
Net Taxes Collected	918,660.62	1,830,572.41
Land Sales Remitted by the State		1,581.00
Credit Vouchers/Receipts for Credit Fees	677.00	677.00
Amount for Disbursements	\$ 919,337.62	\$ 1,832,830.41

County School Taxes	Municipal Taxes	Total Ad Valorem Taxes
\$ 5,130,718.40	\$ 602,767.25	\$ 8,779,849.71
275,564.80	34,145.10	473,326.50
388,746.24	48,745.80	668,310.12
(67,687.68)	(8,017.70)	(115,894.94)
5,727,341.76	677,640.45	9,805,591.39
	(34,032.40)	(142,936.08)
		(121,471.27)
(300,677.76)	(35,630.20)	(514,835.38)
(12,305.92)		(22,077.23)
		(47,855.84)
(292,435.20)	(37,678.90)	(503,747.50)
4,604.16	132.00	11,052.80
5,126,527.04	570,430.95	8,463,720.89
15,410.33	2,404.82	25,947.03
12,361.07	1,896.20	21,548.98
41,203.84	143.60	65,812.22
9,129.12	2,942.80	19,411.46
(32,662.40)	(601.80)	(52,657.50)
(40,824.96)	(27.20)	(65,091.98)
(9,129.12)	(2,942.80)	(19,411.46)
(3,646.72)	(1,045.20)	(6,814.48)
(960.22)	(20.45)	(1,339.62)
(19,037.37)	(1,964.08)	(32,305.06)
5,098,370.61	571,216.84	8,418,820.48
4,047.36		5,628.36
		1,354.00
\$ 5,102,417.97	\$ 571,216.84	\$ 8,425,802.84

Summary of Ad Valorem Taxes and Distributions**Regular Assessments: October 1, 2015 through September 30, 2016****Regular Collections: July 7, 2016 through July 12, 2017****Motor Vehicles and Other Collections: June 1, 2016 through May 31, 2017**

	State Taxes	County Taxes
Amount for Disbursements	\$ 919,337.62	\$ 1,832,830.41
<u>Disbursements</u>		
Commissions on Assessments	16,348.43	30,719.14
Commissions on Collections	16,348.43	30,719.14
Bond of Revenue Commissioner	25.52	339.25
Salary - Revenue Commissioner	10,111.03	20,095.98
Salary - Supernumerary	6,674.03	13,264.83
Reappraisal Budget	44,903.47	82,179.16
Operating Budget		69,262.02
Sub-Total	94,410.91	246,579.52
Remittances	826,449.22	1,588,793.71
Sub-Total	920,860.13	1,835,373.23
Amounts Due		
Sub-Total	920,860.13	1,835,373.23
Amounts Overpaid	(1,522.51)	(2,542.82)
Total	\$ 919,337.62	\$ 1,832,830.41
<u>Taxable Valuations</u>		
Gross Valuations Assessed Except Motor Vehicles	160,334,950	160,334,950
Motor Vehicles - June 1-September 30	8,611,400	8,611,400
Motor Vehicles - October 1-May 31	12,148,320	12,148,320
Errors in Assessments	(2,115,240)	(2,115,240)
Gross Valuations Assessed	178,979,430	178,979,430
Abatements	(6,806,480)	(6,806,480)
Regular Homestead Exemptions	(9,112,580)	(4,979,160)
Act #48 Exemptions	(9,396,180)	(9,396,180)
Act #91-A Exemptions	(763,740)	(384,560)
Act #91-B Exemptions	(5,088,860)	(1,182,260)
Other Exemptions	(9,138,600)	(9,138,600)
Errors in Exemptions	471,560	260,120
Net Valuations Assessed	139,144,550	147,352,310

County School Taxes	Municipal Taxes	Total Ad Valorem Taxes
\$ 5,102,417.97	\$ 571,216.84	\$ 8,425,802.84
101,967.41	9,062.83	158,097.81
101,967.41	9,062.83	158,097.81
	100.73	465.50
56,848.48	6,000.84	93,056.33
37,524.32		57,463.18
246,968.74	25,623.56	399,674.93
195,951.79	20,638.53	285,852.34
741,228.15	70,489.32	1,152,707.90
4,370,609.15	501,855.84	7,287,707.92
5,111,837.30	572,345.16	8,440,415.82
	17.75	17.75
5,111,837.30	572,362.91	8,440,433.57
(9,419.33)	(1,146.07)	(14,630.73)
\$ 5,102,417.97	\$ 571,216.84	\$ 8,425,802.84

160,334,950	78,080,710
8,611,400	3,740,060
12,148,320	5,384,040
(2,115,240)	(892,720)
178,979,430	86,312,090
	(6,806,480)
(9,396,180)	(4,194,800)
(384,560)	
(9,138,600)	(4,007,020)
143,880	13,200
160,203,970	71,316,990

Distribution of State Ad Valorem Taxes

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

Regular Collections: July 7, 2016 through July 12, 2017

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

	General	Soldier
Gross Taxes Assessed Except Motor Vehicles	\$ 400,837.38	\$ 160,334.95
Motor Vehicles - June 1-September 30	21,528.50	8,611.40
Motor Vehicles - October 1-May 31	30,370.80	12,148.32
Errors in Assessments	(5,288.10)	(2,115.24)
Gross Taxes Assessed	<u>447,448.58</u>	<u>178,979.43</u>
Abatements	(17,016.20)	(6,806.48)
Regular Homestead Exemptions	(22,781.45)	(9,112.58)
Act #48 Exemptions	(23,490.45)	(9,396.18)
Act #91-A Exemptions	(1,909.35)	(763.74)
Act #91-B Exemptions	(12,722.15)	(5,088.86)
Other Exemptions	(22,846.50)	(9,138.60)
Errors in Exemptions	1,178.90	471.56
Net Taxes Assessed	<u>347,861.38</u>	<u>139,144.55</u>
Interest	957.41	381.91
Land Redemptions from the State	959.43	383.79
Insolvents - Prior Year	3,219.05	1,287.62
Litigations - All Prior Years	959.15	383.66
Insolvents - Current	(2,551.75)	(1,020.70)
Insolvents - All Prior Years	(3,189.45)	(1,275.78)
Litigations - All Prior Years	(959.15)	(383.66)
Land Bid in by State	(278.10)	(111.24)
Refunds	(13.02)	(5.21)
Credit Vouchers/Receipts for Credit	(1,487.46)	(594.91)
Net Taxes Collected	<u>345,477.49</u>	<u>138,190.03</u>
Credit Vouchers/Receipts for Credit Fees	677.00	
Amount for Disbursements	<u><u>346,154.49</u></u>	<u><u>138,190.03</u></u>
<u>Disbursements</u>		
Commissions on Assessments	4,884.78	2,763.80
Commissions on Collections	4,884.78	2,763.80
Bond of Revenue Commissioner		25.52
Salary - Revenue Commissioner	3,781.06	1,512.44
Salary - Supernumerary	2,495.77	998.30
Reappraisal Budget	16,829.91	6,696.55
Sub-Total	<u>32,876.30</u>	<u>14,760.41</u>
Remittances	313,848.14	123,656.95
Sub-Total	<u>346,724.44</u>	<u>138,417.36</u>
Amounts Overpaid	(569.95)	(227.33)
Total	<u><u>\$ 346,154.49</u></u>	<u><u>\$ 138,190.03</u></u>

School	Total State Taxes
\$ 481,004.85	\$ 1,042,177.18
25,834.20	55,974.10
36,444.96	78,964.08
(6,345.72)	(13,749.06)
536,938.29	1,163,366.30
	(23,822.68)
(27,337.74)	(59,231.77)
(28,188.54)	(61,075.17)
(2,291.22)	(4,964.31)
(15,266.58)	(33,077.59)
(27,415.80)	(59,400.90)
1,414.68	3,065.14
437,853.09	924,859.02
1,149.26	2,488.58
1,151.33	2,494.55
3,862.86	8,369.53
1,150.98	2,493.79
(3,062.10)	(6,634.55)
(3,827.34)	(8,292.57)
(1,150.98)	(2,493.79)
(333.72)	(723.06)
(15.62)	(33.85)
(1,784.66)	(3,867.03)
434,993.10	918,660.62
	677.00
434,993.10	919,337.62
8,699.85	16,348.43
8,699.85	16,348.43
	25.52
4,817.53	10,111.03
3,179.96	6,674.03
21,377.01	44,903.47
46,774.20	94,410.91
388,944.13	826,449.22
435,718.33	920,860.13
(725.23)	(1,522.51)
\$ 434,993.10	\$ 919,337.62

Distribution of County Ad Valorem Taxes

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

Regular Collections: July 7, 2016 through July 12, 2017

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

	General	Road and Bridge
Gross Taxes Assessed Except Motor Vehicles	\$ 801,674.75	\$ 400,837.38
Motor Vehicles - June 1-September 30	43,057.00	21,528.50
Motor Vehicles - October 1-May 31	60,741.60	30,370.80
Errors in Assessments	(10,576.20)	(5,288.10)
Gross Taxes Assessed	894,897.15	447,448.58
Abatements	(34,032.40)	(17,016.20)
Regular Homestead Exemptions	(24,895.80)	(12,447.90)
Act #48 Exemptions	(46,980.90)	(23,490.45)
Act #91-A Exemptions	(1,922.80)	(961.40)
Act #91-B Exemptions	(5,911.30)	(2,955.65)
Other Exemptions	(45,693.00)	(22,846.50)
Errors in Exemptions	1,300.60	650.30
Net Taxes Assessed	736,761.55	368,380.78
Interest	2,259.79	1,127.24
Land Redemptions from the State	1,918.86	959.44
Insolvents - Prior Year	6,438.10	3,219.05
Litigations - All Prior Years	1,938.30	969.15
Insolvents - Current	(5,103.50)	(2,551.75)
Insolvents - All Prior Years	(6,378.90)	(3,189.45)
Litigations - All Prior Years	(1,938.30)	(969.15)
Land Bid in by State	(559.80)	(279.90)
Refunds	(130.04)	(65.02)
Credit Vouchers/Receipts for Credit	(2,974.52)	(1,487.38)
Net Taxes Collected	732,231.54	366,113.01
Land Sales Remitted by the State	632.40	316.20
Credit Vouchers/Receipts for Credit Fees	677.00	
Amount for Disbursements	733,540.94	366,429.21
<u>Disbursements</u>		
Commissions on Assessments	8,752.32	7,322.26
Commissions on Collections	8,752.32	7,322.26
Bond of Revenue Commissioner	135.70	67.85
Salary - Revenue Commissioner	8,038.39	4,019.20
Salary - Supernumerary	5,305.95	2,652.95
Reappraisal Budget	30,992.39	17,086.50
Operating Budget	27,699.09	13,863.84
Sub-Total	89,676.16	52,334.86
Remittances	644,840.01	314,626.86
Sub-Total	734,516.17	366,961.72
Amounts Overpaid	(975.23)	(532.51)
Total	\$ 733,540.94	\$ 366,429.21

Special	Total County Taxes
\$ 801,674.75	\$ 2,004,186.88
43,057.00	107,642.50
60,741.60	151,854.00
(10,576.20)	(26,440.50)
894,897.15	2,237,242.88
(34,032.40)	(85,081.00)
(24,895.80)	(62,239.50)
(46,980.90)	(117,452.25)
(1,922.80)	(4,807.00)
(5,911.30)	(14,778.25)
(45,693.00)	(114,232.50)
1,300.60	3,251.50
736,761.55	1,841,903.88
2,256.27	5,643.30
1,918.86	4,797.16
6,438.10	16,095.25
1,938.30	4,845.75
(5,103.50)	(12,758.75)
(6,378.90)	(15,947.25)
(1,938.30)	(4,845.75)
(559.80)	(1,399.50)
(130.04)	(325.10)
(2,974.68)	(7,436.58)
732,227.86	1,830,572.41
632.40	1,581.00
	677.00
732,860.26	1,832,830.41
14,644.56	30,719.14
14,644.56	30,719.14
135.70	339.25
8,038.39	20,095.98
5,305.93	13,264.83
34,100.27	82,179.16
27,699.09	69,262.02
104,568.50	246,579.52
629,326.84	1,588,793.71
733,895.34	1,835,373.23
(1,035.08)	(2,542.82)
\$ 732,860.26	\$ 1,832,830.41

Distribution of County School Ad Valorem Taxes

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

Regular Collections: July 7, 2016 through July 12, 2017

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

	County-Wide	Districts 1 and 2
Gross Taxes Assessed Except Motor Vehicles	\$ 2,244,689.30	\$ 481,004.85
Motor Vehicles - June 1-September 30	120,559.60	25,834.20
Motor Vehicles - October 1-May 31	170,076.48	36,444.96
Errors in Assessments	(29,613.36)	(6,345.72)
Gross Taxes Assessed	2,505,712.02	536,938.29
Act #48 Exemptions	(131,546.52)	(28,188.54)
Act #91-A Exemptions	(5,383.84)	(1,153.68)
Other Exemptions	(127,940.40)	(27,415.80)
Errors in Exemptions	2,014.32	431.64
Net Taxes Assessed	2,242,855.58	480,611.91
Interest	6,737.71	1,451.35
Land Redemptions From the State	5,407.96	1,158.86
Insolvents - Prior Year	18,026.68	3,862.86
Litigations - All Prior Years	5,483.24	1,174.98
Insolvents - Current	(14,289.80)	(3,062.10)
Insolvents - Prior Year	(17,860.92)	(3,827.34)
Litigations - All Prior Years	(5,483.24)	(1,174.98)
Lands Bid in By the State	(1,595.44)	(341.88)
Refunds	(420.10)	(90.02)
Credit Vouchers/Receipts for Credit	(8,328.70)	(1,784.85)
Net Taxes Collected	2,230,532.97	477,978.79
Land Sales Remitted by the State	1,770.72	379.44
Amount for Disbursements	2,232,303.69	478,358.23
<u>Disbursements</u>		
Commissions on Assessments	44,610.65	9,559.58
Commissions on Collections	44,610.65	9,559.58
Salary - Revenue Commissioner	24,871.25	5,329.52
Salary - Supernumerary	16,416.91	3,517.91
Reappraisal Budget	107,630.46	23,354.21
Operating Budget	85,727.12	18,380.31
Sub-Total	323,867.04	69,701.11
Remittances	1,912,548.97	409,553.43
Sub-Total	2,236,416.01	479,254.54
Amounts Overpaid	(4,112.32)	(896.31)
Total	\$ 2,232,303.69	\$ 478,358.23

	Special 5 Mills	Special 10 Mills	Total County School Taxes
\$	801,674.75	\$ 1,603,349.50	\$ 5,130,718.40
	43,057.00	86,114.00	275,564.80
	60,741.60	121,483.20	388,746.24
	(10,576.20)	(21,152.40)	(67,687.68)
	894,897.15	1,789,794.30	5,727,341.76
	(46,980.90)	(93,961.80)	(300,677.76)
	(1,922.80)	(3,845.60)	(12,305.92)
	(45,693.00)	(91,386.00)	(292,435.20)
	719.40	1,438.80	4,604.16
	801,019.85	1,602,039.70	5,126,527.04
	2,406.36	4,814.91	15,410.33
	1,931.41	3,862.84	12,361.07
	6,438.10	12,876.20	41,203.84
	1,958.30	512.60	9,129.12
	(5,103.50)	(10,207.00)	(32,662.40)
	(6,378.90)	(12,757.80)	(40,824.96)
	(1,958.30)	(512.60)	(9,129.12)
	(569.80)	(1,139.60)	(3,646.72)
	(150.04)	(300.06)	(960.22)
	(2,974.68)	(5,949.14)	(19,037.37)
	796,618.80	1,593,240.05	5,098,370.61
	632.40	1,264.80	4,047.36
	797,251.20	1,594,504.85	5,102,417.97
	15,932.38	31,864.80	101,967.41
	15,932.38	31,864.80	101,967.41
	8,882.51	17,765.20	56,848.48
	5,863.12	11,726.38	37,524.32
	38,661.36	77,322.71	246,968.74
	30,614.79	61,229.57	195,951.79
	115,886.54	231,773.46	741,228.15
	682,834.96	1,365,671.79	4,370,609.15
	798,721.50	1,597,445.25	5,111,837.30
	(1,470.30)	(2,940.40)	(9,419.33)
\$	797,251.20	\$ 1,594,504.85	\$ 5,102,417.97

Distribution of County School Ad Valorem Taxes***Regular Assessments: October 1, 2015 through September 30, 2016******Regular Collections: July 7, 2016 through July 12, 2017******Motor Vehicles and Other Collections: June 1, 2016 through May 31, 2017***

	County-Wide	Districts 1 and 2
<u>Taxable Valuations</u>		
Gross Valuations Assessed Except Motor Vehicles	160,334,950	160,334,950
Motor Vehicles - June 1-September 30	8,611,400	8,611,400
Motor Vehicles - October 1-May 31	12,148,320	12,148,320
Errors in Assessments	(2,115,240)	(2,115,240)
Gross Valuations Assessed	178,979,430	178,979,430
Act #48 Exemptions	(9,396,180)	(9,396,180)
Act #91-A Exemptions	(384,560)	(384,560)
Other Exemptions	(9,138,600)	(9,138,600)
Errors in Exemptions	143,880	143,880
Net Valuations Assessed	160,203,970	160,203,970

Special 5 Mills	Special 10 Mills
160,334,950	160,334,950
8,611,400	8,611,400
12,148,320	12,148,320
(2,115,240)	(2,115,240)
178,979,430	178,979,430
(9,396,180)	(9,396,180)
(384,560)	(384,560)
(9,138,600)	(9,138,600)
143,880	143,880
<u>160,203,970</u>	<u>160,203,970</u>

Distribution of Municipal Ad Valorem Taxes***Regular Assessments: October 1, 2015 through September 30, 2016******Regular Collections: July 7, 2016 through July 12, 2017******Motor Vehicles and Other Collections: June 1, 2016 through May 31, 2017***

	Tuskegee	Notasulga
Gross Taxes Assessed Except Motor Vehicles	\$ 424,727.40	\$ 25,974.25
Motor Vehicles - June 1-September 30	30,889.60	2,047.80
Motor Vehicles - October 1-May 31	43,651.20	3,573.00
Errors in Assessments	(7,108.20)	(516.60)
Gross Taxes Assessed	492,160.00	31,078.45
Abatements		
Act #48 Exemptions	(29,312.40)	(3,069.80)
Other Exemptions	(35,287.60)	(464.50)
Errors in Exemptions	132.00	
Net Taxes Assessed	427,692.00	27,544.15
Interest	2,231.57	68.48
Land Redemptions From the State	1,790.92	
Insolvents - Prior Year	143.60	
Litigations - All Prior Years	2,885.60	
Insolvents - Current	(598.60)	(3.20)
Insolvents - Prior Year	(27.20)	
Litigations - All Prior Years	(2,885.60)	
Lands Bid in By the State	(1,045.20)	
Refunds	(20.45)	
Credit Vouchers/Receipts for Credit	(1,691.40)	(197.82)
Amount for Disbursements	428,475.24	27,411.61
<u>Disbursements</u>		
Commissions on Assessments	6,570.73	423.70
Commissions on Collections	6,570.73	423.70
Bond of Revenue Commissioner	86.05	5.52
Salary - Revenue Commissioner	5,132.62	326.91
Reappraisal Budget	21,711.54	1,312.93
Operating Budget	17,665.67	1,114.82
Sub-Total	57,737.34	3,607.58
Remittances	371,709.44	23,821.13
Sub-Total	429,446.78	27,428.71
Amounts Due		
Sub-Total	429,446.78	27,428.71
Amounts Overpaid	(971.54)	(17.10)
Total	\$ 428,475.24	\$ 27,411.61

Franklin	Shorter	Total Municipal Taxes
\$ 17,422.70	\$ 134,642.90	\$ 602,767.25
391.30	816.40	34,145.10
325.60	1,196.00	48,745.80
(17.70)	(375.20)	(8,017.70)
18,121.90	136,280.10	677,640.45
	(34,032.40)	(34,032.40)
(1,923.10)	(1,324.90)	(35,630.20)
(159.60)	(1,767.20)	(37,678.90)
		132.00
16,039.20	99,155.60	570,430.95
69.63	35.14	2,404.82
98.36	6.92	1,896.20
		143.60
	57.20	2,942.80
		(601.80)
		(27.20)
	(57.20)	(2,942.80)
		(1,045.20)
		(20.45)
(15.15)	(59.71)	(1,964.08)
16,192.04	99,137.95	571,216.84
238.25	1,830.15	9,062.83
238.25	1,830.15	9,062.83
3.24	5.92	100.73
192.72	348.59	6,000.84
940.44	1,658.65	25,623.56
657.46	1,200.58	20,638.53
2,270.36	6,874.04	70,489.32
13,903.93	92,421.34	501,855.84
16,174.29	99,295.38	572,345.16
17.75		17.75
16,192.04	99,295.38	572,362.91
	(157.43)	(1,146.07)
\$ 16,192.04	\$ 99,137.95	\$ 571,216.84

Distribution of Municipal Ad Valorem Taxes***Regular Assessments: October 1, 2015 through September 30, 2016******Regular Collections: July 7, 2016 through July 12, 2017******Motor Vehicles and Other Collections: June 1, 2016 through May 31, 2017***

	Tuskegee	Notasulga
<u>Taxable Valuations</u>		
Gross Valuations Assessed Except Motor Vehicles	42,472,740	5,194,850
Motor Vehicles - June 1-September 30	3,088,960	409,560
Motor Vehicles - October 1-May 31	4,365,120	714,600
Errors in Assessments	(710,820)	(103,320)
Gross Valuations Assessed	49,216,000	6,215,690
Abatements		
Act #48 Exemptions	(2,931,240)	(613,960)
Other Exemptions	(3,528,760)	(92,900)
Errors in Exemptions	13,200	
Net Valuations Assessed	42,769,200	5,508,830

Franklin	Shorter	Total Municipal Valuations
3,484,540	26,928,580	78,080,710
78,260	163,280	3,740,060
65,120	239,200	5,384,040
(3,540)	(75,040)	(892,720)
3,624,380	27,256,020	86,312,090
	(6,806,480)	(6,806,480)
(384,620)	(264,980)	(4,194,800)
(31,920)	(353,440)	(4,007,020)
		13,200
3,207,840	19,831,120	71,316,990

Distribution of Fees and Other Collections***Regular Assessments: October 1, 2015 through September 30, 2016******Regular Collections: July 7, 2016 through July 12, 2017******Motor Vehicles and Other Collections: June 1, 2016 through May 31, 2017***

	Forestry Acreage Assessment	Commissions and Fees on Assessments	Commissions and Fees on Collections	Bond of Revenue Commissioner
Fees on Assessments	\$	\$ 837.50	\$	\$
Fees on Collections			19,070.00	
Acreage Assessments	23,800.38	465.74	465.74	
Deductions from Ad Valorem Taxes				465.50
Interest Collected	32.46			
Manufactured Home Registrations				
Mail Fees				
Advertising				
State Advertising				
Copy and Map Sales				
Fire Protection Services		283.92	283.92	
Citations and Probate Fees				
Excess on Land Sales				
Commissions	(931.48)	158,097.81	158,097.81	
Insolvents - Prior Year		55.00		
Litigations - All Prior Years	2.80	20.75		
Insolvents - Current Year		(45.00)		
Insolvents - Prior Year		(15.00)		
Litigations - All Prior Years	(2.80)	(20.75)		
Errors in Assessments	(545.81)	(42.00)		
Amount for Disbursement	<u>22,355.55</u>	<u>159,637.97</u>	<u>177,917.47</u>	<u>465.50</u>
Disbursements				
Remittances	22,355.55	159,606.60	177,886.10	465.50
Amounts Due		31.37	31.37	
Sub-Total	<u>22,355.55</u>	<u>159,637.97</u>	<u>177,917.47</u>	<u>465.50</u>
Amounts Overpaid				
Total	<u>\$ 22,355.55</u>	<u>\$ 159,637.97</u>	<u>\$ 177,917.47</u>	<u>\$ 465.50</u>

Official's Salary	Supernumerary Official's Salary	Reappraisal Budget	Operating Budget	Other Collections	Total
\$	\$	\$	\$	\$	\$ 837.50
					19,070.00
					24,731.86
93,056.33	57,463.18	399,674.93	285,852.34		836,512.28
					32.46
				8,280.51	8,280.51
				12,100.00	12,100.00
				38,245.64	38,245.64
				734.25	734.25
				165.00	165.00
				13,627.52	14,195.36
				12,689.75	12,689.75
				442,693.06	442,693.06
					315,264.14
					55.00
					23.55
					(45.00)
					(15.00)
					(23.55)
					(587.81)
93,056.33	57,463.18	399,674.93	285,852.34	528,535.73	1,724,959.00
86,262.88	57,681.34	392,490.50	285,068.29	508,985.09	1,690,801.85
6,793.45		7,184.43	784.05	19,550.64	34,375.31
93,056.33	57,681.34	399,674.93	285,852.34	528,535.73	1,725,177.16
	(218.16)				(218.16)
\$ 93,056.33	\$ 57,463.18	\$ 399,674.93	\$ 285,852.34	\$ 528,535.73	\$ 1,724,959.00

Detail of Disbursements and Audit Settlement**Regular Assessments: October 1, 2014 through September 30, 2015****Regular Collections: June 25, 2015 through July 6, 2016****Motor Vehicles and Other Collections: June 1, 2015 through May 31, 2016**

	Total Collections	Commissions and Special Deductions
<u>State of Alabama</u>		
General Ad Valorem Tax	\$ 306,310.50	\$ (28,647.33)
Soldier Ad Valorem Tax	122,251.29	(12,680.52)
School Ad Valorem Tax	389,414.56	(40,687.54)
Sub-Total	817,976.35	(82,015.39)
Advertising - Land Redemptions	584.50	
Forestry Commission-Forestry Acreage Assessment	23,139.54	(925.56)
Manufactured Home Registrations	1,451.25	
Total State of Alabama	843,151.64	(82,940.95)
<u>Macon County</u>		
General Ad Valorem Tax	650,979.89	(82,257.06)
Road and Bridge Ad Valorem Tax	325,147.19	(45,933.34)
Special Ad Valorem Tax	650,296.64	(91,876.77)
Sub-Total	1,626,423.72	(220,067.17)
Fees and Commissions on Assessments	423.50	142,086.11
Fees and Commissions on Collections	19,700.00	142,086.08
Provision for Salary - Revenue Commissioner		91,941.54
Provision for Supernumerary Official		57,463.16
Provision for Reappraisal Maintenance		324,718.50
Provision for Operating Budget		261,974.37
Certified Mail	13,130.00	
Excess Advertising	3,670.80	
Copy and Map Sales	88.00	
Manufactured Home Registrations	3,802.50	
Manufactured Home Trust Fund	249.00	
Total Macon County	1,667,487.52	800,202.59
<u>Macon County Schools</u>		
<u>Macon County Board of Education</u>		
<u>Ad Valorem Taxes</u>		
County-Wide Taxes	2,012,005.42	(287,230.66)
Districts #1 and #2 Taxes	431,143.73	(61,549.33)
Special County-Wide Taxes	718,565.33	(102,583.40)
Special County-Wide (10 mills) Taxes	1,437,148.27	(205,165.17)
Sub-Total	4,598,862.75	(656,528.56)
Manufactured Home Registrations	1,446.25	
Total Macon County Board of Education	4,600,309.00	(656,528.56)
Sub-Total Forward	\$ 7,110,948.16	\$ 60,733.08

Net Amount to Be Remitted		Audit Settlement	
	Remittances	Amounts Due	Amounts Overpaid
\$ 277,663.17	\$ 276,311.37	\$ 1,351.80	\$
109,570.77	109,947.42		(376.65)
348,727.02	347,134.22	1,592.80	
735,960.96	733,393.01	2,944.60	(376.65)
584.50	584.50		
22,213.98	22,213.98		
1,451.25	1,451.25		
760,210.69	757,642.74	2,944.60	(376.65)
568,722.83	516,700.33	52,022.50	
279,213.85	279,230.23		(16.38)
558,419.87	557,462.65	957.22	
1,406,356.55	1,353,393.21	52,979.72	(16.38)
142,509.61	142,509.61		
161,786.08	161,786.08		
91,941.54	86,263.10	5,678.44	
57,463.16	57,681.34		(218.18)
324,718.50	324,718.50		
261,974.37	310,702.15		(48,727.78)
13,130.00	13,130.00		
3,670.80		3,670.80	
88.00		88.00	
3,802.50	3,802.50		
249.00	249.00		
2,467,690.11	2,454,235.49	62,416.96	(48,962.34)
1,724,774.76	1,725,172.92		(398.16)
369,594.40	373,615.51		(4,021.11)
615,981.93	619,134.26		(3,152.33)
1,231,983.10	1,238,269.65		(6,286.55)
3,942,334.19	3,956,192.34		(13,858.15)
1,446.25	1,446.25		
3,943,780.44	3,957,638.59		(13,858.15)
\$ 7,171,681.24	\$ 7,169,516.82	\$ 65,361.56	\$ (63,197.14)

Detail of Disbursements and Audit Settlement**Regular Assessments: October 1, 2014 through September 30, 2015****Regular Collections: June 25, 2015 through July 6, 2016****Motor Vehicles and Other Collections: June 1, 2015 through May 31, 2016**

	Total Collections	Commissions and Special Deductions
Sub-Total Brought Forward	\$ 7,110,948.16	\$ 60,733.08
<u>Municipal</u>		
<u>Tuskegee</u>		
General Ad Valorem Taxes	414,884.18	(52,060.58)
Manufactured Home Registrations	47.50	
Total City of Tuskegee	<u>414,931.68</u>	<u>(52,060.58)</u>
<u>Notasulga</u>		
General Ad Valorem Taxes	26,427.15	(3,397.10)
Manufactured Home Registrations	43.50	
Total Town of Notasulga	<u>26,470.65</u>	<u>(3,397.10)</u>
<u>Franklin</u>		
General Ad Valorem Taxes	15,575.48	(2,067.58)
Total Town of Franklin	<u>15,575.48</u>	<u>(2,067.58)</u>
<u>Shorter</u>		
General Ad Valorem Taxes	28,178.81	(2,701.18)
Total Town of Shorter	<u>28,178.81</u>	<u>(2,701.18)</u>
Total Municipal	<u>485,156.62</u>	<u>(60,226.44)</u>
<u>Officials and Individuals</u>		
Tax Official - Final Settlement Mileage		48.60
Advertising - Tuskegee News	21,056.70	
Excess Land Sales Trust Fund	314,740.86	
Probate Judge Fees	13,120.00	
Fire Protection Fees	13,880.86	(555.24)
Total Officials and Individuals	<u>362,798.42</u>	<u>(506.64)</u>
Totals	<u>\$ 7,958,903.20</u>	<u>\$</u>

Net Amount to Be Remitted	Remittances	Audit Settlement	
		Amounts Due	Amounts Overpaid
\$ 7,171,681.24	\$ 7,169,516.82	\$ 65,361.56	\$ (63,197.14)
362,823.60	361,826.63	996.97	
47.50	47.50		
<u>362,871.10</u>	<u>361,874.13</u>	<u>996.97</u>	
23,030.05	22,769.81	260.24	
43.50	43.50		
<u>23,073.55</u>	<u>22,813.31</u>	<u>260.24</u>	
13,507.90	13,350.69	157.21	
<u>13,507.90</u>	<u>13,350.69</u>	<u>157.21</u>	
25,477.63	25,305.09	172.54	
<u>25,477.63</u>	<u>25,305.09</u>	<u>172.54</u>	
<u>424,930.18</u>	<u>423,343.22</u>	<u>1,586.96</u>	
48.60	48.60		
21,056.70	21,056.70		
314,740.86	314,740.86		
13,120.00	13,120.00		
13,325.62	13,325.62		
<u>362,291.78</u>	<u>362,291.78</u>		
\$ 7,958,903.20	\$ 7,955,151.82	\$ 66,948.52	\$ (63,197.14)

Summary of Ad Valorem Taxes and Distributions**Regular Assessments: October 1, 2014 through September 30, 2015****Regular Collections: June 25, 2015 through July 6, 2016****Motor Vehicles and Other Collections: June 1, 2015 through May 31, 2016**

	State Taxes	County Taxes
Gross Taxes Assessed Except Motor Vehicles	\$ 959,112.05	\$ 1,844,446.25
Motor Vehicles - June 1-September 30	53,956.24	103,762.00
Motor Vehicles - October 1-May 31	79,511.12	152,906.00
Errors in Assessments	(37,723.27)	(72,544.75)
Gross Taxes Assessed	1,054,856.14	2,028,569.50
Abatements	(26,432.84)	(94,403.00)
Regular Homestead Exemptions	(60,385.26)	(63,895.00)
Act #48 Exemptions	(57,451.68)	(110,484.00)
Act #91-A Exemptions	(3,887.52)	(4,112.25)
Act #91-B Exemptions	(31,636.67)	(14,873.50)
Other Exemptions	(53,476.67)	(102,839.75)
Errors in Exemptions	5,313.36	5,648.50
Net Taxes Assessed	826,898.86	1,643,610.50
Interest	1,993.43	4,081.57
Land Redemptions from the State	1,932.06	3,742.86
Insolvents - Prior Year	9,431.76	18,138.00
Litigations - All Prior Years	2,456.22	4,773.50
Insolvents - Current	(8,349.64)	(16,057.00)
Insolvents - Prior Years	(9,431.76)	(18,138.00)
Litigations - Current	(37.57)	(72.25)
Litigations - All Prior Years	(2,456.22)	(4,773.50)
Lands Bid in by State	(1,124.37)	(2,165.25)
Refunds	(512.07)	(2,001.75)
Credit Vouchers Redeemed/Receipts for Credit	(3,504.35)	(6,739.18)
Net Taxes Collected	817,296.35	1,624,399.50
Land Sales Remitted by the State		1,344.22
Receipt for Credit/Credit Voucher Fees	680.00	680.00
Amount for Disbursements	\$ 817,976.35	\$ 1,626,423.72

County School Taxes	Municipal Taxes	Total Ad Valorem Taxes
\$ 4,721,782.40	\$ 527,420.80	\$ 8,052,761.50
265,630.72	33,354.20	456,703.16
391,439.36	48,927.70	672,784.18
(185,714.56)	(18,855.40)	(314,837.98)
5,193,137.92	590,847.30	8,867,410.86
	(37,761.20)	(158,597.04)
		(124,280.26)
(282,839.04)	(34,160.20)	(484,934.92)
(10,527.36)		(18,527.13)
		(46,510.17)
(263,269.76)	(37,145.40)	(456,731.58)
8,028.16	1,456.80	20,446.82
4,644,529.92	483,237.30	7,598,276.58
11,151.85	1,779.70	19,006.55
9,651.83	2,743.17	18,069.92
46,433.28	108.80	74,111.84
8,944.16	2,942.80	19,116.68
(41,105.92)	(113.00)	(65,625.56)
(46,433.28)	(108.80)	(74,111.84)
(184.96)		(294.78)
(8,944.16)	(2,942.80)	(19,116.68)
(5,607.04)	(327.70)	(9,224.36)
(5,989.76)	(429.80)	(8,933.38)
(17,251.91)	(1,824.05)	(29,319.49)
4,595,194.01	485,065.62	7,521,955.48
3,668.74		5,012.96
		1,360.00
\$ 4,598,862.75	\$ 485,065.62	\$ 7,528,328.44

Summary of Ad Valorem Taxes and Distributions**Regular Assessments: October 1, 2014 through September 30, 2015****Regular Collections: June 25, 2015 through July 6, 2016****Motor Vehicles and Other Collections: June 1, 2015 through May 31, 2016**

	State Taxes	County Taxes
Amount for Disbursements	\$ 817,976.35	\$ 1,626,423.72
Disbursements		
Final Settlement Mileage	48.60	
Commissions on Assessments	14,719.61	27,420.38
Commissions on Collections	14,719.61	27,420.38
Salary - Revenue Commissioner	9,921.23	19,783.52
Salary - Supernumerary	6,628.83	13,218.31
Reappraisal Update	35,977.51	69,035.81
Operating Budget		63,188.77
Sub-Total	82,015.39	220,067.17
Remittances	733,393.01	1,353,393.21
Sub-Total	815,408.40	1,573,460.38
Amounts Due	2,944.60	52,979.72
Sub-Total	818,353.00	1,626,440.10
Amounts Overpaid	(376.65)	(16.38)
Total	\$ 817,976.35	\$ 1,626,423.72
Taxable Valuations		
Gross Valuations Assessed Except Motor Vehicles	147,555,700	147,555,700
Motor Vehicles - June 1-September 30	8,300,960	8,300,960
Motor Vehicles - October 1-May 31	12,232,480	12,232,480
Errors in Assessments	(5,803,580)	(5,803,580)
Gross Valuations Assessed	162,285,560	162,285,560
Abatements	(7,552,240)	(7,552,240)
Regular Homestead Exemptions	(9,290,040)	(5,111,600)
Act #48 Exemptions	(8,838,720)	(8,838,720)
Act #91-A Exemptions	(598,080)	(328,980)
Act #91-B Exemptions	(4,867,180)	(1,189,880)
Other Exemptions	(8,227,180)	(8,227,180)
Errors in Exemptions	817,440	451,880
Net Valuations Assessed	123,729,560	131,488,840

County School Taxes	Municipal Taxes	Total Ad Valorem Taxes
\$ 4,598,862.75	\$ 485,065.62	\$ 7,528,328.44
		48.60
91,903.88	7,301.84	141,345.71
91,903.88	7,301.81	141,345.68
56,298.93	5,937.86	91,941.54
37,616.02		57,463.16
198,985.87	20,719.31	324,718.50
179,819.98	18,965.62	261,974.37
656,528.56	60,226.44	1,018,837.56
3,956,192.34	423,252.22	6,466,230.78
4,612,720.90	483,478.66	7,485,068.34
	1,586.96	57,511.28
4,612,720.90	485,065.62	7,542,579.62
(13,858.15)		(14,251.18)
\$ 4,598,862.75	\$ 485,065.62	\$ 7,528,328.44

147,555,700	63,967,620
8,300,960	3,696,320
12,232,480	5,437,620
(5,803,580)	(2,450,460)
162,285,560	70,651,100
	(7,552,240)
(8,838,720)	(4,041,140)
(328,980)	
(8,227,180)	(3,863,600)
250,880	167,380
145,141,560	55,361,500

Distribution of State Ad Valorem Taxes

Regular Assessments: October 1, 2014 through September 30, 2015

Regular Collections: June 25, 2015 through July 6, 2016

Motor Vehicles and Other Collections: June 1, 2015 through May 31, 2016

	General	Soldier
Gross Taxes Assessed Except Motor Vehicles	\$ 368,889.25	\$ 147,555.70
Motor Vehicles - June 1-September 30	20,752.40	8,300.96
Motor Vehicles - October 1-May 31	30,581.20	12,232.48
Errors in Assessments	(14,508.95)	(5,803.58)
Gross Taxes Assessed	405,713.90	162,285.56
Abatements	(18,880.60)	(7,552.24)
Regular Homestead Exemptions	(23,225.10)	(9,290.04)
Act #48 Exemptions	(22,096.80)	(8,838.72)
Act #91-A Exemptions	(1,495.20)	(598.08)
Act #91-B Exemptions	(12,167.95)	(4,867.18)
Other Exemptions	(20,567.95)	(8,227.18)
Errors in Exemptions	2,043.60	817.44
Net Taxes Assessed	309,323.90	123,729.56
Interest	766.79	305.76
Land Redemptions from the State	743.10	297.23
Insolvents - Prior Year	3,627.60	1,451.04
Litigations - All Prior Years	944.70	377.88
Insolvents - Current	(3,211.40)	(1,284.56)
Insolvents - Prior Years	(3,627.60)	(1,451.04)
Litigations - Current	(14.45)	(5.78)
Litigations - All Prior Years	(944.70)	(377.88)
Land Bid in by State	(432.45)	(172.98)
Refunds	(196.95)	(78.78)
Credit Vouchers Redeemed/Receipts for Credit	(1,348.04)	(539.16)
Net Taxes Collected	305,630.50	122,251.29
Receipt for Credit/Credit Voucher Fees	680.00	
Amount for Disbursements	306,310.50	122,251.29
<u>Disbursements</u>		
Final Settlement Mileage	18.69	7.48
Commissions on Assessments	4,486.30	2,445.03
Commissions on Collections	4,486.30	2,445.03
Salary - Revenue Commissioner	3,704.05	1,481.64
Salary - Supernumerary	2,474.87	989.92
Reappraisal Update	13,477.12	5,311.42
Sub-Total	28,647.33	12,680.52
Remittances	276,311.37	109,947.42
Sub-Total	304,958.70	122,627.94
Amounts Due	1,351.80	
Sub-Total	306,310.50	122,627.94
Amounts Overpaid		(376.65)
Total	\$ 306,310.50	\$ 122,251.29

School	Total State Taxes
\$ 442,667.10	\$ 959,112.05
24,902.88	53,956.24
36,697.44	79,511.12
(17,410.74)	(37,723.27)
486,856.68	1,054,856.14
	(26,432.84)
(27,870.12)	(60,385.26)
(26,516.16)	(57,451.68)
(1,794.24)	(3,887.52)
(14,601.54)	(31,636.67)
(24,681.54)	(53,476.67)
2,452.32	5,313.36
393,845.40	826,898.86
920.88	1,993.43
891.73	1,932.06
4,353.12	9,431.76
1,133.64	2,456.22
(3,853.68)	(8,349.64)
(4,353.12)	(9,431.76)
(17.34)	(37.57)
(1,133.64)	(2,456.22)
(518.94)	(1,124.37)
(236.34)	(512.07)
(1,617.15)	(3,504.35)
389,414.56	817,296.35
	680.00
389,414.56	817,976.35
22.43	48.60
7,788.28	14,719.61
7,788.28	14,719.61
4,735.54	9,921.23
3,164.04	6,628.83
17,188.97	35,977.51
40,687.54	82,015.39
347,134.22	733,393.01
387,821.76	815,408.40
1,592.80	2,944.60
389,414.56	818,353.00
	(376.65)
\$ 389,414.56	\$ 817,976.35

Distribution of County Ad Valorem Taxes

Regular Assessments: October 1, 2014 through September 30, 2015

Regular Collections: June 25, 2015 through July 6, 2016

Motor Vehicles and Other Collections: June 1, 2015 through May 31, 2016

	General	Road and Bridge
Gross Taxes Assessed Except Motor Vehicles	\$ 737,778.50	\$ 368,889.25
Motor Vehicles - June 1-September 30	41,504.80	20,752.40
Motor Vehicles - October 1-May 31	61,162.40	30,581.20
Errors in Assessments	(29,017.90)	(14,508.95)
Gross Taxes Assessed	811,427.80	405,713.90
Abatements	(37,761.20)	(18,880.60)
Regular Homestead Exemptions	(25,558.00)	(12,779.00)
Act #48 Exemptions	(44,193.60)	(22,096.80)
Act #91-A Exemptions	(1,644.90)	(822.45)
Act #91-B Exemptions	(5,949.40)	(2,974.70)
Other Exemptions	(41,135.90)	(20,567.95)
Errors in Exemptions	2,259.40	1,129.70
Net Taxes Assessed	657,444.20	328,722.10
Interest	1,634.91	814.97
Land Redemptions from the State	1,497.16	748.54
Insolvents - Prior Year	7,255.20	3,627.60
Litigations - All Prior Years	1,909.40	954.70
Insolvents - Current	(6,422.80)	(3,211.40)
Insolvents - Prior Years	(7,255.20)	(3,627.60)
Litigations - Current	(28.90)	(14.45)
Litigations - All Prior Years	(1,909.40)	(954.70)
Land Bid in by State	(866.10)	(433.05)
Refunds	(800.70)	(400.35)
Receipts for Credit/Credit Vouchers Redeemed	(2,695.57)	(1,348.01)
Net Taxes Collected	649,762.20	324,878.35
Land Sales Remitted by the State	537.69	268.84
Receipt for Credit/Credit Voucher Fees	680.00	
Amount for Disbursements	650,979.89	325,147.19
<u>Disbursements</u>		
Commissions on Assessments	7,927.63	6,497.57
Commissions on Collections	7,927.63	6,497.57
Salary - Revenue Commissioner	7,913.41	3,956.70
Salary - Supernumerary	5,287.36	2,643.65
Reappraisal Update	27,925.47	13,700.20
Operating Budget	25,275.56	12,637.65
Sub-Total	82,257.06	45,933.34
Remittances	516,700.33	279,230.23
Sub-Total	598,957.39	325,163.57
Amounts Due	52,022.50	
Sub-Total	650,979.89	325,163.57
Amounts Overpaid		(16.38)
Total	\$ 650,979.89	\$ 325,147.19

	Special		Total County Taxes
\$	737,778.50	\$	1,844,446.25
	41,504.80		103,762.00
	61,162.40		152,906.00
	(29,017.90)		(72,544.75)
	811,427.80		2,028,569.50
	(37,761.20)		(94,403.00)
	(25,558.00)		(63,895.00)
	(44,193.60)		(110,484.00)
	(1,644.90)		(4,112.25)
	(5,949.40)		(14,873.50)
	(41,135.90)		(102,839.75)
	2,259.40		5,648.50
	657,444.20		1,643,610.50
	1,631.69		4,081.57
	1,497.16		3,742.86
	7,255.20		18,138.00
	1,909.40		4,773.50
	(6,422.80)		(16,057.00)
	(7,255.20)		(18,138.00)
	(28.90)		(72.25)
	(1,909.40)		(4,773.50)
	(866.10)		(2,165.25)
	(800.70)		(2,001.75)
	(2,695.60)		(6,739.18)
	649,758.95		1,624,399.50
	537.69		1,344.22
			680.00
	650,296.64		1,626,423.72
	12,995.18		27,420.38
	12,995.18		27,420.38
	7,913.41		19,783.52
	5,287.30		13,218.31
	27,410.14		69,035.81
	25,275.56		63,188.77
	91,876.77		220,067.17
	557,462.65		1,353,393.21
	649,339.42		1,573,460.38
	957.22		52,979.72
	650,296.64		1,626,440.10
			(16.38)
\$	650,296.64	\$	1,626,423.72

Distribution of County School Ad Valorem Taxes

Regular Assessments: October 1, 2014 through September 30, 2015

Regular Collections: June 25, 2015 through July 6, 2016

Motor Vehicles and Other Collections: June 1, 2015 through May 31, 2016

	County-Wide	Districts 1 and 2
Gross Taxes Assessed Except Motor Vehicles	\$ 2,065,779.80	\$ 442,667.10
Motor Vehicles - June 1-September 30	116,213.44	24,902.88
Motor Vehicles - October 1-May 31	171,254.72	36,697.44
Errors in Assessments	(81,250.12)	(17,410.74)
Gross Taxes Assessed	2,271,997.84	486,856.68
Act #48 Exemptions	(123,742.08)	(26,516.16)
Act #91-A Exemptions	(4,605.72)	(986.94)
Other Exemptions	(115,180.52)	(24,681.54)
Errors in Exemptions	3,512.32	752.64
Net Taxes Assessed	2,031,981.84	435,424.68
Interest	4,881.76	1,045.88
Land Redemptions from the State	4,222.69	904.86
Insolvents - Prior Year	20,314.56	4,353.12
Litigations - All Prior Years	5,402.32	1,157.64
Insolvents - Current	(17,983.84)	(3,853.68)
Insolvents - Prior Year	(20,314.56)	(4,353.12)
Litigations - Current	(80.92)	(17.34)
Litigations - All Prior Years	(5,402.32)	(1,157.64)
Lands Bid In by State	(2,453.08)	(525.66)
Refunds	(2,620.52)	(561.54)
Credit Vouchers Redeemed/Receipts for Credit	(7,547.57)	(1,617.41)
Net Taxes Collected	2,010,400.36	430,799.79
Land Sales Remitted by the State	1,605.06	343.94
Amount for Disbursements	2,012,005.42	431,143.73
<u>Disbursements</u>		
Commissions on Assessments	40,208.00	8,616.00
Commissions on Collections	40,208.00	8,616.00
Salary - Revenue Commissioner	24,630.77	5,278.09
Salary - Supernumerary	16,456.93	3,526.57
Reappraisal Update	87,056.06	18,654.10
Operating Budget	78,670.90	16,858.57
Sub-Total	287,230.66	61,549.33
Remittances	1,725,172.92	373,615.51
Sub-Total	2,012,403.58	435,164.84
Amounts Overpaid	(398.16)	(4,021.11)
Total	\$ 2,012,005.42	\$ 431,143.73

	Special 5 Mills	Special 10 Mills	Total County School Taxes
\$	737,778.50	\$ 1,475,557.00	\$ 4,721,782.40
	41,504.80	83,009.60	265,630.72
	61,162.40	122,324.80	391,439.36
	(29,017.90)	(58,035.80)	(185,714.56)
	811,427.80	1,622,855.60	5,193,137.92
	(44,193.60)	(88,387.20)	(282,839.04)
	(1,644.90)	(3,289.80)	(10,527.36)
	(41,135.90)	(82,271.80)	(263,269.76)
	1,254.40	2,508.80	8,028.16
	725,707.80	1,451,415.60	4,644,529.92
	1,735.51	3,488.70	11,151.85
	1,508.09	3,016.19	9,651.83
	7,255.20	14,510.40	46,433.28
	1,929.40	454.80	8,944.16
	(6,422.80)	(12,845.60)	(41,105.92)
	(7,255.20)	(14,510.40)	(46,433.28)
	(28.90)	(57.80)	(184.96)
	(1,929.40)	(454.80)	(8,944.16)
	(876.10)	(1,752.20)	(5,607.04)
	(935.90)	(1,871.80)	(5,989.76)
	(2,695.60)	(5,391.33)	(17,251.91)
	717,992.10	1,436,001.76	4,595,194.01
	573.23	1,146.51	3,668.74
	718,565.33	1,437,148.27	4,598,862.75
	14,359.84	28,720.04	91,903.88
	14,359.84	28,720.04	91,903.88
	8,796.69	17,593.38	56,298.93
	5,877.51	11,755.01	37,616.02
	31,092.77	62,182.94	198,985.87
	28,096.75	56,193.76	179,819.98
	102,583.40	205,165.17	656,528.56
	619,134.26	1,238,269.65	3,956,192.34
	721,717.66	1,443,434.82	4,612,720.90
	(3,152.33)	(6,286.55)	(13,858.15)
\$	718,565.33	\$ 1,437,148.27	\$ 4,598,862.75

Distribution of County School Ad Valorem Taxes***Regular Assessments: October 1, 2014 through September 30, 2015******Regular Collections: June 25, 2015 through July 6, 2016******Motor Vehicles and Other Collections: June 1, 2015 through May 31, 2016***

	County-Wide	Districts 1 and 2
<u>Taxable Valuations</u>		
Gross Valuations Assessed Except Motor Vehicles	147,555,700	147,555,700
Motor Vehicles - June 1-September 30	8,300,960	8,300,960
Motor Vehicles - October 1-May 31	12,232,480	12,232,480
Errors in Assessments	(5,803,580)	(5,803,580)
Gross Valuations Assessed	162,285,560	162,285,560
Act #48 Exemptions	(8,838,720)	(8,838,720)
Act #91-A Exemptions	(328,980)	(328,980)
Other Exemptions	(8,227,180)	(8,227,180)
Errors in Exemptions	250,880	250,880
Net Valuations Assessed	145,141,560	145,141,560

Special 5 Mills	Special 10 Mills
147,555,700	147,555,700
8,300,960	8,300,960
12,232,480	12,232,480
(5,803,580)	(5,803,580)
162,285,560	162,285,560
(8,838,720)	(8,838,720)
(328,980)	(328,980)
(8,227,180)	(8,227,180)
250,880	250,880
145,141,560	145,141,560

Distribution of Municipal Ad Valorem Taxes***Regular Assessments: October 1, 2014 through September 30, 2015******Regular Collections: June 25, 2015 through July 6, 2016******Motor Vehicles and Other Collections: June 1, 2015 through May 31, 2016***

	Tuskegee	Notasulga
Gross Taxes Assessed Except Motor Vehicles	\$ 415,165.40	\$ 25,291.40
Motor Vehicles - June 1-September 30	29,745.20	1,906.30
Motor Vehicles - October 1-May 31	43,479.20	3,417.50
Errors in Assessments	(13,206.20)	(699.70)
Gross Taxes Assessed	475,183.60	29,915.50
Abatements		
Act #48 Exemptions	(27,909.00)	(3,044.20)
Other Exemptions	(35,654.80)	(476.70)
Errors in Exemptions	1,239.80	84.30
Net Taxes Assessed	412,859.60	26,478.90
Interest	1,662.97	34.34
Land Redemptions from the State	2,634.40	108.77
Insolvents - Prior Year	98.20	
Litigations - All Prior Years	2,885.60	
Insolvents - Current	(113.00)	
Insolvents - Prior Year	(98.20)	
Litigations - All Prior Years	(2,885.60)	
Lands Bid In By the State	(314.80)	
Refunds	(225.80)	(36.80)
Credit Vouchers/Receipts for Credit	(1,619.19)	(158.06)
Amount for Disbursements	414,884.18	26,427.15
<u>Disbursements</u>		
Commissions on Assessments	6,215.85	391.25
Commissions on Collections	6,215.84	391.24
Salary - Revenue Commissioner	5,172.63	344.05
Reappraisal Update	17,934.85	1,171.58
Operating Budget	16,521.41	1,098.98
Sub-Total	52,060.58	3,397.10
Remittances	361,826.63	22,769.81
Sub-Total	413,887.21	26,166.91
Amounts Due	996.97	260.24
Total	\$ 414,884.18	\$ 26,427.15

Franklin		Shorter		Total Municipal Taxes	
\$	17,844.60	\$	69,119.40	\$	527,420.80
	263.70		1,439.00		33,354.20
	436.80		1,594.20		48,927.70
	(1,036.90)		(3,912.60)		(18,855.40)
	17,508.20		68,240.00		590,847.30
			(37,761.20)		(37,761.20)
	(1,925.80)		(1,281.20)		(34,160.20)
	(151.20)		(862.70)		(37,145.40)
	132.70				1,456.80
	15,563.90		28,334.90		483,237.30
	58.61		23.78		1,779.70
					2,743.17
			10.60		108.80
			57.20		2,942.80
					(113.00)
			(10.60)		(108.80)
			(57.20)		(2,942.80)
	(12.90)				(327.70)
			(167.20)		(429.80)
	(34.13)		(12.67)		(1,824.05)
	15,575.48		28,178.81		485,065.62
	221.69		473.05		7,301.84
	221.68		473.05		7,301.81
	197.49		223.69		5,937.86
	795.89		816.99		20,719.31
	630.83		714.40		18,965.62
	2,067.58		2,701.18		60,226.44
	13,350.69		25,305.09		423,252.22
	15,418.27		28,006.27		483,478.66
	157.21		172.54		1,586.96
\$	15,575.48	\$	28,178.81	\$	485,065.62

Distribution of Municipal Ad Valorem Taxes***Regular Assessments: October 1, 2014 through September 30, 2015******Regular Collections: June 25, 2015 through July 6, 2016******Motor Vehicles and Other Collections: June 1, 2015 through May 31, 2016***

	Tuskegee	Notasulga
<u>Taxable Valuations</u>		
Gross Valuations Assessed Except Motor Vehicles	41,516,540	5,058,280
Motor Vehicles - June 1-September 30	2,974,520	381,260
Motor Vehicles - October 1-May 31	4,347,920	683,500
Errors in Assessments	(1,320,620)	(139,940)
Gross Valuations Assessed	<u>47,518,360</u>	<u>5,983,100</u>
Abatements		
Act #48 Exemptions	(2,790,900)	(608,840)
Other Exemptions	(3,565,480)	(95,340)
Errors in Exemptions	123,980	16,860
Net Valuations Assessed	<u><u>41,285,960</u></u>	<u><u>5,295,780</u></u>

Franklin	Shorter	Total Municipal Valuations
3,568,920	13,823,880	63,967,620
52,740	287,800	3,696,320
87,360	318,840	5,437,620
(207,380)	(782,520)	(2,450,460)
3,501,640	13,648,000	70,651,100
	(7,552,240)	(7,552,240)
(385,160)	(256,240)	(4,041,140)
(30,240)	(172,540)	(3,863,600)
26,540		167,380
3,112,780	5,666,980	55,361,500

Distribution of Fees and Other Collections

Regular Assessments: October 1, 2014 through September 30, 2015

Regular Collections: June 25, 2015 through July 6, 2016

Motor Vehicles and Other Collections: June 1, 2015 through May 31, 2016

	Forestry Acreage Assessment	Commissions and Fees on Assessments	Commissions and Fees on Collections
Fees on Assessments	\$	\$ 508.00	\$
Fees on Collections			19,700.00
Acreage Assessments	24,755.19	462.78	462.78
Deductions from Ad Valorem Taxes			
Interest Collected	21.74		
Manufactured Home Registrations			
Mail Fees			
Advertising			
Copy and Map Sales			
Fire Protection Services		277.62	277.62
Citations and Probate Fees			
Excess on Land Sales			
Commissions	(925.56)	141,345.71	141,345.68
Litigations - All Prior Years	2.80	15.75	
Insolvents - Current Year		(40.00)	
Litigations - Current		(5.00)	
Litigations - All Prior Years	(2.80)	(15.75)	
Refunds	(6.30)		
Errors in Assessments	(1,631.09)	(39.50)	
Amount for Disbursement	<u>22,213.98</u>	<u>142,509.61</u>	<u>161,786.08</u>
<u>Disbursements</u>			
Remittances	22,213.98	142,509.61	161,786.08
Amounts Due			
Sub-Total	<u>22,213.98</u>	<u>142,509.61</u>	<u>161,786.08</u>
Amounts Overpaid			
Total	<u>\$ 22,213.98</u>	<u>\$ 142,509.61</u>	<u>\$ 161,786.08</u>

Official's Salary	Supernumerary Official's Salary	Reappraisal Budget	Operating Budget	Other Collections	Total
\$	\$	\$	\$	\$	\$
					508.00
					19,700.00
					25,680.75
91,941.54	57,463.16	324,718.50	261,974.37	48.60	736,146.17
					21.74
				7,040.00	7,040.00
				13,130.00	13,130.00
				25,312.00	25,312.00
				88.00	88.00
				13,325.62	13,880.86
				13,120.00	13,120.00
				314,740.86	314,740.86
					281,765.83
					18.55
					(40.00)
					(5.00)
					(18.55)
					(6.30)
					(1,670.59)
91,941.54	57,463.16	324,718.50	261,974.37	386,805.08	1,449,412.32
86,263.10	57,681.34	324,718.50	310,702.15	383,046.28	1,488,921.04
5,678.44				3,758.80	9,437.24
91,941.54	57,681.34	324,718.50	310,702.15	386,805.08	1,498,358.28
	(218.18)		(48,727.78)		(48,945.96)
\$ 91,941.54	\$ 57,463.16	\$ 324,718.50	\$ 261,974.37	\$ 386,805.08	\$ 1,449,412.32

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Rates of Taxation
October 1, 2014 through September 30, 2017

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 Mills
School	3.0 Mills

County Taxes

The County Commission levied taxes for county purposes as follows:

General	5.0 Mills
Road and Bridge	2.5 Mills
County Special	5.0 Mills
County-Wide School	14.0 Mills
School District	3.0 Mills
County-Wide School Special	5.0 Mills
County-Wide School Special	10.0 Mills

Municipal Taxes

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

Tuskegee	10.0 Mills
Notasulga	5.0 Mills
Franklin	5.0 Mills
Shorter	5.0 Mills

Timber Tax

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

***Occupational Tax
Summary of Receipts, Disbursements and Balances
June 1, 2015 through May 31, 2018***

	50% Health Care Authority	25% Jail Fund
<u>Receipts</u>		
Occupational Tax	\$ 995,868.31	\$ 497,934.17
Total Receipts	<u>995,868.31</u>	<u>497,934.17</u>
<u>Disbursements</u>		
Distribution of Occupational Tax	995,868.31	497,934.17
Total Disbursements	<u>995,868.31</u>	<u>497,934.17</u>
Excess of Receipts Over/(Under) Disbursements		
Balances - June 1, 2015		
Balances - May 31, 2018	<u>\$</u>	<u>\$</u>

25% General Fund	1.85% RDS Commissions	3.15% General Commissions	Interest Earned	Total
\$ 497,934.17	\$ 38,707.07	\$ 62,059.22	\$	\$ 2,092,502.94
497,934.17	38,707.07	62,059.22		2,092,502.94
497,934.17	38,707.07	62,059.22		2,092,502.94
497,934.17	38,707.07	62,059.22		2,092,502.94
			1,518.97	1,518.97
\$	\$	\$	\$ 1,518.97	\$ 1,518.97

***Special Funds of the Revenue Commissioner
Summary of Receipts, Disbursements and Balances
June 1, 2015 through May 31, 2018***

	Special Fund of the Revenue Commissioner	Manufactured Home Trust Fund	Occupational Tax Commissions Fund
<u>Receipts</u>			
Manufactured Home Issuance Fees	\$	\$ 669.00	\$
Commissions			64,055.86
Interest Earned	14.54		
Miscellaneous			4,715.43
Total Receipts	<u>14.54</u>	<u>669.00</u>	<u>68,771.29</u>
<u>Disbursements</u>			
Salaries			88,261.06
Travel			2,107.01
Office Expense			4,013.01
Miscellaneous		84.00	10,330.80
Total Disbursements		<u>84.00</u>	<u>104,711.88</u>
Excess of Receipts Over/(Under) Disbursements	14.54	585.00	(35,940.59)
Balances - June 1, 2015	<u>2,155.42</u>	<u>3,122.86</u>	<u>43,332.04</u>
Balances - May 31, 2018	<u>\$ 2,169.96</u>	<u>\$ 3,707.86</u>	<u>\$ 7,391.45</u>