

Report on the
Office of Revenue Commissioner

Cleburne County, Alabama

Ad Valorem Tax Assessments:

October 1, 2014 through September 30, 2016

Ad Valorem Tax Collections:

June 27, 2015 through May 25, 2017

Manufactured Home Registrations:

June 1, 2015 through May 31, 2017

Filed: April 6, 2018



**Department of
Examiners of Public Accounts**

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Ronald L. Jones, Chief Examiner



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Honorable Ronald L. Jones
Chief Examiner of Public Accounts
Montgomery, Alabama 36130

Dear Sir:

Under the authority of the *Code of Alabama 1975*, Section 41-5-21, I submit this report on the results of the examination of the Office of Revenue Commissioner, Cleburne County, Alabama, on ad valorem tax assessments for the period October 1, 2014 through September 30, 2016; ad valorem tax collections for the period June 27, 2015 through May 25, 2017; and manufactured home registrations for the period June 1, 2015 through May 31, 2017.

Sworn to and subscribed before me this
the 6 day of February, 2018.

April Phillips
Notary Public

Respectfully submitted,

Isabelle Lisenby
Isabelle Lisenby
Examiner of Public Accounts

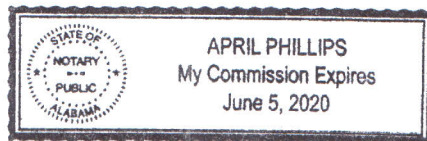
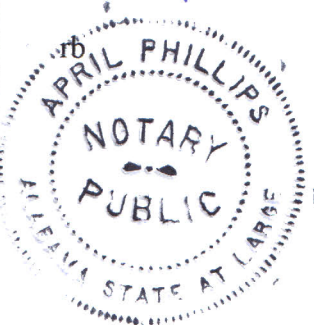


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Department of
Examiners of Public Accounts

SUMMARY

**Office of Revenue Commissioner
Cleburne County, Alabama
Regular Assessments: October 1, 2014 through September 30, 2016
Regular Collections: June 27, 2015 through May 25, 2017
Other Collections: June 1, 2015 through May 31, 2017**

The Office of Revenue Commissioner, Cleburne County, Alabama, (hereinafter referred to as the "Revenue Commissioner") was created by the *Code of Alabama 1975*, Section 45-15-240. The Revenue Commissioner is responsible for the fair assessment of property, as required by the *Code of Alabama 1975*, Section 40-7-1, and the collection of ad valorem tax as required by the *Code of Alabama 1975*, Sections 40-5-1 through 40-5-46. The Revenue Commissioner annually assesses all real estate, together with improvements thereon, and all personal property. Based on these assessments, the Revenue Commissioner is also responsible for collecting all ad valorem taxes. The Revenue Commissioner is also responsible for issuing manufactured home registration decals.

Honorable Joyce Robinson Fuller served as Revenue Commissioner during the examination period.

The *Code of Alabama 1975*, Section 40-3-2, provides for the establishment of a three-member Board of Equalization to review the tax assessments that have been prepared by the Revenue Commissioner. Taxpayers that are dissatisfied with their property tax assessments can appeal to the County Board of Equalization as provided in the *Code of Alabama 1975*, Section 40-3-19.

Exhibits 2 through 15 provide information on the taxes that were assessed and collected by the Revenue Commissioner during the examination. These taxes were assessed based on the rates shown on Exhibit 16 for the State, County, Board of Education and the various municipalities. Exhibits 17 and 18 provide information on the receipts, disbursements, and balances of the Special Funds of the Revenue Commissioner.

This report encompasses an examination of the Revenue Commissioner and a review of compliance by the Revenue Commissioner with applicable laws and regulations of the State of Alabama in accordance with the requirements of the Department of Examiners of Public Accounts under the authority of the *Code of Alabama 1975*, Section 41-5-14.

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

Amounts due include amounts at the examination ending date which should have previously been remitted to the proper agencies. These amounts result from errors in the distribution of collections, failure to collect all costs that have been levied by a particular agency, or from calculation errors in the distribution reports. Amounts overpaid include amounts remitted to an agency by the Revenue Commissioner in excess of amounts the agency was entitled to receive.

Exhibit 1 summarizes the amounts due and overpaid by the Revenue Commissioner. These amounts resulted from errors made in calculating, withholding and distributing the interest earned on the bank accounts and assessment fees. Amounts due were settled at the conclusion of the examination. Refund petitions were furnished to the Revenue Commissioner for amounts overpaid.

The following official was invited to an exit conference to discuss the content of this report: Joyce Robinson Fuller, Revenue Commissioner. The following individuals attended the exit conference held at the office of the Revenue Commissioner: Joyce Robinson Fuller, Revenue Commissioner and representatives from the Department of Examiners of Public Accounts: Gwyn M. Griggs, Audit Manager; and Isabelle Lisenby, Examiner.

Financial Information

Summary of Audit Settlement**Regular Assessments: October 1, 2014 through September 30, 2016****Regular Collections: June 27, 2015 through May 25, 2017****Other Collections: June 1, 2015 through May 31, 2017**

	2015-2016 Audit Settlement	
	Amounts Due	Amounts Overpaid
<hr/>		
<u>Cleburne County</u>		
Interest Earned	\$ 142.77	\$
Fees on Assessments		(10.00)
Total Cleburne County	<u>142.77</u>	<u>(10.00)</u>
<u>Officials and Individuals</u>		
Interest Earned - Revenue Commissioner's Discretionary Fund	17.71	
Interest Earned - Probate Judge's Discretionary Fund	17.71	
Total Officials and Individuals	<u>35.42</u>	
Totals	<u>\$ 178.19</u>	<u>\$ (10.00)</u>

2014-2015 Audit Settlement		Combined Amounts Due	Combined Amounts Overpaid	Net Settlement	
Amounts Due	Amounts Overpaid			Amounts Due	Amounts Overpaid
\$ 135.37	\$	\$ 278.14	\$	\$ 278.14	\$
			(10.00)		(10.00)
135.37		278.14	(10.00)	278.14	(10.00)
16.81		34.52		34.52	
16.81		34.52		34.52	
33.62		69.04		69.04	
\$ 168.99	\$	\$ 347.18	\$ (10.00)	\$ 347.18	\$ (10.00)

Detail of Disbursements and Audit Settlement***Regular Assessments: October 1, 2015 through September 30, 2016******Distribution Period: June 9, 2016 through May 25, 2017******Other Collections: June 1, 2016 through May 31, 2017***

	Total Collections	Commissions and Special Deductions
<u>State of Alabama</u>		
<u>Ad Valorem Taxes</u>		
General	\$ 265,855.65	\$ (27,124.28)
Soldier	106,340.24	(12,333.60)
School	319,021.29	(37,015.92)
Total Ad Valorem Taxes	691,217.18	(76,473.80)
Acreage Assessment on Forestland	18,998.86	(759.94)
Manufactured Home Registrations	5,029.00	
Total State of Alabama	715,245.04	(77,233.74)
<u>Cleburne County</u>		
<u>Ad Valorem Taxes</u>		
General	565,348.40	(70,776.57)
Road and Bridge	282,673.92	(38,363.93)
Hospital	452,277.53	(61,361.32)
Fire Tax	226,135.60	(12,094.35)
Total Ad Valorem Taxes	1,526,435.45	(182,596.17)
Fees and Commissions on Assessments	130.00	78,210.31
Fees and Commissions on Collections	3,475.00	78,210.31
Salary - Revenue Commissioner		89,267.01
Salary - Supernumerary Official		23,620.45
Operating Budget		79,941.40
Reappraisal Budget		233,513.80
Citations and Probate Fees	5,510.00	
Returned Check Fees	30.00	
Map and Copy Fees	13.00	
Mail Fees	5,460.00	
Advertising	3,827.94	
Tax Sale/Redemptions Fees	22.00	
Excess on Land Sales	14,382.31	
Interest Earned - County General Fund	142.77	
Manufactured Home Registrations	12,424.50	
Total Cleburne County	1,571,852.97	400,167.11
Sub-Total Forward	\$ 2,287,098.01	\$ 322,933.37

Net Amount to Be Remitted		Remittances	Audit Settlement		
			Amounts Due	Amounts Overpaid	
\$	238,731.37	\$	238,731.37	\$	
	94,006.64		94,006.64		
	282,005.37		282,005.37		
	614,743.38		614,743.38		
	18,238.92		18,238.92		
	5,029.00		5,029.00		
	638,011.30		638,011.30		
	494,571.83		494,571.83		
	244,309.99		244,309.99		
	390,916.21		390,916.21		
	214,041.25		214,041.25		
	1,343,839.28		1,343,839.28		
	78,340.31		78,350.31		(10.00)
	81,685.31		81,685.31		
	89,267.01		89,267.01		
	23,620.45		23,620.45		
	79,941.40		79,941.40		
	233,513.80		233,513.80		
	5,510.00		5,510.00		
	30.00		30.00		
	13.00		13.00		
	5,460.00		5,460.00		
	3,827.94		3,827.94		
			22.00		
	14,382.31		14,382.31		
	142.77			142.77	
	12,424.50		12,424.50		
	1,971,998.08		1,971,887.31	142.77	(10.00)
\$	2,610,009.38	\$	2,609,898.61	\$	142.77
				\$	(10.00)

Detail of Disbursements and Audit Settlement***Regular Assessments: October 1, 2015 through September 30, 2016******Distribution Period: June 9, 2016 through May 25, 2017******Other Collections: June 1, 2016 through May 31, 2017***

	Total Collections	Commissions and Special Deductions
Sub-Total Brought Forward	\$ 2,287,098.01	\$ 322,933.37
<u>Cleburne County Schools</u>		
<u>Ad Valorem Taxes</u>		
County-Wide School Tax	1,056,449.55	(143,469.53)
District 1 School Tax	464,160.56	(63,057.36)
District 2 School Tax	474,901.67	(64,471.68)
Oxford Special School	27.04	(1.08)
Total Ad Valorem Taxes	1,995,538.82	(270,999.65)
Manufactured Home Registrations	5,029.00	
Total Cleburne County Schools	2,000,567.82	(270,999.65)
<u>Municipalities</u>		
<u>Ad Valorem Taxes</u>		
Heflin	413,811.94	(44,881.98)
Edwardsville	5,384.45	(597.71)
Fruithurst	19,176.52	(2,105.36)
Ranburne	40,692.69	(4,511.54)
Oxford	20.80	(0.84)
Total Ad Valorem Taxes	479,086.40	(52,097.43)
<u>Manufactured Home Registrations</u>		
Heflin	492.00	
Edwardsville	27.00	
Fruithurst	171.50	
Ranburne	131.00	
Total Manufactured Home Registrations	821.50	
Total Municipalities	479,907.90	(52,097.43)
<u>Other Collections</u>		
Mileage Final Settlement		163.71
Interest Earned - Revenue Commission Discretionary Fund	17.71	
Interest Earned - Probate Judge Discretionary Fund	17.71	
Firefighters' Annuity and Benefit	354.70	
Rescue Squad	390.00	
Manufactured Home Trust Fund	797.00	
Land Redemptions from Individuals	11,729.62	
Total Other Collections	13,306.74	163.71
Grand Total	\$ 4,780,880.47	\$

Net Amount to Be Remitted	Remittances	Audit Settlement	
		Amounts Due	Amounts Overpaid
\$ 2,610,009.38	\$ 2,609,898.61	\$ 142.77	\$ (10.00)
912,980.02	912,980.02		
401,103.20	401,103.20		
410,429.99	410,429.99		
25.96	25.96		
1,724,539.17	1,724,539.17		
5,029.00	5,029.00		
1,729,568.17	1,729,568.17		
368,929.96	368,929.96		
4,786.74	4,786.74		
17,071.16	17,071.16		
36,181.15	36,181.15		
19.96	19.96		
426,988.97	426,988.97		
492.00	492.00		
27.00	27.00		
171.50	171.50		
131.00	131.00		
821.50	821.50		
427,810.47	427,810.47		
163.71	163.71		
17.71		17.71	
17.71		17.71	
354.70	354.70		
390.00	390.00		
797.00	797.00		
11,729.62	11,729.62		
13,470.45	13,435.03	35.42	
\$ 4,780,858.47	\$ 4,780,712.28	\$ 178.19	\$ (10.00)

Summary of Ad Valorem Taxes and Distributions**Regular Assessments: October 1, 2015 through September 30, 2016****Regular Collections: June 9, 2016 through May 25, 2017**

	State Taxes	County Taxes
Gross Taxes Assessed	\$ 1,015,642.81	\$ 2,109,411.99
Errors in Assessments	(10,486.71)	(21,780.09)
Gross Taxes Assessed	1,005,156.10	2,087,631.90
Regular Homestead Exemptions	(48,518.21)	(52,948.35)
Act #48 Exemptions	(77,082.07)	(160,093.53)
Act #91-A Exemptions	(5,127.72)	(4,025.70)
Act #91-B Exemptions	(21,142.81)	(5,904.90)
Other Exemptions	(164,477.82)	(341,607.78)
Errors in Exemptions	1,820.65	2,100.87
Net Taxes Assessed	690,628.12	1,525,152.51
Interest	688.38	1,489.22
Litigations - All Prior Years	2,825.55	5,684.42
Litigations - All Prior Years	(2,825.55)	(5,684.42)
Refunds	(99.32)	(206.28)
Net Taxes Collected	691,217.18	1,526,435.45
<u>Disbursements</u>		
Final Settlement Mileage	163.71	
Commissions on Assessments	11,880.79	21,067.50
Commissions on Collections	11,880.79	21,067.50
Salary - Revenue Commissioner	13,735.75	26,557.64
Salary - Supernumerary	4,053.08	7,836.84
Operating Budget		28,108.29
Reappraisal Update	34,759.68	77,958.40
Sub-Total	76,473.80	182,596.17
Remittances	614,743.38	1,343,839.28
Total	\$ 691,217.18	\$ 1,526,435.45
<u>Taxable Valuations</u>		
Gross Valuations Assessed	156,252,740	156,252,740
Errors in Assessments	(1,613,340)	(1,613,340)
Gross Valuations Assessed	154,639,400	154,639,400
Regular Homestead Exemptions	(7,464,340)	(3,922,100)
Act #48 Exemptions	(11,858,780)	(11,858,780)
Act #91-A Exemptions	(788,880)	(298,200)
Act #91-B Exemptions	(3,252,740)	(437,400)
Other Exemptions	(25,304,280)	(25,304,280)
Errors in Exemptions	280,100	155,620
Net Valuations Assessed	106,250,480	112,974,260

County School Taxes	Municipal Taxes	Total Ad Valorem Taxes
\$ 2,656,323.62	\$ 557,477.32	\$ 6,338,855.74
(27,426.78)	(7,802.16)	(67,495.74)
2,628,896.84	549,675.16	6,271,360.00
(201,599.26)	(34,585.92)	(101,466.56)
(5,073.56)		(473,360.78)
		(14,226.98)
		(27,047.71)
(430,172.76)	(36,464.54)	(972,722.90)
1,766.98	82.32	5,770.82
1,993,818.24	478,707.02	4,688,305.89
1,980.34	562.74	4,720.68
7,299.21	4,564.56	20,373.74
(7,299.21)	(4,564.56)	(20,373.74)
(259.76)	(183.36)	(748.72)
1,995,538.82	479,086.40	4,692,277.85

		163.71
39,910.78	4,971.27	77,830.34
39,910.78	4,971.27	77,830.34
39,752.67	9,220.95	89,267.01
11,730.53		23,620.45
42,073.76	9,759.35	79,941.40
97,621.13	23,174.59	233,513.80
270,999.65	52,097.43	582,167.05
1,724,539.17	426,988.97	4,110,110.80
\$ 1,995,538.82	\$ 479,086.40	\$ 4,692,277.85

156,252,740	47,197,880
(1,613,340)	(650,180)
154,639,400	46,547,700
(11,858,780)	(2,949,780)
(298,200)	
(25,304,280)	(3,084,900)
103,940	6,860
117,282,080	40,519,880

Distribution of State Ad Valorem Taxes***Regular Assessments: October 1, 2015 through September 30, 2016******Regular Collections: June 9, 2016 through May 25, 2017***

	General	Soldier
Gross Taxes Assessed	\$ 390,631.85	\$ 156,252.74
Errors in Assessments	(4,033.35)	(1,613.34)
Gross Taxes Assessed	386,598.50	154,639.40
Regular Homestead Exemptions	(18,660.85)	(7,464.34)
Act #48 Exemptions	(29,646.95)	(11,858.78)
Act #91-A Exemptions	(1,972.20)	(788.88)
Act #91-B Exemptions	(8,131.85)	(3,252.74)
Other Exemptions	(63,260.70)	(25,304.28)
Errors in Exemptions	700.25	280.10
Net Taxes Assessed	265,626.20	106,250.48
Interest	267.65	105.04
Litigations - All Prior Years	1,086.75	434.70
Litigations - All Prior Years	(1,086.75)	(434.70)
Refunds	(38.20)	(15.28)
Net Taxes Collected	265,855.65	106,340.24
<u>Disbursements</u>		
Final Settlement Mileage	62.96	25.19
Commissions on Assessments	3,373.56	2,126.79
Commissions on Collections	3,373.56	2,126.79
Salary - Revenue Commissioner	5,268.48	2,116.82
Salary - Supernumerary	1,554.66	624.48
Reappraisal Update	13,491.06	5,313.53
Sub-Total	27,124.28	12,333.60
Remittances	238,731.37	94,006.64
Total	\$ 265,855.65	\$ 106,340.24

School	Total State Taxes
\$ 468,758.22	\$ 1,015,642.81
(4,840.02)	(10,486.71)
463,918.20	1,005,156.10
(22,393.02)	(48,518.21)
(35,576.34)	(77,082.07)
(2,366.64)	(5,127.72)
(9,758.22)	(21,142.81)
(75,912.84)	(164,477.82)
840.30	1,820.65
318,751.44	690,628.12
315.69	688.38
1,304.10	2,825.55
(1,304.10)	(2,825.55)
(45.84)	(99.32)
319,021.29	691,217.18
75.56	163.71
6,380.44	11,880.79
6,380.44	11,880.79
6,350.45	13,735.75
1,873.94	4,053.08
15,955.09	34,759.68
37,015.92	76,473.80
282,005.37	614,743.38
\$ 319,021.29	\$ 691,217.18

Distribution of County Ad Valorem Taxes***Regular Assessments: October 1, 2015 through September 30, 2016******Regular Collections: June 9, 2016 through May 25, 2017***

	General	Road and Bridge	Hospital
Gross Taxes Assessed	\$ 781,263.70	\$ 390,631.85	\$ 625,010.96
Errors in Assessments	(8,066.70)	(4,033.35)	(6,453.36)
Gross Taxes Assessed	773,197.00	386,598.50	618,557.60
Regular Homestead Exemptions	(19,610.50)	(9,805.25)	(15,688.40)
Act #48 Exemptions	(59,293.90)	(29,646.95)	(47,435.12)
Act #91-A Exemptions	(1,491.00)	(745.50)	(1,192.80)
Act #91-B Exemptions	(2,187.00)	(1,093.50)	(1,749.60)
Other Exemptions	(126,521.40)	(63,260.70)	(101,217.12)
Errors in Exemptions	778.10	389.05	622.48
Net Taxes Assessed	564,871.30	282,435.65	451,897.04
Interest	553.50	276.47	441.61
Litigations - All Prior Years	2,105.34	1,052.67	1,684.27
Litigations - All Prior Years	(2,105.34)	(1,052.67)	(1,684.27)
Refunds	(76.40)	(38.20)	(61.12)
Net Taxes Collected	565,348.40	282,673.92	452,277.53
<u>Disbursements</u>			
Commissions on Assessments	6,368.47	5,653.48	9,045.55
Commissions on Collections	6,368.47	5,653.48	9,045.55
Salary - Revenue Commissioner	11,934.24	5,624.39	8,999.01
Salary - Supernumerary	3,521.65	1,659.69	2,655.50
Operating Budget	12,631.06	5,952.78	9,524.45
Reappraisal Update	29,952.68	13,820.11	22,091.26
Sub-Total	70,776.57	38,363.93	61,361.32
Remittances	494,571.83	244,309.99	390,916.21
Total	\$ 565,348.40	\$ 282,673.92	\$ 452,277.53

Fire Protection		Total County Taxes	
\$	312,505.48	\$	2,109,411.99
	(3,226.68)		(21,780.09)
	309,278.80		2,087,631.90
	(7,844.20)		(52,948.35)
	(23,717.56)		(160,093.53)
	(596.40)		(4,025.70)
	(874.80)		(5,904.90)
	(50,608.56)		(341,607.78)
	311.24		2,100.87
	225,948.52		1,525,152.51
	217.64		1,489.22
	842.14		5,684.42
	(842.14)		(5,684.42)
	(30.56)		(206.28)
	226,135.60		1,526,435.45
			21,067.50
			21,067.50
			26,557.64
			7,836.84
			28,108.29
	12,094.35		77,958.40
	12,094.35		182,596.17
	214,041.25		1,343,839.28
\$	226,135.60	\$	1,526,435.45

Distribution of County School Ad Valorem Taxes

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

Regular Collections: June 9, 2016 through May 25, 2017

	County-Wide	District #1	District #2
Gross Taxes Assessed	\$ 1,406,274.66	\$ 557,518.24	\$ 692,503.68
Errors in Assessments	(14,520.06)	(6,578.56)	(6,328.16)
Gross Taxes Assessed	1,391,754.60	550,939.68	686,175.52
Act #48 Exemptions	(106,729.02)	(53,536.48)	(41,333.76)
Act #91-A Exemptions	(2,683.80)	(935.52)	(1,454.24)
Other Exemptions	(227,738.52)	(33,393.76)	(169,040.48)
Errors in Exemptions	935.46	659.84	171.68
Net Taxes Assessed	1,055,538.72	463,733.76	474,518.72
Interest	1,048.35	426.80	505.19
Litigations - All Prior Years	3,789.61	90.40	3,419.20
Litigations - All Prior Years	(3,789.61)	(90.40)	(3,419.20)
Refunds	(137.52)		(122.24)
Net Taxes Collected	1,056,449.55	464,160.56	474,901.67

Disbursements

Commissions on Assessments	21,128.99	9,283.21	9,498.04
Commissions on Collections	21,128.99	9,283.21	9,498.04
Salary - Revenue Commissioner	21,045.57	9,227.49	9,479.61
Salary - Supernumerary	6,210.29	2,722.92	2,797.32
Operating Budget	22,274.38	9,766.27	10,033.11
Reappraisal Update	51,681.31	22,774.26	23,165.56
Sub-Total	143,469.53	63,057.36	64,471.68
Remittances	912,980.02	401,103.20	410,429.99
Total	\$ 1,056,449.55	\$ 464,160.56	\$ 474,901.67

Taxable Valuations

Gross Valuations Assessed	156,252,740	69,689,780	86,562,960
Errors in Assessments	(1,613,340)	(822,320)	(791,020)
Gross Valuations Assessed	154,639,400	68,867,460	85,771,940
Act #48 Exemptions	(11,858,780)	(6,692,060)	(5,166,720)
Act #91-A Exemptions	(298,200)	(116,940)	(181,780)
Other Exemptions	(25,304,280)	(4,174,220)	(21,130,060)
Errors in Exemptions	103,940	82,480	21,460
Net Valuations Assessed	117,282,080	57,966,720	59,314,840

Oxford Special School	Total County School Taxes
\$ 27.04	\$ 2,656,323.62
	(27,426.78)
27.04	2,628,896.84
	(201,599.26)
	(5,073.56)
	(430,172.76)
	1,766.98
27.04	1,993,818.24
	1,980.34
	7,299.21
	(7,299.21)
	(259.76)
27.04	1,995,538.82
	39,910.78
0.54	39,910.78
	39,752.67
	11,730.53
	42,073.76
	97,621.13
1.08	270,999.65
25.96	1,724,539.17
\$ 27.04	\$ 1,995,538.82

2,080

2,080

2,080

Distribution of Municipal Ad Valorem Taxes

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

Regular Collections: June 9, 2016 through May 25, 2017

	Heflin	Edwardsville	Fruithurst
Gross Taxes Assessed	\$ 477,236.64	\$ 6,352.20	\$ 21,855.12
Errors in Assessments	(6,140.64)		
Gross Taxes Assessed	471,096.00	6,352.20	21,855.12
Act #48 Exemptions	(27,389.76)	(579.60)	(1,653.36)
Other Exemptions	(30,295.44)	(395.90)	(1,045.44)
Errors in Exemptions	81.84		
Net Taxes Assessed	413,492.64	5,376.70	19,156.32
Interest	502.66	7.75	20.20
Litigations - All Prior Years	4,564.56		
Litigations - All Prior Years	(4,564.56)		
Refunds	(183.36)		
Net Taxes Collected	413,811.94	5,384.45	19,176.52

Disbursements

Commissions on Assessments	4,287.68	56.87	200.35
Commissions on Collections	4,287.68	56.87	200.35
Salary - Revenue Commissioner	7,977.10	101.66	366.37
Operational Budget	8,393.66	111.63	402.39
Reappraisal Update	19,935.86	270.68	935.90
Sub-Total	44,881.98	597.71	2,105.36
Remittances	368,929.96	4,786.74	17,071.16
Total	\$ 413,811.94	\$ 5,384.45	\$ 19,176.52

Taxable Valuations

Gross Valuations Assessed	39,769,720	1,270,440	1,821,260
Errors in Assessments	(511,720)		
Gross Valuations Assessed	39,258,000	1,270,440	1,821,260
Act #48 Exemptions	(2,282,480)	(115,920)	(137,780)
Other Exemptions	(2,524,620)	(79,180)	(87,120)
Errors in Exemptions	6,820		
Net Valuations Assessed	34,457,720	1,075,340	1,596,360

Ranburne		Oxford	Total Municipal Taxes
\$	52,012.56	\$ 20.80	\$ 557,477.32
	(1,661.52)		(7,802.16)
	50,351.04	20.80	549,675.16
	(4,963.20)		(34,585.92)
	(4,727.76)		(36,464.54)
	0.48		82.32
	40,660.56	20.80	478,707.02
	32.13		562.74
			4,564.56
			(4,564.56)
			(183.36)
	40,692.69	20.80	479,086.40
	425.95	0.42	4,971.27
	425.95	0.42	4,971.27
	775.82		9,220.95
	851.67		9,759.35
	2,032.15		23,174.59
	4,511.54	0.84	52,097.43
	36,181.15	19.96	426,988.97
\$	40,692.69	\$ 20.80	\$ 479,086.40
	4,334,380	2,080	47,197,880
	(138,460)		(650,180)
	4,195,920	2,080	46,547,700
	(413,600)		(2,949,780)
	(393,980)		(3,084,900)
	40		6,860
	3,388,380	2,080	40,519,880

Distribution of Fees and Other Collections***Regular Collections: June 9, 2016 through May 25, 2017******Other Collections: June 1, 2016 through May 31, 2017***

	Forestry Acreage Assessment	Commissions and Fees on Assessments	Commissions and Fees on Collections
Fees on Assessments	\$	\$ 130.00	\$
Fees on Collections			3,475.00
Acreage Assessments	19,124.18		
Deductions from Ad Valorem Taxes			
Interest Collected	9.26		
Manufactured Home Registrations			
Mail Fees			
Advertising			
Citations and Probate Fees			
Return Check Fees			
Map and Copy Fees			
Excess on Land Sales			
Land Redemptions from Individuals			
Tax Sale/Redemptions Fees			
Interest Earned			
Firefighters' Annuity and Benefits			
Rescue Squad Fee			
Commissions	(759.94)	78,210.31	78,210.31
Errors in Assessments	(134.58)		
Amount for Distribution	<u>18,238.92</u>	<u>78,340.31</u>	<u>81,685.31</u>
<u>Disbursements</u>			
Remittances	18,238.92	78,350.31	81,685.31
Amounts Due			
Sub-Total	<u>18,238.92</u>	<u>78,350.31</u>	<u>81,685.31</u>
Amounts Overpaid		(10.00)	
Total	<u>\$ 18,238.92</u>	<u>\$ 78,340.31</u>	<u>\$ 81,685.31</u>

Official's Salary	Supernumerary Official's Salaries	Operating Budget	Reappraisal Budget	Other Collections	Total
\$	\$	\$	\$	\$	\$ 130.00
					3,475.00
					19,124.18
89,267.01	23,620.45	79,941.40	233,513.80	163.71	426,506.37
					9.26
				24,101.00	24,101.00
				5,460.00	5,460.00
				3,827.94	3,827.94
				5,510.00	5,510.00
				30.00	30.00
				13.00	13.00
				14,382.31	14,382.31
				11,729.62	11,729.62
				22.00	22.00
				178.19	178.19
				354.70	354.70
				390.00	390.00
					155,660.68
					(134.58)
89,267.01	23,620.45	79,941.40	233,513.80	66,162.47	670,769.67
89,267.01	23,620.45	79,941.40	233,513.80	65,984.28	670,601.48
				178.19	178.19
89,267.01	23,620.45	79,941.40	233,513.80	66,162.47	670,779.67
					(10.00)
\$ 89,267.01	\$ 23,620.45	\$ 79,941.40	\$ 233,513.80	\$ 66,162.47	\$ 670,769.67

Detail of Disbursements and Audit Settlement***Regular Assessments: October 1, 2014 through September 30, 2015******Distribution Period: June 27, 2015 through June 8, 2016******Other Collections: June 1, 2015 through May 31, 2016***

	Total Collections	Commissions and Special Deductions
<u>State of Alabama</u>		
<u>Ad Valorem Taxes</u>		
General	\$ 260,948.43	\$ (26,131.29)
Soldier	104,377.77	(11,893.65)
School	313,133.33	(35,428.87)
Total Ad Valorem Taxes	678,459.53	(73,453.81)
Acreage Assessment on Forestland	19,067.51	(762.68)
Manufactured Home Registrations	4,611.50	
Total State of Alabama	702,138.54	(74,216.49)
<u>Cleburne County</u>		
<u>Ad Valorem Taxes</u>		
General	554,529.24	(66,982.61)
Road and Bridge	277,264.56	(36,720.19)
Hospital	443,623.14	(59,116.12)
Fire Tax	221,808.20	(11,301.41)
Total Ad Valorem Taxes	1,497,225.14	(174,120.33)
Fees and Commissions on Assessments	355.00	76,524.70
Fees and Commissions on Collections	3,519.59	76,524.70
Salary - Revenue Commissioner		89,062.86
Salary - Supernumerary Official		23,620.44
Operating Budget		74,340.54
Reappraisal Budget		219,859.03
Citations and Probate Fees	6,000.72	
Return Check Fees	120.00	
Mail Fees	5,910.72	
Advertising	3,425.00	
Tax Sale/Redemption Fees	49.50	
Map and Copy Money	26.00	
Interest Earned - County General Fund	135.37	
Manufactured Home Registrations	11,504.50	
Total Cleburne County	1,528,271.54	385,811.94
Sub-Total Forward	\$ 2,230,410.08	\$ 311,595.45

Net Amount to Be Remitted		Remittances	Audit Settlement	
			Amounts Due	Amounts Overpaid
\$	234,817.14	\$	234,817.14	\$
	92,484.12		92,484.12	
	277,704.46		277,704.46	
	605,005.72		605,005.72	
	18,304.83		18,304.83	
	4,611.50		4,611.50	
	627,922.05		627,922.05	
	487,546.63		487,546.63	
	240,544.37		240,544.37	
	384,507.02		384,507.02	
	210,506.79		210,506.79	
	1,323,104.81		1,323,104.81	
	76,879.70		76,879.70	
	80,044.29		80,044.29	
	89,062.86		89,062.86	
	23,620.44		23,620.44	
	74,340.54		74,340.54	
	219,859.03		219,859.03	
	6,000.72		6,000.72	
	120.00		120.00	
	5,910.72		5,910.72	
	3,425.00		3,425.00	
	49.50		49.50	
	26.00		26.00	
	135.37		135.37	
	11,504.50		11,504.50	
	1,914,083.48		1,913,948.11	135.37
\$	2,542,005.53	\$	2,541,870.16	\$ 135.37

Detail of Disbursements and Audit Settlement***Regular Assessments: October 1, 2014 through September 30, 2015******Distribution Period: June 27, 2015 through June 8, 2016******Other Collections: June 1, 2015 through May 31, 2016***

	Total Collections	Commissions and Special Deductions
Sub-Total Brought Forward	\$ 2,230,410.08	\$ 311,595.45
<u>Cleburne County Schools</u>		
<u>Ad Valorem Taxes</u>		
County-Wide School Tax	1,037,481.48	(137,947.94)
District 1 School Tax	454,886.55	(58,491.77)
District 2 School Tax	467,315.11	(64,109.60)
Oxford Special School	27.04	(1.08)
Total Ad Valorem Taxes	1,959,710.18	(260,550.39)
Manufactured Home Registrations	4,606.50	
Total Cleburne County Schools	1,964,316.68	(260,550.39)
<u>Municipalities</u>		
<u>Ad Valorem Taxes</u>		
Heflin	407,998.72	(43,962.61)
Edwardsville	5,199.22	(487.91)
Fruithurst	18,738.73	(2,448.98)
Ranburne	39,680.25	(4,309.96)
Oxford	20.80	(0.84)
Total Ad Valorem Taxes	471,637.72	(51,210.30)
<u>Manufactured Home Registrations</u>		
Heflin	379.00	
Edwardsville	27.00	
Fruithurst	138.00	
Ranburne	129.50	
Total Manufactured Home Registrations	673.50	
Total Municipalities	472,311.22	(51,210.30)
<u>Officials and Individuals</u>		
Final Settlement Mileage		165.24
Interest Earned - Revenue Commission Discretionary Fund	16.81	
Interest Earned - Probate Discretionary Fund	16.81	
Firefighters' Annuity and Benefit	266.29	
Manufactured Home Trust Fund	740.00	
Excess from Land Sales	14,460.40	
Land Redemptions from Individuals	4,992.55	
Total Other Collections	20,492.86	165.24
Grand Total	\$ 4,687,530.84	\$

Net Amount to Be Remitted	Remittances	Audit Settlement	
		Amounts Due	Amounts Overpaid
\$ 2,542,005.53	\$ 2,541,870.16	\$ 135.37	\$
899,533.54	899,533.54		
396,394.78	396,394.78		
403,205.51	403,205.51		
25.96	25.96		
1,699,159.79	1,699,159.79		
4,606.50	4,606.50		
1,703,766.29	1,703,766.29		
364,036.11	364,036.11		
4,711.31	4,711.31		
16,289.75	16,289.75		
35,370.29	35,370.29		
19.96	19.96		
420,427.42	420,427.42		
379.00	379.00		
27.00	27.00		
138.00	138.00		
129.50	129.50		
673.50	673.50		
421,100.92	421,100.92		
165.24	165.24		
16.81		16.81	
16.81		16.81	
266.29	266.29		
740.00	740.00		
14,460.40	14,460.40		
4,992.55	4,992.55		
20,658.10	20,624.48	33.62	
\$ 4,687,530.84	\$ 4,687,361.85	\$ 168.99	\$

Summary of Ad Valorem Taxes and Distributions

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

Regular Collections: June 27, 2015 through June 8, 2016

	State Taxes	County Taxes	County School Taxes
Gross Taxes Assessed	\$ 1,085,806.80	\$ 2,255,137.20	\$ 2,839,829.44
Errors in Assessments	(92,171.69)	(191,433.51)	(241,064.42)
Gross Taxes Assessed	993,635.11	2,063,703.69	2,598,765.02
Regular Homestead Exemptions	(49,217.74)	(53,699.76)	
Act #48 Exemptions	(77,940.98)	(161,877.42)	(203,845.64)
Act #91-A Exemptions	(4,175.08)	(3,606.12)	(4,545.20)
Act #91-B Exemptions	(20,449.00)	(5,942.43)	
Other Exemptions	(166,203.57)	(345,192.03)	(434,686.26)
Errors in Exemptions	2,173.47	2,440.53	2,153.22
Net Taxes Assessed	677,822.21	1,495,826.46	1,957,841.14
Interest	685.35	1,498.43	1,994.65
Litigations - All Prior Years	2,825.55	5,684.42	7,299.21
Litigations - All Prior Years	(2,825.55)	(5,684.42)	(7,299.21)
Refunds	(48.03)	(99.75)	(125.61)
Net Taxes Collected	678,459.53	1,497,225.14	1,959,710.18

Disbursements

Final Settlement Mileage	165.24		
Commissions on Assessments	11,674.69	20,678.04	39,194.19
Commissions on Collections	11,674.69	20,678.04	39,194.19
Salary - Revenue Commissioner	13,766.71	25,867.60	39,755.88
Salary - Supernumerary	4,095.93	7,696.22	11,828.29
Operating Budget		25,539.30	39,251.25
Reappraisal Update	32,076.55	73,661.13	91,326.59
Sub-Total	73,453.81	174,120.33	260,550.39
Remittances	605,005.72	1,323,104.81	1,699,159.79
Total	\$ 678,459.53	\$ 1,497,225.14	\$ 1,959,710.18

Taxable Valuations

Gross Valuations Assessed	167,047,200	167,047,200	167,047,200
Errors in Assessments	(14,180,260)	(14,180,260)	(14,180,260)
Gross Valuations Assessed	152,866,940	152,866,940	152,866,940
Regular Homestead Exemptions	(7,571,960)	(3,977,760)	
Act #48 Exemptions	(11,990,920)	(11,990,920)	(11,990,920)
Act #91-A Exemptions	(642,320)	(267,120)	(267,120)
Act #91-B Exemptions	(3,146,000)	(440,180)	
Other Exemptions	(25,569,780)	(25,569,780)	(25,569,780)
Errors in Exemptions	334,380	180,780	126,660
Net Valuations Assessed	104,280,340	110,801,960	115,165,780

Municipal Taxes	Total Ad Valorem Taxes
\$ 577,398.16	\$ 6,758,171.60
(32,282.58)	(556,952.20)
545,115.58	6,201,219.40
	(102,917.50)
(34,864.00)	(478,528.04)
	(12,326.40)
	(26,391.43)
(39,250.94)	(985,332.80)
	6,767.22
471,000.64	4,602,490.45
637.08	4,815.51
4,564.56	20,373.74
(4,564.56)	(20,373.74)
	(273.39)
471,637.72	4,607,032.57

	165.24
4,596.44	76,143.36
4,596.44	76,143.36
9,672.67	89,062.86
	23,620.44
9,549.99	74,340.54
22,794.76	219,859.03
51,210.30	559,334.83
420,427.42	4,047,697.74
\$ 471,637.72	\$ 4,607,032.57

49,009,500
(2,859,440)
46,150,060
(2,977,900)
(3,317,100)
39,855,060

Distribution of State Ad Valorem Taxes***Regular Assessments: October 1, 2014 through September 30, 2015******Regular Collections: June 27, 2015 through June 8, 2016***

	General	Soldier
Gross Taxes Assessed	\$ 417,618.00	\$ 167,047.20
Errors in Assessments	(35,450.65)	(14,180.26)
Gross Taxes Assessed	382,167.35	152,866.94
Regular Homestead Exemptions	(18,929.90)	(7,571.96)
Act #48 Exemptions	(29,977.30)	(11,990.92)
Act #91-A Exemptions	(1,605.80)	(642.32)
Act #91-B Exemptions	(7,865.00)	(3,146.00)
Other Exemptions	(63,924.45)	(25,569.78)
Errors in Exemptions	835.95	334.38
Net Taxes Assessed	260,700.85	104,280.34
Interest	266.06	104.81
Litigations - All Prior Years	1,086.75	434.70
Litigations - All Prior Years	(1,086.75)	(434.70)
Refunds	(18.48)	(7.38)
Net Taxes Collected	260,948.43	104,377.77
<u>Disbursements</u>		
Final Settlement Mileage	63.56	25.42
Commissions on Assessments	3,324.47	2,087.55
Commissions on Collections	3,324.47	2,087.55
Salary - Revenue Commissioner	5,294.97	2,117.91
Salary - Supernumerary	1,575.37	630.15
Reappraisal Update	12,548.45	4,945.07
Sub-Total	26,131.29	11,893.65
Remittances	234,817.14	92,484.12
Total	\$ 260,948.43	\$ 104,377.77

School	Total State Taxes
\$ 501,141.60	\$ 1,085,806.80
(42,540.78)	(92,171.69)
458,600.82	993,635.11
(22,715.88)	(49,217.74)
(35,972.76)	(77,940.98)
(1,926.96)	(4,175.08)
(9,438.00)	(20,449.00)
(76,709.34)	(166,203.57)
1,003.14	2,173.47
312,841.02	677,822.21
314.48	685.35
1,304.10	2,825.55
(1,304.10)	(2,825.55)
(22.17)	(48.03)
313,133.33	678,459.53
76.26	165.24
6,262.67	11,674.69
6,262.67	11,674.69
6,353.83	13,766.71
1,890.41	4,095.93
14,583.03	32,076.55
35,428.87	73,453.81
277,704.46	605,005.72
\$ 313,133.33	\$ 678,459.53

Distribution of County Ad Valorem Taxes***Regular Assessments: October 1, 2014 through September 30, 2015******Regular Collections: June 27, 2015 through June 8, 2016***

	General	Road and Bridge	Hospital
Gross Taxes Assessed	\$ 835,236.00	\$ 417,618.00	\$ 668,188.80
Errors in Assessments	(70,901.30)	(35,450.65)	(56,721.04)
Gross Taxes Assessed	764,334.70	382,167.35	611,467.76
Regular Homestead Exemptions	(19,888.80)	(9,944.40)	(15,911.04)
Act #48 Exemptions	(59,954.60)	(29,977.30)	(47,963.68)
Act #91-A Exemptions	(1,335.60)	(667.80)	(1,068.48)
Act #91-B Exemptions	(2,200.90)	(1,100.45)	(1,760.72)
Other Exemptions	(127,848.90)	(63,924.45)	(102,279.12)
Errors in Exemptions	903.90	451.95	723.12
Net Taxes Assessed	554,009.80	277,004.90	443,207.84
Interest	556.37	278.14	444.85
Litigations - All Prior Years	2,105.34	1,052.67	1,684.27
Litigations - All Prior Years	(2,105.34)	(1,052.67)	(1,684.27)
Refunds	(36.93)	(18.48)	(29.55)
Net Taxes Collected	554,529.24	277,264.56	443,623.14
<u>Disbursements</u>			
Commissions on Assessments	6,260.28	5,545.30	8,872.46
Commissions on Collections	6,260.28	5,545.30	8,872.46
Salary - Revenue Commissioner	11,246.77	5,623.43	8,997.40
Salary - Supernumerary	3,346.19	1,673.08	2,676.95
Operating Budget	11,104.05	5,552.02	8,883.23
Reappraisal Update	28,765.04	12,781.06	20,813.62
Sub-Total	66,982.61	36,720.19	59,116.12
Remittances	487,546.63	240,544.37	384,507.02
Total	\$ 554,529.24	\$ 277,264.56	\$ 443,623.14

Fire Protection		Total County Taxes	
\$	334,094.40	\$	2,255,137.20
	(28,360.52)		(191,433.51)
	305,733.88		2,063,703.69
	(7,955.52)		(53,699.76)
	(23,981.84)		(161,877.42)
	(534.24)		(3,606.12)
	(880.36)		(5,942.43)
	(51,139.56)		(345,192.03)
	361.56		2,440.53
	221,603.92		1,495,826.46
	219.07		1,498.43
	842.14		5,684.42
	(842.14)		(5,684.42)
	(14.79)		(99.75)
	221,808.20		1,497,225.14
			20,678.04
			20,678.04
			25,867.60
			7,696.22
			25,539.30
	11,301.41		73,661.13
	11,301.41		174,120.33
	210,506.79		1,323,104.81
\$	221,808.20	\$	1,497,225.14

Distribution of County School Ad Valorem Taxes

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

Regular Collections: June 27, 2015 through June 8, 2016

	County-Wide	District #1	District #2
Gross Taxes Assessed	\$ 1,503,424.80	\$ 610,257.76	\$ 726,119.84
Errors in Assessments	(127,622.34)	(67,719.20)	(45,722.88)
Gross Taxes Assessed	1,375,802.46	542,538.56	680,396.96
Act #48 Exemptions	(107,918.28)	(54,464.96)	(41,462.40)
Act #91-A Exemptions	(2,404.08)	(1,002.24)	(1,138.88)
Other Exemptions	(230,128.02)	(33,516.96)	(171,041.28)
Errors in Exemptions	1,139.94	944.16	69.12
Net Taxes Assessed	1,036,492.02	454,498.56	466,823.52
Interest	1,055.97	387.99	550.69
Litigations - All Prior Years	3,789.61	90.40	3,419.20
Litigations - All Prior Years	(3,789.61)	(90.40)	(3,419.20)
Refunds	(66.51)		(59.10)
Net Taxes Collected	1,037,481.48	454,886.55	467,315.11

Disbursements

Commissions on Assessments	20,749.63	9,097.72	9,346.30
Commissions on Collections	20,749.63	9,097.72	9,346.30
Salary - Revenue Commissioner	21,047.25	8,825.95	9,882.68
Salary - Supernumerary	6,262.04	2,625.93	2,940.32
Operating Budget	20,780.07	8,713.94	9,757.24
Reappraisal Update	48,359.32	20,130.51	22,836.76
Sub-Total	137,947.94	58,491.77	64,109.60
Remittances	899,533.54	396,394.78	403,205.51
Total	\$ 1,037,481.48	\$ 454,886.55	\$ 467,315.11

Taxable Valuations

Gross Valuations Assessed	167,047,200	76,282,220	90,764,980
Errors in Assessments	(14,180,260)	(8,464,900)	(5,715,360)
Gross Valuations Assessed	152,866,940	67,817,320	85,049,620
Act #48 Exemptions	(11,990,920)	(6,808,120)	(5,182,800)
Act #91-A Exemptions	(267,120)	(125,280)	(142,360)
Other Exemptions	(25,569,780)	(4,189,620)	(21,380,160)
Errors in Exemptions	126,660	118,020	8,640
Net Valuations Assessed	115,165,780	56,812,320	58,352,940

Oxford Special School	Total County School Taxes
\$ 27.04	\$ 2,839,829.44 (241,064.42)
27.04	2,598,765.02 (203,845.64) (4,545.20) (434,686.26) 2,153.22
27.04	1,957,841.14 1,994.65 7,299.21 (7,299.21) (125.61)
27.04	1,959,710.18
	0.54 39,194.19
	0.54 39,194.19
	39,755.88
	11,828.29
	39,251.25
	91,326.59
1.08	260,550.39
25.96	1,699,159.79
\$ 27.04	\$ 1,959,710.18

2,080

2,080

2,080

Distribution of Municipal Ad Valorem Taxes

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

Regular Collections: June 27, 2015 through June 8, 2016

	Heflin	Edwardsville	Fruithurst
Gross Taxes Assessed	\$ 494,389.92	\$ 7,651.20	\$ 24,938.64
Errors in Assessments	(26,786.16)	(1,450.50)	(3,213.36)
Gross Taxes Assessed	467,603.76	6,200.70	21,725.28
Act #48 Exemptions	(26,935.92)	(622.00)	(1,993.44)
Other Exemptions	(33,233.76)	(395.90)	(1,023.12)
Net Taxes Assessed	407,434.08	5,182.80	18,708.72
Interest	564.64	16.42	30.01
Litigations - All Prior Years	4,564.56		
Litigations - All Prior Years	(4,564.56)		
Net Taxes Collected	407,998.72	5,199.22	18,738.73
<u>Disbursements</u>			
Commissions on Assessments	4,022.83	62.66	124.86
Commissions on Collections	4,022.83	62.66	124.86
Salary - Revenue Commissioner	8,274.30	82.65	499.82
Operational Budget	8,169.30	81.63	493.51
Reappraisal Update	19,473.35	198.31	1,205.93
Sub-Total	43,962.61	487.91	2,448.98
Remittances	364,036.11	4,711.31	16,289.75
Total	\$ 407,998.72	\$ 5,199.22	\$ 18,738.73
<u>Taxable Valuations</u>			
Gross Valuations Assessed	41,199,160	1,530,240	2,078,220
Errors in Assessments	(2,232,180)	(290,100)	(267,780)
Gross Valuations Assessed	38,966,980	1,240,140	1,810,440
Act #48 Exemptions	(2,244,660)	(124,400)	(166,120)
Other Exemptions	(2,769,480)	(79,180)	(85,260)
Net Valuations Assessed	33,952,840	1,036,560	1,559,060

Ranburne		Oxford	Total Municipal Taxes
\$	50,397.60	\$ 20.80	\$ 577,398.16
	(832.56)		(32,282.58)
	49,565.04	20.80	545,115.58
	(5,312.64)		(34,864.00)
	(4,598.16)		(39,250.94)
	39,654.24	20.80	471,000.64
	26.01		637.08
			4,564.56
			(4,564.56)
	39,680.25	20.80	471,637.72
	385.67	0.42	4,596.44
	385.67	0.42	4,596.44
	815.90		9,672.67
	805.55		9,549.99
	1,917.17		22,794.76
	4,309.96	0.84	51,210.30
	35,370.29	19.96	420,427.42
\$	39,680.25	\$ 20.80	\$ 471,637.72
	4,199,800	2,080	49,009,500
	(69,380)		(2,859,440)
	4,130,420	2,080	46,150,060
	(442,720)		(2,977,900)
	(383,180)		(3,317,100)
	3,304,520	2,080	39,855,060

Distribution of Fees and Other Collections***Regular Collections: June 27, 2015 through June 8, 2016******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	\$	\$ 395.00	\$
Fees on Collections			3,519.59
Acreage Assessments	19,170.51		
Deductions from Ad Valorem Taxes			
Interest Collected	9.66		
Manufactured Home Registrations			
Mail Fees			
Advertising			
Citations and Probate Fees			
Return Check Fees			
Map and Copy Fees			
Excess on Land Sales			
Land Redemptions from Individuals			
Tax Sale/Redemptions Fees			
Interest Earned			
Firefighters' Annuity and Benefits			
Commissions	(762.68)	76,524.70	76,524.70
Errors in Assessments	(112.66)	(40.00)	
Amount for Distribution	<u>18,304.83</u>	<u>76,879.70</u>	<u>80,044.29</u>
<u>Disbursements</u>			
Remittances	18,304.83	76,879.70	80,044.29
Amounts Due			
Total	<u>\$ 18,304.83</u>	<u>\$ 76,879.70</u>	<u>\$ 80,044.29</u>

Official's Salary	Supernumerary Official's Salaries	Operating Budget	Reappraisal Budget	Other Collections	Total
\$	\$	\$	\$	\$	\$ 395.00
					3,519.59
					19,170.51
89,062.86	23,620.44	74,340.54	219,859.03	165.24	407,048.11
					9.66
				22,136.00	22,136.00
				5,910.72	5,910.72
				3,425.00	3,425.00
				6,000.72	6,000.72
				120.00	120.00
				26.00	26.00
				14,460.40	14,460.40
				4,992.55	4,992.55
				49.50	49.50
				168.99	168.99
				266.29	266.29
					152,286.72
					(152.66)
89,062.86	23,620.44	74,340.54	219,859.03	57,721.41	639,833.10
89,062.86	23,620.44	74,340.54	219,859.03	57,552.42	639,664.11
				168.99	168.99
\$ 89,062.86	\$ 23,620.44	\$ 74,340.54	\$ 219,859.03	\$ 57,721.41	\$ 639,833.10

Rates of Taxation
October 1, 2014 through September 30, 2016

State Taxes

State taxes were assessed as provided by the *Code of Alabama 1975*, Section 40-8-3, as follows:

General	2.5 Mills
Soldier	1.0 Mill
School	3.0 Mills

County Taxes

The County Commission levied taxes for county purposes as follows:

General	5.0 Mills
Road and Bridge	2.5 Mills
Hospital	4.0 Mills
Fire Tax	2.0 Mills
County-Wide School	9.0 Mills
District 1 School	8.0 Mills
District 2 School	8.0 Mills
Oxford Special School	13.0 Mills

Municipal Taxes

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

Heflin	12.0 Mills
Edwardsville	5.0 Mills
Fruithurst	12.0 Mills
Ranburne	12.0 Mills
Oxford	10.0 Mills

Timber Tax

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

***Special Fund of the Revenue Commissioner
Summary of Receipts, Disbursements and Balance
June 1, 2015 through May 31, 2017***

Receipts

Interest Earned	\$ 33.82
Excess of Receipts Over/(Under) Disbursements	33.82
Balance - June 1, 2015	<u>2,374.13</u>
Balance - May 31, 2017	<u><u>\$ 2,407.95</u></u>

Manufactured Home Trust Fund
Summary of Receipts, Disbursements and Balance
June 1, 2015 through May 31, 2017

<u>Receipts</u>	
Fees	\$ 1,537.00
Total Receipts	<u>1,537.00</u>
Excess of Receipts Over/(Under) Disbursements	1,537.00
Balance - June 1, 2015	<u>5,486.15</u>
Balance - May 31, 2017	<u><u>\$ 7,023.15</u></u>