

Report on the  
**Office of Revenue Commissioner**

**Cleburne County, Alabama**

**Ad Valorem Tax Assessments:**

**October 1, 2011 through September 30, 2014**

**Ad Valorem Tax Collections:**

**June 23, 2012 through June 26, 2015**

**Manufactured Home Registrations:**

**June 1, 2012 through May 31, 2015**

Filed: January 29, 2016



**Department of  
Examiners of Public Accounts**

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*Ronald L. Jones, Chief Examiner*





State of Alabama  
Department of  
**Examiners of Public Accounts**

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Ronald L. Jones  
Chief Examiner

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, we 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, 2011 through September 30, 2014; ad valorem tax collections for the period June 23, 2012 through June 26, 2015; and manufactured home registrations for the period June 1, 2012 through May 31, 2015.

Respectfully submitted,

BriAnna Upchurch  
Examiner of Public Accounts

Misty Medders  
Examiner of Public Accounts

Sworn to and subscribed before me this  
the 5<sup>th</sup> day of Jan, 2016.

Notary Public **My Commission Expires August 31, 2016**

Sworn to and subscribed before me this  
the 14<sup>th</sup> day of January, 20 14.

Notary Public  
**JAMES E. HALL**  
Notary Public, Alabama State At Large  
My Commission Expires June 27, 2018

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Department of  
**Examiners of Public Accounts**

**SUMMARY**

**Office of Revenue Commissioner  
Cleburne County, Alabama  
Regular Assessments: October 1, 2011 through September 30, 2014  
Regular Collections: June 23, 2012 through June 26, 2015  
Other Collections: June 1, 2012 through May 31, 2015**

The Office of Revenue Commissioner, Cleburne County, Alabama, (hereinafter referred to as the "Revenue Commissioner") was created by Act Number 984-52, Acts of Alabama. 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 22 provide information on the taxes that were assessed and collected by the Revenue Commissioner during the examination. These taxes were assessed based on the rates shown on Exhibit 23 for the State, County, Board of Education and the various municipalities. Exhibits 24 and 25 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.

Findings are numbered and reported by the examination period in which the finding originally occurred.

A finding that was presented in the prior examination as shown on the Schedule of State and Local Compliance and Other Findings has not been resolved and it is summarized below.

**UNRESOLVED PRIOR FINDING**

- ◆ 2011-003 relates to errors made in the calculation of amounts withheld for salaries and the operational budget.

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 salaries of the Revenue Commissioner and supernumerary officials and the calculating of commissions on prior year refunds. 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 Griggs, Audit Manager; and BriAnna Upchurch, Examiner.

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*Schedule of State and Local  
Compliance and Other Findings*

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## *Schedule of State and Local Compliance and Other Findings*

*Regular Assessments: October 1, 2011 through September 30, 2014*

*Regular Collections: June 23, 2012 through June 26, 2015*

*Other Collections: June 1, 2012 through May 31, 2015*

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| Ref.<br>No. | Finding/Noncompliance   |
|-------------|---|
| 2011-003    | <p><b><u>Finding:</u></b></p> <p>The <i>Code of Alabama 1975</i>, Section 40-6A-2, provides for the distribution of amounts withheld from collections for the salary of the tax official based on the prior year's tax collections. Additionally, amounts withheld from municipalities are to be the greater of commissions or the pro rata share of the salary withheld. The percentages for salary withholding were calculated using remittances rather than taxes collected. Also, no pro rata share of the salary was withheld from municipalities.</p> <p>The <i>Code of Alabama 1975</i>, Section 40-6-3, provides for the salary of the county's supernumerary taxing official and should be calculated in the same manner as the salary of the official, except that no pro rata share shall be withheld from the municipalities. The percentages for the supernumerary's salary were calculated using remittances rather than taxes collected.</p> <p>Act Number 90-623, Acts of Alabama, provides for the budgetary operations of the office of the Revenue Commissioner and states that the office shall be financed on a pro rata share basis from the proceeds of ad valorem taxes collected in the county in the same manner as the salary amounts. The percentages were calculated using remittances rather than taxes collected.</p> <p><b><u>Recommendation:</u></b></p> <p>The Revenue Commissioner should ensure that the percentages used to withhold amounts for the salaries and the operational budget are correctly calculated using the prior year's net taxes collected. Also, the salary amounts withheld on municipal collections should be the greater of the pro rata share of the salary or commissions.</p> |

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# *Financial Information*

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**Summary of Audit Settlement****Regular Assessments: October 1, 2011 through September 30, 2014****Regular Collections: June 23, 2012 through June 26, 2015****Other Collections: June 1, 2012 through May 31, 2015**

|   | 2013-2014        |                  | 2012-2013        |                  |
|---|------------------|------------------|------------------|------------------|
|   | Audit Settlement |                  | Audit Settlement |                  |
|   | Amounts Due      | Amounts Overpaid | Amounts Due      | Amounts Overpaid |
| <b>State of Alabama</b>                                     |                  |                  |                  |                  |
| General Ad Valorem Tax                                      | \$ 330.56        | \$               | \$ 408.74        | \$               |
| Soldier Ad Valorem Tax                                      | 83.74            |                  | 163.77           |                  |
| School Ad Valorem Tax                                       | 4,908.72         |                  | 491.22           |                  |
| Total State of Alabama                                      | 5,323.02         |                  | 1,063.73         |                  |
| <b>Cleburne County</b>                                      |                  |                  |                  |                  |
| General Ad Valorem Tax                                      | 4,079.34         |                  | 898.50           |                  |
| Road and Bridge Ad Valorem Tax                              | 2,493.97         |                  | 430.88           |                  |
| Hospital  |                  | (2,726.04)       | 744.35           |                  |
| Fire Tax  |                  | (175.42)         |                  |                  |
| Sub-Total   | 6,573.31         | (2,901.46)       | 2,073.73         |                  |
| Fees and Commissions on Assessments                         |                  | (5,385.92)       |                  | (4,378.37)       |
| Fees and Commissions on Collections                         |                  | (5,385.93)       |                  | (4,378.37)       |
| Interest Earned   | 124.85           |                  |                  | (107.96)         |
| Total Cleburne County                                       | 6,698.16         | (13,673.31)      | 2,073.73         | (8,864.70)       |
| <b>Cleburne County Schools</b>                              |                  |                  |                  |                  |
| <b>Cleburne County Board of Education</b>                   |                  |                  |                  |                  |
| <b>Ad Valorem Taxes</b>                                     |                  |                  |                  |                  |
| County-Wide Taxes   |                  | (361.32)         | 1,696.37         |                  |
| District #1 Taxes   | 2,054.02         |                  |                  | (4,730.27)       |
| District #2 Taxes   |                  | (2,028.65)       | 6,238.25         |                  |
| Total Cleburne County Board of Education                    | 2,054.02         | (2,389.97)       | 7,934.62         | (4,730.27)       |
| <b>Municipal</b>  |                  |                  |                  |                  |
| <b>Ad Valorem Taxes</b>                                     |                  |                  |                  |                  |
| Heflin  | 1,795.18         |                  | 2,269.99         |                  |
| Edwardsville  |                  | (616.74)         | 316.87           |                  |
| Fruithurst  | 699.97           |                  |                  | (205.50)         |
| Ranburne  | 234.62           |                  | 33.54            |                  |
| Total Municipalities  | 2,729.77         | (616.74)         | 2,620.40         | (205.50)         |
| <b>Officials and Individuals</b>                            |                  |                  |                  |                  |
| Interest Earned - Revenue Commissioner's Discretionary Fund | 15.43            |                  |                  | (13.66)          |
| Interest Earned - Probate Judge's Discretionary Fund        | 15.43            |                  |                  | (13.66)          |
| Total Officials and Individuals                             | 30.86            |                  |                  | (27.32)          |
| Totals  | \$ 16,835.83     | \$ (16,680.02)   | \$ 13,692.48     | \$ (13,827.79)   |

| 2011-2012<br>Audit Settlement |                     | Combined       | Combined            | Net Settlement |                     |
|-------------------------------|---------------------|----------------|---------------------|----------------|---------------------|
| Amounts<br>Due                | Amounts<br>Overpaid | Amounts<br>Due | Amounts<br>Overpaid | Amounts<br>Due | Amounts<br>Overpaid |
| \$ 615.56                     | \$                  | \$ 1,354.86    | \$                  | \$ 1,354.86    | \$                  |
| 202.56                        |                     | 450.07         |                     | 450.07         |                     |
| 604.39                        |                     | 6,004.33       |                     | 6,004.33       |                     |
| 1,422.51                      |                     | 7,809.26       |                     | 7,809.26       |                     |
| 1,338.35                      |                     | 6,316.19       |                     | 6,316.19       |                     |
| 445.43                        |                     | 3,370.28       |                     | 3,370.28       |                     |
| 712.37                        |                     | 1,456.72       | (2,726.04)          |                | (1,269.32)          |
|                               |                     |                | (175.42)            |                | (175.42)            |
| 2,496.15                      |                     | 11,143.19      | (2,901.46)          | 9,686.47       | (1,444.74)          |
|                               | (4,966.97)          |                | (14,731.26)         |                | (14,731.26)         |
|                               | (4,966.98)          |                | (14,731.28)         |                | (14,731.28)         |
| 115.82                        |                     | 240.67         | (107.96)            | 132.71         |                     |
| 2,611.97                      | (9,933.95)          | 11,383.86      | (32,471.96)         | 9,819.18       | (30,907.28)         |
| 1,652.61                      |                     | 3,348.98       | (361.32)            | 2,987.66       |                     |
| 111,483.66                    |                     | 113,537.68     | (4,730.27)          | 108,807.41     |                     |
|                               | (110,015.33)        | 6,238.25       | (112,043.98)        |                | (105,805.73)        |
| 113,136.27                    | (110,015.33)        | 123,124.91     | (117,135.57)        | 111,795.07     | (105,805.73)        |
| 2,519.25                      |                     | 6,584.42       |                     | 6,584.42       |                     |
| 34.40                         |                     | 351.27         | (616.74)            |                | (265.47)            |
| 91.10                         |                     | 791.07         | (205.50)            | 585.57         |                     |
| 249.76                        |                     | 517.92         |                     | 517.92         |                     |
| 2,894.51                      |                     | 8,244.68       | (822.24)            | 7,687.91       | (265.47)            |
| 14.44                         |                     | 29.87          | (13.66)             | 16.21          |                     |
| 14.44                         |                     | 29.87          | (13.66)             | 16.21          |                     |
| 28.88                         |                     | 59.74          | (27.32)             | 32.42          |                     |
| \$ 120,094.14                 | \$ (119,949.28)     | \$ 150,622.45  | \$ (150,457.09)     | \$ 137,143.84  | \$ (136,978.48)     |

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***Detail of Disbursements and Audit Settlement******Regular Assessments: October 1, 2013 through September 30, 2014******Distribution Period: June 28, 2014 through June 26, 2015******Other Collections: June 1, 2014 through May 31, 2015***

|                                       | <b>Total<br/>Collections</b> | <b>Commissions<br/>and Special<br/>Deductions</b> |
|---------------------------------------|------------------------------|---|
| <b><u>State of Alabama</u></b>        |                              |   |
| <b><u>Ad Valorem Taxes</u></b>        |                              |   |
| General                               | \$ 258,336.58                | \$ (26,243.84)                                    |
| Soldier                               | 103,332.33                   | (11,916.88)                                       |
| School                                | 309,997.84                   | (35,750.96)                                       |
| Total Ad Valorem Taxes                | <u>671,666.75</u>            | <u>(73,911.68)</u>                                |
| Acreage Assessment on Forestland      | 19,084.65                    | (763.38)  |
| Manufactured Home Registrations       | 5,213.75                     |   |
| Total State of Alabama                | <u>695,965.15</u>            | <u>(74,675.06)</u>                                |
| <br>                                  |                              |   |
| <b><u>Cleburne County</u></b>         |                              |   |
| <b><u>Ad Valorem Taxes</u></b>        |                              |   |
| General                               | 548,574.13                   | (65,824.62)                                       |
| Road and Bridge                       | 274,286.97                   | (35,735.28)                                       |
| Hospital                              | 438,858.91                   | (57,173.14)                                       |
| Fire Tax                              | 219,425.41                   | (10,872.15)                                       |
| Total Ad Valorem Taxes                | <u>1,481,145.42</u>          | <u>(169,605.19)</u>                               |
| Fees and Commissions on Assessments   | 65.00                        | 75,241.09   |
| Fees and Commissions on Collections   | 4,020.16                     | 75,241.08   |
| Salary - Revenue Commissioner         |                              | 98,381.60   |
| Salary - Supernumerary Official       |                              | 23,620.44   |
| Operating Budget                      |                              | 59,548.75   |
| Reappraisal Budget                    |                              | 213,489.12  |
| Citations and Probate Fees            | 6,007.74                     |   |
| Returned Check Fees                   | 120.00                       |   |
| Mail Fees                             | 6,030.00                     |   |
| Advertising                           | 3,928.32                     |   |
| Tax Sale Fees                         | 70.00                        |   |
| Interest Earned - County General Fund | 124.85                       |   |
| Manufactured Home Registrations       | 12,770.50                    |   |
| Total Cleburne County                 | <u>1,514,281.99</u>          | <u>375,916.89</u>                                 |
| <br>                                  |                              |   |
| Sub-Total Forward                     | \$ 2,210,247.14              | \$ 301,241.83                                     |



| Net Amount To Be Remitted |              | Remittances | Audit Settlement |                  |           |    |             |
|---------------------------|--------------|-------------|------------------|------------------|-----------|----|-------------|
|                           |              |             | Amounts Due      | Amounts Overpaid |           |    |             |
| \$                        | 232,092.74   | \$          | 231,762.18       | \$               | 330.56    | \$ |             |
|                           | 91,415.45    |             | 91,331.71        |                  | 83.74     |    |             |
|                           | 274,246.88   |             | 269,338.16       |                  | 4,908.72  |    |             |
|                           | 597,755.07   |             | 592,432.05       |                  | 5,323.02  |    |             |
|                           | 18,321.27    |             | 18,321.27        |                  |           |    |             |
|                           | 5,213.75     |             | 5,213.75         |                  |           |    |             |
|                           | 621,290.09   |             | 615,967.07       |                  | 5,323.02  |    |             |
|                           | 482,749.51   |             | 478,670.17       |                  | 4,079.34  |    |             |
|                           | 238,551.69   |             | 236,057.72       |                  | 2,493.97  |    |             |
|                           | 381,685.77   |             | 384,411.81       |                  |           |    | (2,726.04)  |
|                           | 208,553.26   |             | 208,728.68       |                  |           |    | (175.42)    |
|                           | 1,311,540.23 |             | 1,307,868.38     |                  | 6,573.31  |    | (2,901.46)  |
|                           | 75,306.09    |             | 80,692.01        |                  |           |    | (5,385.92)  |
|                           | 79,261.24    |             | 84,647.17        |                  |           |    | (5,385.93)  |
|                           | 98,381.60    |             | 98,381.60        |                  |           |    |             |
|                           | 23,620.44    |             | 23,620.44        |                  |           |    |             |
|                           | 59,548.75    |             | 59,548.75        |                  |           |    |             |
|                           | 213,489.12   |             | 213,489.12       |                  |           |    |             |
|                           | 6,007.74     |             | 6,007.74         |                  |           |    |             |
|                           | 120.00       |             | 120.00           |                  |           |    |             |
|                           | 6,030.00     |             | 6,030.00         |                  |           |    |             |
|                           | 3,928.32     |             | 3,928.32         |                  |           |    |             |
|                           | 70.00        |             | 70.00            |                  |           |    |             |
|                           | 124.85       |             |                  |                  | 124.85    |    |             |
|                           | 12,770.50    |             | 12,770.50        |                  |           |    |             |
|                           | 1,890,198.88 |             | 1,897,174.03     |                  | 6,698.16  |    | (13,673.31) |
| \$                        | 2,511,488.97 | \$          | 2,513,141.10     | \$               | 12,021.18 | \$ | (13,673.31) |

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***Detail of Disbursements and Audit Settlement******Regular Assessments: October 1, 2013 through September 30, 2014******Distribution Period: June 28, 2014 through June 26, 2015******Other Collections: June 1, 2014 through May 31, 2015***

|   | <b>Total<br/>Collections</b> | <b>Commissions<br/>and Special<br/>Deductions</b> |
|---|------------------------------|---|
| Sub-Total Brought Forward                               | \$ 2,210,247.14              | \$ 301,241.83                                     |
| <b><u>Cleburne County Schools</u></b>                   |                              |   |
| <b><u>Ad Valorem Taxes</u></b>                          |                              |   |
| County-Wide School Tax                                  | 1,026,599.34                 | (133,801.26)                                      |
| District 1 School Tax                                   | 430,495.51                   | (56,646.46)                                       |
| District 2 School Tax                                   | 482,037.38                   | (62,287.85)                                       |
| Oxford Special School                                   | 27.04                        | (1.08)  |
| Total Ad Valorem Taxes                                  | <u>1,939,159.27</u>          | <u>(252,736.65)</u>                               |
| Manufactured Home Registrations                         | 5,213.75                     |   |
| Total Cleburne County Schools                           | <u>1,944,373.02</u>          | <u>(252,736.65)</u>                               |
| <b><u>Municipalities</u></b>                            |                              |   |
| <b><u>Ad Valorem Taxes</u></b>                          |                              |   |
| Heflin  | 403,588.44                   | (42,132.63)                                       |
| Edwardsville  | 4,032.74                     | (988.02)  |
| Fruithurst  | 24,380.67                    | (1,407.74)  |
| Ranburne  | 39,796.78                    | (4,151.90)  |
| Oxford  | 20.80                        | (0.84)  |
| Total Ad Valorem Taxes                                  | <u>471,819.43</u>            | <u>(48,681.13)</u>                                |
| <b><u>Manufactured Home Registrations</u></b>           |                              |   |
| Heflin  | 505.50                       |   |
| Edwardsville  | 54.00                        |   |
| Fruithurst  | 196.00                       |   |
| Ranburne  | 139.50                       |   |
| Total Manufactured Home Registrations                   | <u>895.00</u>                |   |
| Total Municipalities                                    | <u>472,714.43</u>            | <u>(48,681.13)</u>                                |
| <b><u>Other Collections</u></b>                         |                              |   |
| Mileage Final Settlement                                |                              | 175.95  |
| Interest Earned - Revenue Commission Discretionary Fund | 15.43                        |   |
| Interest Earned - Probate Discretionary Fund            | 15.43                        |   |
| Firefighter's Annuity and Benefit                       | 268.00                       |   |
| Manufactured Home Trust Fund                            | 802.00                       |   |
| Excess from Land Sales                                  | 32,356.41                    |   |
| Total Other Collections                                 | <u>33,457.27</u>             | <u>175.95</u>                                     |
| Grand Total   | <u>\$ 4,660,791.86</u>       | <u>\$</u>   |

| Net Amount<br>To Be<br>Remitted | Remittances     | Audit Settlement |                     |
|---------------------------------|-----------------|------------------|---------------------|
|                                 |                 | Amounts<br>Due   | Amounts<br>Overpaid |
| \$ 2,511,488.97                 | \$ 2,513,141.10 | \$ 12,021.18     | \$ (13,673.31)      |
| 892,798.08                      | 893,159.40      |                  | (361.32)            |
| 373,849.05                      | 371,795.03      | 2,054.02         |                     |
| 419,749.53                      | 421,778.18      |                  | (2,028.65)          |
| 25.96                           | 25.96           |                  |                     |
| 1,686,422.62                    | 1,686,758.57    | 2,054.02         | (2,389.97)          |
| 5,213.75                        | 5,213.75        |                  |                     |
| 1,691,636.37                    | 1,691,972.32    | 2,054.02         | (2,389.97)          |
| 361,455.81                      | 359,660.63      | 1,795.18         |                     |
| 3,044.72                        | 3,661.46        |                  | (616.74)            |
| 22,972.93                       | 22,272.96       | 699.97           |                     |
| 35,644.88                       | 35,410.26       | 234.62           |                     |
| 19.96                           | 19.96           |                  |                     |
| 423,138.30                      | 421,025.27      | 2,729.77         | (616.74)            |
| 505.50                          | 505.50          |                  |                     |
| 54.00                           | 54.00           |                  |                     |
| 196.00                          | 196.00          |                  |                     |
| 139.50                          | 139.50          |                  |                     |
| 895.00                          | 895.00          |                  |                     |
| 424,033.30                      | 421,920.27      | 2,729.77         | (616.74)            |
| 175.95                          | 175.95          |                  |                     |
| 15.43                           |                 | 15.43            |                     |
| 15.43                           |                 | 15.43            |                     |
| 268.00                          | 268.00          |                  |                     |
| 802.00                          | 802.00          |                  |                     |
| 32,356.41                       | 32,356.41       |                  |                     |
| 33,633.22                       | 33,602.36       | 30.86            |                     |
| \$ 4,660,791.86                 | \$ 4,660,636.05 | \$ 16,835.83     | \$ (16,680.02)      |

**Summary of Ad Valorem Taxes and Distributions**

**Regular Assessments: October 1, 2013 through September 30, 2014**

**Regular Collections: June 28, 2014 through June 26, 2015**

|                                 | State<br>Taxes | County<br>Taxes |
|---------------------------------|----------------|-----------------|
| Gross Taxes Assessed            | \$ 996,145.80  | \$ 2,068,918.20 |
| Errors in Assessments           | (12,404.21)    | (25,762.59)     |
| Gross Taxes Assessed            | 983,741.59     | 2,043,155.61    |
| Regular Homestead Exemptions    | (49,726.17)    | (54,194.13)     |
| Act #48 Exemptions              | (79,509.95)    | (165,136.05)    |
| Act #91-A Exemptions            | (3,456.70)     | (3,216.51)      |
| Act #91-B Exemptions            | (20,134.79)    | (5,736.69)      |
| Other Exemptions                | (162,717.62)   | (337,951.98)    |
| Errors in Exemptions            | 2,570.75       | 2,632.77        |
| Net Taxes Assessed              | 670,767.11     | 1,479,553.02    |
| Interest                        | 844.59         | 1,843.50        |
| Litigations - All Prior Years   | 2,825.55       | 5,684.42        |
| Litigations - All Prior Years   | (2,825.55)     | (5,684.42)      |
| Refunds                         | (120.90)       | (251.10)        |
| Net Taxes Collected             | 671,490.80     | 1,481,145.42    |
| Final Settlement with the State | 175.95         |                 |
| Amount for Disbursements        | 671,666.75     | 1,481,145.42    |

**Disbursements**

|                               |               |                 |
|-------------------------------|---------------|-----------------|
| Final Settlement Mileage      | 175.95        |                 |
| Commissions on Assessments    | 11,562.13     | 20,463.66       |
| Commissions on Collections    | 11,562.13     | 20,463.66       |
| Salary - Revenue Commissioner | 15,200.74     | 28,530.32       |
| Salary - Supernumerary        | 4,098.28      | 7,692.05        |
| Operating Budget              |               | 20,424.69       |
| Reappraisal Update            | 31,312.45     | 72,030.81       |
| Sub-Total                     | 73,911.68     | 169,605.19      |
| Remittances                   | 592,432.05    | 1,307,868.38    |
| Sub-Total                     | 666,343.73    | 1,477,473.57    |
| Amounts Due                   | 5,323.02      | 6,573.31        |
| Sub-Total                     | 671,666.75    | 1,484,046.88    |
| Amounts Overpaid              |               | (2,901.46)      |
| Total                         | \$ 671,666.75 | \$ 1,481,145.42 |

| County School Taxes | Municipal Taxes | Total Ad Valorem Taxes |
|---------------------|-----------------|------------------------|
| \$ 2,605,331.44     | \$ 547,390.72   | \$ 6,217,786.16        |
| (32,441.78)         | (6,688.08)      | (77,296.66)            |
| 2,572,889.66        | 540,702.64      | 6,140,489.50           |
|                     |                 | (103,920.30)           |
| (207,949.10)        | (37,226.18)     | (489,821.28)           |
| (4,050.42)          |                 | (10,723.63)            |
|                     |                 | (25,871.48)            |
| (425,569.16)        | (32,719.10)     | (958,957.86)           |
| 1,701.36            | 355.44          | 7,260.32               |
| 1,937,022.34        | 471,112.80      | 4,558,455.27           |
| 2,453.13            | 706.63          | 5,847.85               |
| 7,299.21            | 4,564.56        | 20,373.74              |
| (7,299.21)          | (4,564.56)      | (20,373.74)            |
| (316.20)            |                 | (688.20)               |
| 1,939,159.27        | 471,819.43      | 4,563,614.92           |
|                     |                 | 175.95                 |
| 1,939,159.27        | 471,819.43      | 4,563,790.87           |

|                 |               |                 |
|-----------------|---------------|-----------------|
|                 |               | 175.95          |
| 38,783.19       | 4,050.42      | 74,859.40       |
| 38,783.19       | 4,050.41      | 74,859.39       |
| 43,878.59       | 10,771.95     | 98,381.60       |
| 11,830.11       |               | 23,620.44       |
| 31,412.47       | 7,711.59      | 59,548.75       |
| 88,049.10       | 22,096.76     | 213,489.12      |
| 252,736.65      | 48,681.13     | 544,934.65      |
| 1,686,758.57    | 421,025.27    | 4,008,084.27    |
| 1,939,495.22    | 469,706.40    | 4,553,018.92    |
| 2,054.02        | 2,729.77      | 16,680.12       |
| 1,941,549.24    | 472,436.17    | 4,569,699.04    |
| (2,389.97)      | (616.74)      | (5,908.17)      |
| \$ 1,939,159.27 | \$ 471,819.43 | \$ 4,563,790.87 |

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**Summary of Ad Valorem Taxes and Distributions****Regular Assessments: October 1, 2013 through September 30, 2014****Regular Collections: June 28, 2014 through June 26, 2015**

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|                                  | <b>State</b> | <b>County</b> |
|----------------------------------|--------------|---------------|
| <b><u>Taxable Valuations</u></b> |              |               |
| Gross Valuations Assessed        | 153,253,200  | 153,253,200   |
| Errors in Assessments            | (1,908,340)  | (1,908,340)   |
| Gross Valuations Assessed        | 151,344,860  | 151,344,860   |
| Regular Homestead Exemptions     | (7,650,180)  | (4,014,380)   |
| Act #48 Exemptions               | (12,232,300) | (12,232,300)  |
| Act #91-A Exemptions             | (531,800)    | (238,260)     |
| Act #91-B Exemptions             | (3,097,660)  | (424,940)     |
| Other Exemptions                 | (25,033,480) | (25,033,480)  |
| Errors in Exemptions             | 395,500      | 195,020       |
| Net Valuations Assessed          | 103,194,940  | 109,596,520   |

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| <b>County<br/>School</b> | <b>Municipal</b> |
|--------------------------|------------------|
| 153,253,200              | 46,203,120       |
| (1,908,340)              | (557,340)        |
| <hr/> 151,344,860        | <hr/> 45,645,780 |
| (12,232,300)             | (3,174,200)      |
| (238,260)                |                  |
| (25,033,480)             | (2,772,780)      |
| 100,080                  | 29,620           |
| <hr/> 113,940,900        | <hr/> 39,728,420 |
| <hr/> <hr/>              | <hr/> <hr/>      |

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***Distribution of State Ad Valorem Taxes******Regular Assessments: October 1, 2013 through September 30, 2014******Regular Collections: June 28, 2014 through June 26, 2015***

|                                 | <b>General</b> | <b>Soldier</b> |
|---------------------------------|----------------|----------------|
| Gross Taxes Assessed            | \$ 383,133.00  | \$ 153,253.20  |
| Errors in Assessments           | (4,770.85)     | (1,908.34)     |
| Gross Taxes Assessed            | 378,362.15     | 151,344.86     |
| Regular Homestead Exemptions    | (19,125.45)    | (7,650.18)     |
| Act #48 Exemptions              | (30,580.75)    | (12,232.30)    |
| Act #91-A Exemptions            | (1,329.50)     | (531.80)       |
| Act #91-B Exemptions            | (7,744.15)     | (3,097.66)     |
| Other Exemptions                | (62,583.70)    | (25,033.48)    |
| Errors in Exemptions            | 988.75         | 395.50         |
| Net Taxes Assessed              | 257,987.35     | 103,194.94     |
| Interest                        | 328.04         | 128.92         |
| Litigations - All Prior Years   | 1,086.75       | 434.70         |
| Litigations - All Prior Years   | (1,086.75)     | (434.70)       |
| Refunds                         | (46.50)        | (18.60)        |
| Net Taxes Collected             | 258,268.89     | 103,305.26     |
| Final Settlement with the State | 67.69          | 27.07          |
| Amount for Disbursements        | 258,336.58     | 103,332.33     |
| <b><u>Disbursements</u></b>     |                |                |
| Final Settlement Mileage        | 67.67          | 27.07          |
| Commissions on Assessments      | 3,297.69       | 2,066.11       |
| Commissions on Collections      | 3,297.69       | 2,066.11       |
| Salary - Revenue Commissioner   | 5,846.52       | 2,338.53       |
| Salary - Supernumerary          | 1,576.28       | 630.50         |
| Reappraisal Update              | 12,157.99      | 4,788.56       |
| Sub-Total                       | 26,243.84      | 11,916.88      |
| Remittances                     | 231,762.18     | 91,331.71      |
| Sub-Total                       | 258,006.02     | 103,248.59     |
| Amounts Due                     | 330.56         | 83.74          |
| Total                           | \$ 258,336.58  | \$ 103,332.33  |



| School        | Total<br>State<br>Taxes |
|---------------|-------------------------|
| \$ 459,759.60 | \$ 996,145.80           |
| (5,725.02)    | (12,404.21)             |
| 454,034.58    | 983,741.59              |
| (22,950.54)   | (49,726.17)             |
| (36,696.90)   | (79,509.95)             |
| (1,595.40)    | (3,456.70)              |
| (9,292.98)    | (20,134.79)             |
| (75,100.44)   | (162,717.62)            |
| 1,186.50      | 2,570.75                |
| 309,584.82    | 670,767.11              |
| 387.63        | 844.59                  |
| 1,304.10      | 2,825.55                |
| (1,304.10)    | (2,825.55)              |
| (55.80)       | (120.90)                |
| 309,916.65    | 671,490.80              |
| 81.19         | 175.95                  |
| 309,997.84    | 671,666.75              |
| 81.21         | 175.95                  |
| 6,198.33      | 11,562.13               |
| 6,198.33      | 11,562.13               |
| 7,015.69      | 15,200.74               |
| 1,891.50      | 4,098.28                |
| 14,365.90     | 31,312.45               |
| 35,750.96     | 73,911.68               |
| 269,338.16    | 592,432.05              |
| 305,089.12    | 666,343.73              |
| 4,908.72      | 5,323.02                |
| \$ 309,997.84 | \$ 671,666.75           |

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***Distribution of County Ad Valorem Taxes******Regular Assessments: October 1, 2013 through September 30, 2014******Regular Collections: June 28, 2014 through June 26, 2015***

|                               | <b>General</b> | <b>Road<br/>and Bridge</b> |
|-------------------------------|----------------|----------------------------|
| Gross Taxes Assessed          | \$ 766,266.00  | \$ 383,133.00              |
| Errors in Assessments         | (9,541.70)     | (4,770.85)                 |
| Gross Taxes Assessed          | 756,724.30     | 378,362.15                 |
| Regular Homestead Exemptions  | (20,071.90)    | (10,035.95)                |
| Act #48 Exemptions            | (61,161.50)    | (30,580.75)                |
| Act #91-A Exemptions          | (1,191.30)     | (595.65)                   |
| Act #91-B Exemptions          | (2,124.70)     | (1,062.35)                 |
| Other Exemptions              | (125,167.40)   | (62,583.70)                |
| Errors in Exemptions          | 975.10         | 487.55                     |
| Net Taxes Assessed            | 547,982.60     | 273,991.30                 |
| Interest                      | 684.53         | 342.17                     |
| Litigations - All Prior Years | 2,105.34       | 1,052.67                   |
| Litigations - All Prior Years | (2,105.34)     | (1,052.67)                 |
| Refunds                       | (93.00)        | (46.50)                    |
| Net Taxes Collected           | 548,574.13     | 274,286.97                 |
| <b><u>Disbursements</u></b>   |                |                            |
| Commissions on Assessments    | 6,200.74       | 5,485.74                   |
| Commissions on Collections    | 6,200.74       | 5,485.74                   |
| Salary - Revenue Commissioner | 12,404.54      | 6,202.27                   |
| Salary - Supernumerary        | 3,344.37       | 1,672.19                   |
| Operating Budget              | 8,880.31       | 4,440.15                   |
| Reappraisal Update            | 28,793.92      | 12,449.19                  |
| Sub-Total                     | 65,824.62      | 35,735.28                  |
| Remittances                   | 478,670.17     | 236,057.72                 |
| Sub-Total                     | 544,494.79     | 271,793.00                 |
| Amounts Due                   | 4,079.34       | 2,493.97                   |
| Sub-Total                     | 548,574.13     | 274,286.97                 |
| Amounts Overpaid              |                |                            |
| Total                         | \$ 548,574.13  | \$ 274,286.97              |

|    | <b>Hospital</b> | <b>Fire Protection</b> | <b>Total County Taxes</b> |
|----|-----------------|------------------------|---------------------------|
| \$ | 613,012.80      | \$ 306,506.40          | \$ 2,068,918.20           |
|    | (7,633.36)      | (3,816.68)             | (25,762.59)               |
|    | 605,379.44      | 302,689.72             | 2,043,155.61              |
|    | (16,057.52)     | (8,028.76)             | (54,194.13)               |
|    | (48,929.20)     | (24,464.60)            | (165,136.05)              |
|    | (953.04)        | (476.52)               | (3,216.51)                |
|    | (1,699.76)      | (849.88)               | (5,736.69)                |
|    | (100,133.92)    | (50,066.96)            | (337,951.98)              |
|    | 780.08          | 390.04                 | 2,632.77                  |
|    | 438,386.08      | 219,193.04             | 1,479,553.02              |
|    | 547.23          | 269.57                 | 1,843.50                  |
|    | 1,684.27        | 842.14                 | 5,684.42                  |
|    | (1,684.27)      | (842.14)               | (5,684.42)                |
|    | (74.40)         | (37.20)                | (251.10)                  |
|    | 438,858.91      | 219,425.41             | 1,481,145.42              |
|    | 8,777.18        |                        | 20,463.66                 |
|    | 8,777.18        |                        | 20,463.66                 |
|    | 9,923.51        |                        | 28,530.32                 |
|    | 2,675.49        |                        | 7,692.05                  |
|    | 7,104.23        |                        | 20,424.69                 |
|    | 19,915.55       | 10,872.15              | 72,030.81                 |
|    | 57,173.14       | 10,872.15              | 169,605.19                |
|    | 384,411.81      | 208,728.68             | 1,307,868.38              |
|    | 441,584.95      | 219,600.83             | 1,477,473.57              |
|    |                 |                        | 6,573.31                  |
|    | 441,584.95      | 219,600.83             | 1,484,046.88              |
|    | (2,726.04)      | (175.42)               | (2,901.46)                |
| \$ | 438,858.91      | \$ 219,425.41          | \$ 1,481,145.42           |

## ***Distribution of County School Ad Valorem Taxes***

***Regular Assessments: October 1, 2013 through September 30, 2014***

***Regular Collections: June 28, 2014 through June 26, 2015***

|                                  | <b>County-Wide</b> | <b>District<br/>#1</b> |
|----------------------------------|--------------------|------------------------|
| Gross Taxes Assessed             | \$ 1,379,278.80    | \$ 528,250.32          |
| Errors in Assessments            | (17,175.06)        | (8,322.40)             |
| Gross Taxes Assessed             | 1,362,103.74       | 519,927.92             |
| Act #48 Exemptions               | (110,090.70)       | (52,920.48)            |
| Act #91-A Exemptions             | (2,144.34)         | (906.40)               |
| Other Exemptions                 | (225,301.32)       | (36,406.56)            |
| Errors in Exemptions             | 900.72             | 445.60                 |
| Net Taxes Assessed               | 1,025,468.10       | 430,140.08             |
| Interest                         | 1,298.64           | 491.27                 |
| Litigations - All Prior Years    | 3,789.61           | 90.40                  |
| Litigations - All Prior Years    | (3,789.61)         | (90.40)                |
| Refunds                          | (167.40)           | (135.84)               |
| Net Taxes Collected              | 1,026,599.34       | 430,495.51             |
| <b><u>Disbursements</u></b>      |                    |                        |
| Commissions on Assessments       | 20,531.99          | 8,609.91               |
| Commissions on Collections       | 20,531.99          | 8,609.91               |
| Salary - Revenue Commissioner    | 23,229.86          | 9,729.55               |
| Salary - Supernumerary           | 6,263.01           | 2,623.19               |
| Operating Budget                 | 16,630.13          | 6,965.36               |
| Reappraisal Update               | 46,614.28          | 20,108.54              |
| Sub-Total                        | 133,801.26         | 56,646.46              |
| Remittances                      | 893,159.40         | 371,795.03             |
| Sub-Total                        | 1,026,960.66       | 428,441.49             |
| Amounts Due                      |                    | 2,054.02               |
| Sub-Total                        | 1,026,960.66       | 430,495.51             |
| Amounts Overpaid                 | (361.32)           |                        |
| Total                            | \$ 1,026,599.34    | \$ 430,495.51          |
| <b><u>Taxable Valuations</u></b> |                    |                        |
| Gross Valuations Assessed        | 153,253,200        | 66,031,290             |
| Errors in Assessments            | (1,908,340)        | (1,040,300)            |
| Gross Valuations Assessed        | 151,344,860        | 64,990,990             |
| Act #48 Exemptions               | (12,232,300)       | (6,615,060)            |
| Act #91-A Exemptions             | (238,260)          | (113,300)              |
| Other Exemptions                 | (25,033,480)       | (4,550,820)            |
| Errors in Exemptions             | 100,080            | 55,700                 |
| Net Valuations Assessed          | 113,940,900        | 53,767,510             |

| District #2   | Oxford Special School | Total County School Taxes |
|---------------|-----------------------|---------------------------|
| \$ 697,775.28 | \$ 27.04              | \$ 2,605,331.44           |
| (6,944.32)    |                       | (32,441.78)               |
| 690,830.96    | 27.04                 | 2,572,889.66              |
| (44,937.92)   |                       | (207,949.10)              |
| (999.68)      |                       | (4,050.42)                |
| (163,861.28)  |                       | (425,569.16)              |
| 355.04        |                       | 1,701.36                  |
| 481,387.12    | 27.04                 | 1,937,022.34              |
| 663.22        |                       | 2,453.13                  |
| 3,419.20      |                       | 7,299.21                  |
| (3,419.20)    |                       | (7,299.21)                |
| (12.96)       |                       | (316.20)                  |
| 482,037.38    | 27.04                 | 1,939,159.27              |
| 9,640.75      | 0.54                  | 38,783.19                 |
| 9,640.75      | 0.54                  | 38,783.19                 |
| 10,919.18     |                       | 43,878.59                 |
| 2,943.91      |                       | 11,830.11                 |
| 7,816.98      |                       | 31,412.47                 |
| 21,326.28     |                       | 88,049.10                 |
| 62,287.85     | 1.08                  | 252,736.65                |
| 421,778.18    | 25.96                 | 1,686,758.57              |
| 484,066.03    | 27.04                 | 1,939,495.22              |
|               |                       | 2,054.02                  |
| 484,066.03    | 27.04                 | 1,941,549.24              |
| (2,028.65)    |                       | (2,389.97)                |
| \$ 482,037.38 | \$ 27.04              | \$ 1,939,159.27           |
| 87,221,910    | 2,080                 |                           |
| (868,040)     |                       |                           |
| 86,353,870    | 2,080                 |                           |
| (5,617,240)   |                       |                           |
| (124,960)     |                       |                           |
| (20,482,660)  |                       |                           |
| 44,380        |                       |                           |
| 60,173,390    | 2,080                 |                           |

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***Distribution of Municipal Ad Valorem Taxes******Regular Assessments: October 1, 2013 through September 30, 2014******Regular Collections: June 28, 2014 through June 26, 2015***

|                                  | Heflin        | Edwardsville |
|----------------------------------|---------------|--------------|
| Gross Taxes Assessed             | \$ 464,696.88 | \$ 5,030.40  |
| Errors in Assessments            | (5,914.08)    |              |
| Gross Taxes Assessed             | 458,782.80    | 5,030.40     |
| Act #48 Exemptions               | (29,485.44)   | (617.30)     |
| Other Exemptions                 | (26,701.92)   | (395.90)     |
| Errors in Exemptions             | 355.44        |              |
| Net Taxes Assessed               | 402,950.88    | 4,017.20     |
| Interest                         | 637.56        | 15.54        |
| Litigations - All Prior Years    | 4,564.56      |              |
| Litigations - All Prior Years    | (4,564.56)    |              |
| Net Taxes Collected              | 403,588.44    | 4,032.74     |
| <b><u>Disbursements</u></b>      |               |              |
| Commissions on Assessments       | 3,373.58      | 34.95        |
| Commissions on Collections       | 3,373.58      | 34.95        |
| Salary - Revenue Commissioner    | 9,396.38      | 91.40        |
| Operational Budget               | 6,726.83      | 65.42        |
| Reappraisal Update               | 19,262.26     | 761.30       |
| Sub-Total                        | 42,132.63     | 988.02       |
| Remittances                      | 359,660.63    | 3,661.46     |
| Sub-Total                        | 401,793.26    | 4,649.48     |
| Amounts Due                      | 1,795.18      |              |
| Sub-Total                        | 403,588.44    | 4,649.48     |
| Amounts Overpaid                 |               | (616.74)     |
| Total                            | \$ 403,588.44 | \$ 4,032.74  |
| <b><u>Taxable Valuations</u></b> |               |              |
| Gross Valuations Assessed        | 38,724,740    | 1,006,080    |
| Errors in Assessments            | (492,840)     |              |
| Gross Valuations Assessed        | 38,231,900    | 1,006,080    |
| Act #48 Exemptions               | (2,457,120)   | (123,460)    |
| Other Exemptions                 | (2,225,160)   | (79,180)     |
| Errors in Exemptions             | 29,620        |              |
| Net Valuations Assessed          | 33,579,240    | 803,440      |

| Fruithurst   | Ranburne     | Oxford   | Total<br>Municipal<br>Taxes |
|--------------|--------------|----------|-----------------------------|
| \$ 27,357.60 | \$ 50,285.04 | \$ 20.80 | \$ 547,390.72               |
| (157.20)     | (616.80)     |          | (6,688.08)                  |
| 27,200.40    | 49,668.24    | 20.80    | 540,702.64                  |
| (1,828.08)   | (5,295.36)   |          | (37,226.18)                 |
| (1,023.12)   | (4,598.16)   |          | (32,719.10)                 |
|              |              |          | 355.44                      |
| 24,349.20    | 39,774.72    | 20.80    | 471,112.80                  |
| 31.47        | 22.06        |          | 706.63                      |
|              |              |          | 4,564.56                    |
|              |              |          | (4,564.56)                  |
| 24,380.67    | 39,796.78    | 20.80    | 471,819.43                  |
|              |              |          |                             |
| 305.41       | 336.06       | 0.42     | 4,050.42                    |
| 305.41       | 336.05       | 0.42     | 4,050.41                    |
| 364.40       | 919.77       |          | 10,771.95                   |
| 260.87       | 658.47       |          | 7,711.59                    |
| 171.65       | 1,901.55     |          | 22,096.76                   |
| 1,407.74     | 4,151.90     | 0.84     | 48,681.13                   |
| 22,272.96    | 35,410.26    | 19.96    | 421,025.27                  |
| 23,680.70    | 39,562.16    | 20.80    | 469,706.40                  |
| 699.97       | 234.62       |          | 2,729.77                    |
| 24,380.67    | 39,796.78    | 20.80    | 472,436.17                  |
|              |              |          | (616.74)                    |
| \$ 24,380.67 | \$ 39,796.78 | \$ 20.80 | \$ 471,819.43               |
|              |              |          |                             |
| 2,279,800    | 4,190,420    | 2,080    | 46,203,120                  |
| (13,100)     | (51,400)     |          | (557,340)                   |
| 2,266,700    | 4,139,020    | 2,080    | 45,645,780                  |
| (152,340)    | (441,280)    |          | (3,174,200)                 |
| (85,260)     | (383,180)    |          | (2,772,780)                 |
|              |              |          | 29,620                      |
| 2,029,100    | 3,314,560    | 2,080    | 39,728,420                  |

***Distribution of Fees and Other Collections***

***Regular Collections: June 28, 2014 through June 26, 2015***

***Other Collections: June 1, 2014 through May 31, 2015***

|                                    | Forestry<br>Acreage<br>Assessment | Commissions<br>and Fees on<br>Assessments | Commissions<br>and Fees on<br>Collections |
|------------------------------------|-----------------------------------|---|---|
| Fees on Assessments                | \$                                | \$ 65.00                                  | \$  |
| Fees on Collections                |                                   |   | 4,020.16                                  |
| Acreage Assessments                | 19,225.00                         |   |   |
| Deductions from Ad Valorem Taxes   |                                   |   |   |
| Interest Collected                 | 12.94                             |   |   |
| Manufactured Home Registrations    |                                   |   |   |
| Mail Fees                          |                                   |   |   |
| Advertising                        |                                   |   |   |
| Citations and Probate Fees         |                                   |   |   |
| Return Check Fees                  |                                   |   |   |
| Excess on Land Sales               |                                   |   |   |
| Tax Sale/Redemptions Fees          |                                   |   |   |
| Interest Earned                    |                                   |   |   |
| Firefighter's Annuity and Benefits |                                   |   |   |
| Commissions                        | (763.38)                          | 75,241.09                                 | 75,241.08                                 |
| Errors in Assessments              | (153.29)                          |   |   |
| Amount for Distribution            | 18,321.27                         | 75,306.09                                 | 79,261.24                                 |
| <b><u>Disbursements</u></b>        |                                   |   |   |
| Remittances                        | 18,321.27                         | 80,692.01                                 | 84,647.17                                 |
| Amounts Due                        |                                   |   |   |
| Sub-Total                          | 18,321.27                         | 80,692.01                                 | 84,647.17                                 |
| Amounts Overpaid                   |                                   | (5,385.92)                                | (5,385.93)                                |
| Total                              | \$ 18,321.27                      | \$ 75,306.09                              | \$ 79,261.24                              |



| Official's Salary | Supernumerary Official's Salaries | Operating Budget | Reappraisal Budget | Other Collections | Total         |
|-------------------|-----------------------------------|------------------|--------------------|-------------------|---------------|
| \$                | \$                                | \$               | \$                 | \$                | \$            |
|                   |                                   |                  |                    |                   | 65.00         |
|                   |                                   |                  |                    |                   | 4,020.16      |
|                   |                                   |                  |                    |                   | 19,225.00     |
| 98,381.60         | 23,620.44                         | 59,548.75        | 213,489.12         | 175.95            | 395,215.86    |
|                   |                                   |                  |                    |                   | 12.94         |
|                   |                                   |                  |                    | 24,895.00         | 24,895.00     |
|                   |                                   |                  |                    | 6,030.00          | 6,030.00      |
|                   |                                   |                  |                    | 3,928.32          | 3,928.32      |
|                   |                                   |                  |                    | 6,007.74          | 6,007.74      |
|                   |                                   |                  |                    | 120.00            | 120.00        |
|                   |                                   |                  |                    | 32,356.41         | 32,356.41     |
|                   |                                   |                  |                    | 70.00             | 70.00         |
|                   |                                   |                  |                    | 155.71            | 155.71        |
|                   |                                   |                  |                    | 268.00            | 268.00        |
|                   |                                   |                  |                    |                   | 149,718.79    |
|                   |                                   |                  |                    |                   | (153.29)      |
| 98,381.60         | 23,620.44                         | 59,548.75        | 213,489.12         | 74,007.13         | 641,935.64    |
| 98,381.60         | 23,620.44                         | 59,548.75        | 213,489.12         | 73,851.42         | 652,551.78    |
|                   |                                   |                  |                    | 155.71            | 155.71        |
| 98,381.60         | 23,620.44                         | 59,548.75        | 213,489.12         | 74,007.13         | 652,707.49    |
|                   |                                   |                  |                    |                   | (10,771.85)   |
| \$ 98,381.60      | \$ 23,620.44                      | \$ 59,548.75     | \$ 213,489.12      | \$ 74,007.13      | \$ 641,935.64 |

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***Detail of Disbursements and Audit Settlement******Regular Assessments: October 1, 2012 through September 30, 2013******Distribution Period: June 15, 2013 through June 27, 2014******Other Collections: June 1, 2013 through May 31, 2014***

|                                       | <b>Total<br/>Collections</b> | <b>Commissions<br/>and Special<br/>Deductions</b> |
|---------------------------------------|------------------------------|---|
| <b><u>State of Alabama</u></b>        |                              |   |
| <b><u>Ad Valorem Taxes</u></b>        |                              |   |
| General                               | \$ 259,077.21                | \$ (27,422.47)                                    |
| Soldier                               | 103,628.53                   | (12,383.79)                                       |
| School                                | 310,886.28                   | (37,151.20)                                       |
| Total Ad Valorem Taxes                | <u>673,592.02</u>            | <u>(76,957.46)</u>                                |
| Acreage Assessment on Forestland      | 19,097.51                    | (763.92)  |
| Manufactured Home Registrations       | 4,989.50                     |   |
| Total State of Alabama                | <u>697,679.03</u>            | <u>(77,721.38)</u>                                |
| <b><u>Cleburne County</u></b>         |                              |   |
| <b><u>Ad Valorem Taxes</u></b>        |                              |   |
| General                               | 549,542.50                   | (68,754.63)                                       |
| Road and Bridge                       | 274,770.88                   | (37,552.79)                                       |
| Hospital                              | 439,633.05                   | (60,090.33)                                       |
| Fire Tax                              | 219,813.21                   | (13,023.97)                                       |
| Total Ad Valorem Taxes                | <u>1,483,759.64</u>          | <u>(179,421.72)</u>                               |
| Fees and Commissions on Assessments   | 90.00                        | 76,517.86   |
| Fees and Commissions on Collections   | 4,080.00                     | 76,517.86   |
| Salary - Revenue Commissioner         |                              | 79,367.06   |
| Salary - Supernumerary Official       |                              | 23,620.44   |
| Operating Budget                      |                              | 66,675.92   |
| Reappraisal Budget                    |                              | 254,777.40  |
| Citations and Probate Fees            | 6,441.12                     |   |
| Return Check Fees                     | 162.76                       |   |
| Mail Fees                             | 6,395.00                     |   |
| Advertising                           | 3,345.00                     |   |
| Tax Sale/ Redemption Fees             | 50.00                        |   |
| Map and Copy Money                    | 13.00                        |   |
| Interest Earned - County General Fund | 116.07                       |   |
| Manufactured Home Registrations       | 12,035.25                    |   |
| Total Cleburne County                 | <u>1,516,487.84</u>          | <u>398,054.82</u>                                 |
| Sub-Total Forward                     | \$ 2,214,166.87              | \$ 320,333.44                                     |

| Net Amount To Be Remitted |              | Remittances | Audit Settlement |                  |          |    |            |
|---------------------------|--------------|-------------|------------------|------------------|----------|----|------------|
|                           |              |             | Amounts Due      | Amounts Overpaid |          |    |            |
| \$                        | 231,654.74   | \$          | 231,246.00       | \$               | 408.74   | \$ |            |
|                           | 91,244.74    |             | 91,080.97        |                  | 163.77   |    |            |
|                           | 273,735.08   |             | 273,243.86       |                  | 491.22   |    |            |
|                           | 596,634.56   |             | 595,570.83       |                  | 1,063.73 |    |            |
|                           | 18,333.59    |             | 18,333.59        |                  |          |    |            |
|                           | 4,989.50     |             | 4,989.50         |                  |          |    |            |
|                           | 619,957.65   |             | 618,893.92       |                  | 1,063.73 |    |            |
|                           | 480,787.87   |             | 479,889.37       |                  | 898.50   |    |            |
|                           | 237,218.09   |             | 236,787.21       |                  | 430.88   |    |            |
|                           | 379,542.72   |             | 378,798.37       |                  | 744.35   |    |            |
|                           | 206,789.24   |             | 206,789.24       |                  |          |    |            |
|                           | 1,304,337.92 |             | 1,302,264.19     |                  | 2,073.73 |    |            |
|                           | 76,607.86    |             | 80,986.23        |                  |          |    | (4,378.37) |
|                           | 80,597.86    |             | 84,976.23        |                  |          |    | (4,378.37) |
|                           | 79,367.06    |             | 79,367.06        |                  |          |    |            |
|                           | 23,620.44    |             | 23,620.44        |                  |          |    |            |
|                           | 66,675.92    |             | 66,675.92        |                  |          |    |            |
|                           | 254,777.40   |             | 254,777.40       |                  |          |    |            |
|                           | 6,441.12     |             | 6,441.12         |                  |          |    |            |
|                           | 162.76       |             | 162.76           |                  |          |    |            |
|                           | 6,395.00     |             | 6,395.00         |                  |          |    |            |
|                           | 3,345.00     |             | 3,345.00         |                  |          |    |            |
|                           | 50.00        |             | 50.00            |                  |          |    |            |
|                           | 13.00        |             | 13.00            |                  |          |    |            |
|                           | 116.07       |             | 224.03           |                  |          |    | (107.96)   |
|                           | 12,035.25    |             | 12,035.25        |                  |          |    |            |
|                           | 1,914,542.66 |             | 1,921,333.63     |                  | 2,073.73 |    | (8,864.70) |
| \$                        | 2,534,500.31 | \$          | 2,540,227.55     | \$               | 3,137.46 | \$ | (8,864.70) |

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***Detail of Disbursements and Audit Settlement******Regular Assessments: October 1, 2012 through September 30, 2013******Distribution Period: June 15, 2013 through June 27, 2014******Other Collections: June 1, 2013 through May 31, 2014***

|   | <b>Total<br/>Collections</b> | <b>Commissions<br/>and Special<br/>Deductions</b> |
|---|------------------------------|---|
| Sub-Total Brought Forward                               | \$ 2,214,166.87              | \$ 320,333.44                                     |
| <b><u>Cleburne County Schools</u></b>                   |                              |   |
| <b><u>Ad Valorem Taxes</u></b>                          |                              |   |
| County-Wide School Tax                                  | 1,029,126.13                 | (140,817.23)                                      |
| District 1 School Tax                                   | 431,039.00                   | (53,298.97)                                       |
| District 2 School Tax                                   | 483,740.07                   | (71,872.18)                                       |
| Total Ad Valorem Taxes                                  | 1,943,905.20                 | (265,988.38)                                      |
| Manufactured Home Registrations                         | 4,984.50                     |   |
| Total Cleburne County Schools                           | 1,948,889.70                 | (265,988.38)                                      |
| <b><u>Municipalities</u></b>                            |                              |   |
| <b><u>Ad Valorem Taxes</u></b>                          |                              |   |
| Heflin  | 416,278.31                   | (47,633.82)                                       |
| Edwardsville  | 4,048.64                     | (466.58)  |
| Fruithurst  | 16,143.19                    | (1,868.60)  |
| Ranburne  | 40,747.97                    | (4,547.42)  |
| Total Ad Valorem Taxes                                  | 477,218.11                   | (54,516.42)                                       |
| <b><u>Manufactured Home Registrations</u></b>           |                              |   |
| Heflin  | 533.25                       |   |
| Edwardsville  | 54.00                        |   |
| Fruithurst  | 190.00                       |   |
| Ranburne  | 173.50                       |   |
| Total Manufactured Home Registrations                   | 950.75                       |   |
| Total Municipalities                                    | 478,168.86                   | (54,516.42)                                       |
| <b><u>Officials and Individuals</u></b>                 |                              |   |
| Final Settlement Mileage                                |                              | 171.36  |
| Interest Earned - Revenue Commission Discretionary Fund | 14.34                        |   |
| Interest Earned - Probate Discretionary Fund            | 14.34                        |   |
| Firefighter's Annuity and Benefit                       | 232.00                       |   |
| Manufactured Home Trust Fund                            | 798.00                       |   |
| Excess from Land Sales                                  | 47,221.94                    |   |
| Land Redemptions from Individuals                       | 5,318.79                     |   |
| Total Other Collections                                 | 53,599.41                    | 171.36  |
| Grand Total   | \$ 4,694,824.84              | \$  |

| Net Amount<br>To Be<br>Remitted | Remittances     | Audit Settlement |                     |
|---------------------------------|-----------------|------------------|---------------------|
|                                 |                 | Amounts<br>Due   | Amounts<br>Overpaid |
| \$ 2,534,500.31                 | \$ 2,540,227.55 | \$ 3,137.46      | \$ (8,864.70)       |
| 888,308.90                      | 886,612.53      | 1,696.37         |                     |
| 377,740.03                      | 382,470.30      |                  | (4,730.27)          |
| 411,867.89                      | 405,629.64      | 6,238.25         |                     |
| 1,677,916.82                    | 1,674,712.47    | 7,934.62         | (4,730.27)          |
| 4,984.50                        | 4,984.50        |                  |                     |
| 1,682,901.32                    | 1,679,696.97    | 7,934.62         | (4,730.27)          |
| 368,644.49                      | 366,374.50      | 2,269.99         |                     |
| 3,582.06                        | 3,265.19        | 316.87           |                     |
| 14,274.59                       | 14,480.09       |                  | (205.50)            |
| 36,200.55                       | 36,167.01       | 33.54            |                     |
| 422,701.69                      | 420,286.79      | 2,620.40         | (205.50)            |
| 533.25                          | 533.25          |                  |                     |
| 54.00                           | 54.00           |                  |                     |
| 190.00                          | 190.00          |                  |                     |
| 173.50                          | 173.50          |                  |                     |
| 950.75                          | 950.75          |                  |                     |
| 423,652.44                      | 421,237.54      | 2,620.40         | (205.50)            |
| 171.36                          | 171.36          |                  |                     |
| 14.34                           | 28.00           |                  | (13.66)             |
| 14.34                           | 28.00           |                  | (13.66)             |
| 232.00                          | 232.00          |                  |                     |
| 798.00                          | 798.00          |                  |                     |
| 47,221.94                       | 47,221.94       |                  |                     |
| 5,318.79                        | 5,318.79        |                  |                     |
| 53,770.77                       | 53,798.09       |                  | (27.32)             |
| \$ 4,694,824.84                 | \$ 4,694,960.15 | \$ 13,692.48     | \$ (13,827.79)      |

**Summary of Ad Valorem Taxes and Distributions**

**Regular Assessments: October 1, 2012 through September 30, 2013**

**Regular Collections: June 15, 2013 through June 27, 2014**

|                                 | State<br>Taxes | County<br>Taxes |
|---------------------------------|----------------|-----------------|
| Gross Taxes Assessed            | \$ 996,989.50  | \$ 2,070,670.50 |
| Errors in Assessments           | (12,478.31)    | (25,916.49)     |
| Gross Taxes Assessed            | 984,511.19     | 2,044,754.01    |
| Regular Homestead Exemptions    | (50,350.95)    | (54,899.91)     |
| Act #48 Exemptions              | (79,173.77)    | (164,437.83)    |
| Act #91-A Exemptions            | (2,269.54)     | (1,980.99)      |
| Act #91-B Exemptions            | (20,908.16)    | (6,159.24)      |
| Other Exemptions                | (162,898.97)   | (338,328.63)    |
| Errors in Exemptions            | 3,817.71       | 3,259.71        |
| Net Taxes Assessed              | 672,727.51     | 1,482,207.12    |
| Interest                        | 865.10         | 1,882.73        |
| Litigations - All Prior Years   | 2,825.55       | 5,684.42        |
| Litigations - All Prior Years   | (2,825.55)     | (5,684.42)      |
| Refunds                         | (171.99)       | (330.21)        |
| Net Taxes Collected             | 673,420.62     | 1,483,759.64    |
| Final Settlement with the State | 171.40         |                 |
| Amount for Disbursements        | 673,592.02     | 1,483,759.64    |

**Disbursements**

|                               |               |                 |
|-------------------------------|---------------|-----------------|
| Final Settlement Mileage      | 171.36        |                 |
| Commissions on Assessments    | 11,593.29     | 20,498.51       |
| Commissions on Collections    | 11,593.29     | 20,498.51       |
| Salary - Revenue Commissioner | 12,218.80     | 22,983.27       |
| Salary - Supernumerary        | 4,087.42      | 7,688.31        |
| Operating Budget              |               | 22,821.55       |
| Reappraisal Update            | 37,293.30     | 84,931.57       |
| Sub-Total                     | 76,957.46     | 179,421.72      |
| Remittances                   | 595,570.83    | 1,302,264.19    |
| Sub-Total                     | 672,528.29    | 1,481,685.91    |
| Amounts Due                   | 1,063.73      | 2,073.73        |
| Sub-Total                     | 673,592.02    | 1,483,759.64    |
| Amounts Overpaid              |               |                 |
| Total                         | \$ 673,592.02 | \$ 1,483,759.64 |

| County School Taxes | Municipal Taxes | Total Ad Valorem Taxes |
|---------------------|-----------------|------------------------|
| \$ 2,607,511.00     | \$ 551,785.06   | \$ 6,226,956.06        |
| (32,635.58)         | (4,967.98)      | (75,998.36)            |
| 2,574,875.42        | 546,817.08      | 6,150,957.70           |
|                     |                 | (105,250.86)           |
| (207,069.86)        | (37,576.28)     | (488,257.74)           |
| (2,494.58)          |                 | (6,745.11)             |
|                     |                 | (27,067.40)            |
| (426,043.46)        | (33,353.64)     | (960,624.70)           |
| 2,501.04            | 607.92          | 10,186.38              |
| 1,941,768.56        | 476,495.08      | 4,573,198.27           |
| 2,518.46            | 723.03          | 5,989.32               |
| 7,299.21            | 4,564.56        | 20,373.74              |
| (7,299.21)          | (4,564.56)      | (20,373.74)            |
| (381.82)            |                 | (884.02)               |
| 1,943,905.20        | 477,218.11      | 4,578,303.57           |
|                     |                 | 171.40                 |
| 1,943,905.20        | 477,218.11      | 4,578,474.97           |
|                     |                 | 171.36                 |
| 38,878.10           | 5,166.00        | 76,135.90              |
| 38,878.10           | 5,166.00        | 76,135.90              |
| 35,408.27           | 8,756.72        | 79,367.06              |
| 11,844.71           |                 | 23,620.44              |
| 35,159.19           | 8,695.18        | 66,675.92              |
| 105,820.01          | 26,732.52       | 254,777.40             |
| 265,988.38          | 54,516.42       | 576,883.98             |
| 1,674,712.47        | 420,286.79      | 3,992,834.28           |
| 1,940,700.85        | 474,803.21      | 4,569,718.26           |
| 7,934.62            | 2,620.40        | 13,692.48              |
| 1,948,635.47        | 477,423.61      | 4,583,410.74           |
| (4,730.27)          | (205.50)        | (4,935.77)             |
| \$ 1,943,905.20     | \$ 477,218.11   | \$ 4,578,474.97        |

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**Summary of Ad Valorem Taxes and Distributions****Regular Assessments: October 1, 2012 through September 30, 2013****Regular Collections: June 15, 2013 through June 27, 2014**

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|                                  | <b>State</b>              | <b>County</b>             |
|----------------------------------|---------------------------|---------------------------|
| <b><u>Taxable Valuations</u></b> |                           |                           |
| Gross Valuations Assessed        | 153,383,000               | 153,383,000               |
| Errors in Assessments            | (1,919,740)               | (1,919,740)               |
| Gross Valuations Assessed        | <u>151,463,260</u>        | <u>151,463,260</u>        |
| Regular Homestead Exemptions     | (7,746,300)               | (4,066,660)               |
| Act #48 Exemptions               | (12,180,580)              | (12,180,580)              |
| Act #91-A Exemptions             | (349,160)                 | (146,740)                 |
| Act #91-B Exemptions             | (3,216,640)               | (456,240)                 |
| Other Exemptions                 | (25,061,380)              | (25,061,380)              |
| Errors in Exemptions             | 587,340                   | 241,460                   |
| Net Valuations Assessed          | <u><u>103,496,540</u></u> | <u><u>109,793,120</u></u> |





| <b>County<br/>School</b> | <b>Municipal</b> |
|--------------------------|------------------|
| 153,383,000              | 46,576,960       |
| (1,919,740)              | (425,420)        |
| <hr/> 151,463,260        | <hr/> 46,151,540 |
| (12,180,580)             | (3,197,600)      |
| (146,740)                |                  |
| (25,061,380)             | (2,825,740)      |
| 147,120                  | 50,660           |
| <hr/> 114,221,680        | <hr/> 40,178,860 |
| <hr/> <hr/>              | <hr/> <hr/>      |

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***Distribution of State Ad Valorem Taxes******Regular Assessments: October 1, 2012 through September 30, 2013******Regular Collections: June 15, 2013 through June 27, 2014***

|                                 | <b>General</b> | <b>Soldier</b> |
|---------------------------------|----------------|----------------|
| Gross Taxes Assessed            | \$ 383,457.50  | \$ 153,383.00  |
| Errors in Assessments           | (4,799.35)     | (1,919.74)     |
| Gross Taxes Assessed            | 378,658.15     | 151,463.26     |
| Regular Homestead Exemptions    | (19,365.75)    | (7,746.30)     |
| Act #48 Exemptions              | (30,451.45)    | (12,180.58)    |
| Act #91-A Exemptions            | (872.90)       | (349.16)       |
| Act #91-B Exemptions            | (8,041.60)     | (3,216.64)     |
| Other Exemptions                | (62,653.45)    | (25,061.38)    |
| Errors in Exemptions            | 1,468.35       | 587.34         |
| Net Taxes Assessed              | 258,741.35     | 103,496.54     |
| Interest                        | 336.06         | 132.11         |
| Litigations - All Prior Years   | 1,086.75       | 434.70         |
| Litigations - All Prior Years   | (1,086.75)     | (434.70)       |
| Refunds                         | (66.15)        | (26.46)        |
| Net Taxes Collected             | 259,011.26     | 103,602.19     |
| Final Settlement with the State | 65.95          | 26.34          |
| Amount for Disbursements        | 259,077.21     | 103,628.53     |
| <b><u>Disbursements</u></b>     |                |                |
| Final Settlement Mileage        | 65.91          | 26.36          |
| Commissions on Assessments      | 3,305.11       | 2,072.04       |
| Commissions on Collections      | 3,305.11       | 2,072.04       |
| Salary - Revenue Commissioner   | 4,699.56       | 1,879.81       |
| Salary - Supernumerary          | 1,572.11       | 628.82         |
| Reappraisal Update              | 14,474.67      | 5,704.72       |
| Sub-Total                       | 27,422.47      | 12,383.79      |
| Remittances                     | 231,246.00     | 91,080.97      |
| Sub-Total                       | 258,668.47     | 103,464.76     |
| Amounts Due                     | 408.74         | 163.77         |
| Total                           | \$ 259,077.21  | \$ 103,628.53  |

| School        | Total<br>State<br>Taxes |
|---------------|-------------------------|
| \$ 460,149.00 | \$ 996,989.50           |
| (5,759.22)    | (12,478.31)             |
| 454,389.78    | 984,511.19              |
| (23,238.90)   | (50,350.95)             |
| (36,541.74)   | (79,173.77)             |
| (1,047.48)    | (2,269.54)              |
| (9,649.92)    | (20,908.16)             |
| (75,184.14)   | (162,898.97)            |
| 1,762.02      | 3,817.71                |
| 310,489.62    | 672,727.51              |
| 396.93        | 865.10                  |
| 1,304.10      | 2,825.55                |
| (1,304.10)    | (2,825.55)              |
| (79.38)       | (171.99)                |
| 310,807.17    | 673,420.62              |
| 79.11         | 171.40                  |
| 310,886.28    | 673,592.02              |
| 79.09         | 171.36                  |
| 6,216.14      | 11,593.29               |
| 6,216.14      | 11,593.29               |
| 5,639.43      | 12,218.80               |
| 1,886.49      | 4,087.42                |
| 17,113.91     | 37,293.30               |
| 37,151.20     | 76,957.46               |
| 273,243.86    | 595,570.83              |
| 310,395.06    | 672,528.29              |
| 491.22        | 1,063.73                |
| \$ 310,886.28 | \$ 673,592.02           |

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***Distribution of County Ad Valorem Taxes******Regular Assessments: October 1, 2012 through September 30, 2013******Regular Collections: June 15, 2013 through June 27, 2014***

|                               | <b>General</b> | <b>Road<br/>and Bridge</b> |
|-------------------------------|----------------|----------------------------|
| Gross Taxes Assessed          | \$ 766,915.00  | \$ 383,457.50              |
| Errors in Assessments         | (9,598.70)     | (4,799.35)                 |
| Gross Taxes Assessed          | 757,316.30     | 378,658.15                 |
| Regular Homestead Exemptions  | (20,333.30)    | (10,166.65)                |
| Act #48 Exemptions            | (60,902.90)    | (30,451.45)                |
| Act #91-A Exemptions          | (733.70)       | (366.85)                   |
| Act #91-B Exemptions          | (2,281.20)     | (1,140.60)                 |
| Other Exemptions              | (125,306.90)   | (62,653.45)                |
| Errors in Exemptions          | 1,207.30       | 603.65                     |
| Net Taxes Assessed            | 548,965.60     | 274,482.80                 |
| Interest                      | 699.20         | 349.23                     |
| Litigations - All Prior Years | 2,105.34       | 1,052.67                   |
| Litigations - All Prior Years | (2,105.34)     | (1,052.67)                 |
| Refunds                       | (122.30)       | (61.15)                    |
| Net Taxes Collected           | 549,542.50     | 274,770.88                 |
| <b><u>Disbursements</u></b>   |                |                            |
| Commissions on Assessments    | 6,210.43       | 5,495.42                   |
| Commissions on Collections    | 6,210.43       | 5,495.42                   |
| Salary - Revenue Commissioner | 9,992.23       | 4,996.16                   |
| Salary - Supernumerary        | 3,342.60       | 1,671.29                   |
| Operating Budget              | 9,921.96       | 4,960.98                   |
| Reappraisal Update            | 33,076.98      | 14,933.52                  |
| Sub-Total                     | 68,754.63      | 37,552.79                  |
| Remittances                   | 479,889.37     | 236,787.21                 |
| Sub-Total                     | 548,644.00     | 274,340.00                 |
| Amounts Due                   | 898.50         | 430.88                     |
| Total                         | \$ 549,542.50  | \$ 274,770.88              |

|    | <b>Hospital</b> | <b>Fire Protection</b> | <b>Total County Taxes</b> |
|----|-----------------|------------------------|---------------------------|
| \$ | 613,532.00      | \$ 306,766.00          | \$ 2,070,670.50           |
|    | (7,678.96)      | (3,839.48)             | (25,916.49)               |
|    | 605,853.04      | 302,926.52             | 2,044,754.01              |
|    | (16,266.64)     | (8,133.32)             | (54,899.91)               |
|    | (48,722.32)     | (24,361.16)            | (164,437.83)              |
|    | (586.96)        | (293.48)               | (1,980.99)                |
|    | (1,824.96)      | (912.48)               | (6,159.24)                |
|    | (100,245.52)    | (50,122.76)            | (338,328.63)              |
|    | 965.84          | 482.92                 | 3,259.71                  |
|    | 439,172.48      | 219,586.24             | 1,482,207.12              |
|    | 558.41          | 275.89                 | 1,882.73                  |
|    | 1,684.27        | 842.14                 | 5,684.42                  |
|    | (1,684.27)      | (842.14)               | (5,684.42)                |
|    | (97.84)         | (48.92)                | (330.21)                  |
|    | 439,633.05      | 219,813.21             | 1,483,759.64              |
|    | 8,792.66        |                        | 20,498.51                 |
|    | 8,792.66        |                        | 20,498.51                 |
|    | 7,994.88        |                        | 22,983.27                 |
|    | 2,674.42        |                        | 7,688.31                  |
|    | 7,938.61        |                        | 22,821.55                 |
|    | 23,897.10       | 13,023.97              | 84,931.57                 |
|    | 60,090.33       | 13,023.97              | 179,421.72                |
|    | 378,798.37      | 206,789.24             | 1,302,264.19              |
|    | 438,888.70      | 219,813.21             | 1,481,685.91              |
|    | 744.35          |                        | 2,073.73                  |
| \$ | 439,633.05      | \$ 219,813.21          | \$ 1,483,759.64           |

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***Distribution of County School Ad Valorem Taxes******Regular Assessments: October 1, 2012 through September 30, 2013******Regular Collections: June 15, 2013 through June 27, 2014***

|                                  | County-Wide     | District<br>#1 |
|----------------------------------|-----------------|----------------|
| Gross Taxes Assessed             | \$ 1,380,447.00 | \$ 528,801.60  |
| Errors in Assessments            | (17,277.66)     | (8,710.24)     |
| Gross Taxes Assessed             | 1,363,169.34    | 520,091.36     |
| Act #48 Exemptions               | (109,625.22)    | (53,001.92)    |
| Act #91-A Exemptions             | (1,320.66)      | (427.52)       |
| Other Exemptions                 | (225,552.42)    | (36,411.20)    |
| Errors in Exemptions             | 1,324.08        | 463.04         |
| Net Taxes Assessed               | 1,027,995.12    | 430,713.76     |
| Interest                         | 1,333.15        | 504.92         |
| Litigations - All Prior Years    | 3,789.61        | 90.40          |
| Litigations - All Prior Years    | (3,789.61)      | (90.40)        |
| Refunds                          | (202.14)        | (179.68)       |
| Net Taxes Collected              | 1,029,126.13    | 431,039.00     |
| <b><u>Disbursements</u></b>      |                 |                |
| Commissions on Assessments       | 20,582.52       | 8,620.78       |
| Commissions on Collections       | 20,582.52       | 8,620.78       |
| Salary - Revenue Commissioner    | 18,745.55       | 8,038.77       |
| Salary - Supernumerary           | 6,270.73        | 2,689.12       |
| Operating Budget                 | 18,613.67       | 7,982.24       |
| Reappraisal Update               | 56,022.24       | 17,347.28      |
| Sub-Total                        | 140,817.23      | 53,298.97      |
| Remittances                      | 886,612.53      | 382,470.30     |
| Sub-Total                        | 1,027,429.76    | 435,769.27     |
| Amounts Due                      | 1,696.37        |                |
| Sub-Total                        | 1,029,126.13    | 435,769.27     |
| Amounts Overpaid                 |                 | (4,730.27)     |
| Total                            | \$ 1,029,126.13 | \$ 431,039.00  |
| <b><u>Taxable Valuations</u></b> |                 |                |
| Gross Valuations Assessed        | 153,383,000     | 66,100,200     |
| Errors in Assessments            | (1,919,740)     | (1,088,780)    |
| Gross Valuations Assessed        | 151,463,260     | 65,011,420     |
| Act #48 Exemptions               | (12,180,580)    | (6,625,240)    |
| Act #91-A Exemptions             | (146,740)       | (53,440)       |
| Other Exemptions                 | (25,061,380)    | (4,551,400)    |
| Errors in Exemptions             | 147,120         | 57,880         |
| Net Valuations Assessed          | 114,221,680     | 53,839,220     |

| District #2   | Total County School Taxes |
|---------------|---------------------------|
| \$ 698,262.40 | \$ 2,607,511.00           |
| (6,647.68)    | (32,635.58)               |
| 691,614.72    | 2,574,875.42              |
| (44,442.72)   | (207,069.86)              |
| (746.40)      | (2,494.58)                |
| (164,079.84)  | (426,043.46)              |
| 713.92        | 2,501.04                  |
| 483,059.68    | 1,941,768.56              |
| 680.39        | 2,518.46                  |
| 3,419.20      | 7,299.21                  |
| (3,419.20)    | (7,299.21)                |
|               | (381.82)                  |
| 483,740.07    | 1,943,905.20              |

|               |                 |
|---------------|-----------------|
| 9,674.80      | 38,878.10       |
| 9,674.80      | 38,878.10       |
| 8,623.95      | 35,408.27       |
| 2,884.86      | 11,844.71       |
| 8,563.28      | 35,159.19       |
| 32,450.49     | 105,820.01      |
| 71,872.18     | 265,988.38      |
| 405,629.64    | 1,674,712.47    |
| 477,501.82    | 1,940,700.85    |
| 6,238.25      | 7,934.62        |
| 483,740.07    | 1,948,635.47    |
|               | (4,730.27)      |
| \$ 483,740.07 | \$ 1,943,905.20 |

|              |
|--------------|
| 87,282,800   |
| (830,960)    |
| 86,451,840   |
| (5,555,340)  |
| (93,300)     |
| (20,509,980) |
| 89,240       |
| 60,382,460   |

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***Distribution of Municipal Ad Valorem Taxes******Regular Assessments: October 1, 2012 through September 30, 2013******Regular Collections: June 15, 2013 through June 27, 2014***

|                                  | Heflin        | Edwardsville |
|----------------------------------|---------------|--------------|
| Gross Taxes Assessed             | \$ 476,145.36 | \$ 5,098.90  |
| Errors in Assessments            | (4,349.52)    | (97.90)      |
| Gross Taxes Assessed             | 471,795.84    | 5,001.00     |
| Act #48 Exemptions               | (29,561.76)   | (567.80)     |
| Other Exemptions                 | (27,086.88)   | (396.60)     |
| Errors in Exemptions             | 495.36        |              |
| Net Taxes Assessed               | 415,642.56    | 4,036.60     |
| Interest                         | 635.75        | 12.04        |
| Litigations - All Prior Years    | 4,564.56      |              |
| Litigations - All Prior Years    | (4,564.56)    |              |
| Net Taxes Collected              | 416,278.31    | 4,048.64     |
| <b><u>Disbursements</u></b>      |               |              |
| Commissions on Assessments       | 4,498.53      | 42.28        |
| Commissions on Collections       | 4,498.53      | 42.28        |
| Salary - Revenue Commissioner    | 7,654.08      | 77.38        |
| Operational Budget               | 7,600.23      | 76.87        |
| Reappraisal Update               | 23,382.45     | 227.77       |
| Sub-Total                        | 47,633.82     | 466.58       |
| Remittances                      | 366,374.50    | 3,265.19     |
| Sub-Total                        | 414,008.32    | 3,731.77     |
| Amounts Due                      | 2,269.99      | 316.87       |
| Sub-Total                        | 416,278.31    | 4,048.64     |
| Amounts Overpaid                 |               |              |
| Total                            | \$ 416,278.31 | \$ 4,048.64  |
| <b><u>Taxable Valuations</u></b> |               |              |
| Gross Valuations Assessed        | 39,678,780    | 1,019,780    |
| Errors in Assessments            | (362,460)     | (19,580)     |
| Gross Valuations Assessed        | 39,316,320    | 1,000,200    |
| Act #48 Exemptions               | (2,463,480)   | (113,560)    |
| Other Exemptions                 | (2,257,240)   | (79,320)     |
| Errors in Exemptions             | 41,280        |              |
| Net Valuations Assessed          | 34,636,880    | 807,320      |



| Fruithurst   | Ranburne     | Total<br>Municipal<br>Taxes |
|--------------|--------------|-----------------------------|
| \$ 19,349.52 | \$ 51,191.28 | \$ 551,785.06               |
| (303.12)     | (217.44)     | (4,967.98)                  |
| 19,046.40    | 50,973.84    | 546,817.08                  |
| (1,842.72)   | (5,604.00)   | (37,576.28)                 |
| (1,214.16)   | (4,656.00)   | (33,353.64)                 |
| 112.56       |              | 607.92                      |
| 16,102.08    | 40,713.84    | 476,495.08                  |
| 41.11        | 34.13        | 723.03                      |
|              |              | 4,564.56                    |
|              |              | (4,564.56)                  |
| 16,143.19    | 40,747.97    | 477,218.11                  |

|              |              |               |
|--------------|--------------|---------------|
| 172.66       | 452.53       | 5,166.00      |
| 172.66       | 452.53       | 5,166.00      |
| 300.40       | 724.86       | 8,756.72      |
| 298.29       | 719.79       | 8,695.18      |
| 924.59       | 2,197.71     | 26,732.52     |
| 1,868.60     | 4,547.42     | 54,516.42     |
| 14,480.09    | 36,167.01    | 420,286.79    |
| 16,348.69    | 40,714.43    | 474,803.21    |
|              | 33.54        | 2,620.40      |
| 16,348.69    | 40,747.97    | 477,423.61    |
| (205.50)     |              | (205.50)      |
| \$ 16,143.19 | \$ 40,747.97 | \$ 477,218.11 |

|           |           |             |
|-----------|-----------|-------------|
| 1,612,460 | 4,265,940 | 46,576,960  |
| (25,260)  | (18,120)  | (425,420)   |
| 1,587,200 | 4,247,820 | 46,151,540  |
| (153,560) | (467,000) | (3,197,600) |
| (101,180) | (388,000) | (2,825,740) |
| 9,380     |           | 50,660      |
| 1,341,840 | 3,392,820 | 40,178,860  |

***Distribution of Fees and Other Collections***

***Regular Collections: June 15, 2013 through June 27, 2014***

***Other Collections: June 1, 2013 through May 31, 2014***

|                                    | Forestry<br>Acreage<br>Assessment | Commissions<br>and Fees on<br>Assessments | Commissions<br>and Fees on<br>Collections |
|------------------------------------|-----------------------------------|---|---|
| Fees on Assessments                | \$                                | \$ 90.00                                  | \$  |
| Fees on Collections                |                                   |   | 4,080.00                                  |
| Acreage Assessments                | 19,202.47                         |   |   |
| Deductions from Ad Valorem Taxes   |                                   |   |   |
| Interest Collected                 | 10.03                             |   |   |
| Manufactured Home Registrations    |                                   |   |   |
| Mail Fees                          |                                   |   |   |
| Advertising                        |                                   |   |   |
| Copy and Map Sales                 |                                   |   |   |
| Citations and Probate Fees         |                                   |   |   |
| Return Check Fees                  |                                   |   |   |
| Excess on Land Sales               |                                   |   |   |
| Tax Sale/Redemption Fees           |                                   |   |   |
| Land Redemptions from Individuals  |                                   |   |   |
| Interest Earned                    |                                   |   |   |
| Firefighter's Annuity and Benefits |                                   |   |   |
| Commissions                        | (763.92)                          | 76,517.86                                 | 76,517.86                                 |
| Errors in Assessments              | (114.99)                          |   |   |
| Amount for Distribution            | <u>18,333.59</u>                  | <u>76,607.86</u>                          | <u>80,597.86</u>                          |
| <b><u>Disbursements</u></b>        |                                   |   |   |
| Remittances                        | 18,333.59                         | 80,986.23                                 | 84,976.23                                 |
| Amounts Due                        |                                   |   |   |
| Sub-Total                          | <u>18,333.59</u>                  | <u>80,986.23</u>                          | <u>84,976.23</u>                          |
| Amounts Overpaid                   |                                   | (4,378.37)                                | (4,378.37)                                |
| Total                              | <u>\$ 18,333.59</u>               | <u>\$ 76,607.86</u>                       | <u>\$ 80,597.86</u>                       |

| Official's Salary | Supernumerary Official's Salaries | Operating Budget | Reappraisal Budget | Other Collections | Total         |
|-------------------|-----------------------------------|------------------|--------------------|-------------------|---------------|
| \$                | \$                                | \$               | \$                 | \$                | \$ 90.00      |
|                   |                                   |                  |                    |                   | 4,080.00      |
|                   |                                   |                  |                    |                   | 19,202.47     |
| 79,367.06         | 23,620.44                         | 66,675.92        | 254,777.40         | 171.36            | 424,612.18    |
|                   |                                   |                  |                    |                   | 10.03         |
|                   |                                   |                  |                    | 23,758.00         | 23,758.00     |
|                   |                                   |                  |                    | 6,395.00          | 6,395.00      |
|                   |                                   |                  |                    | 3,345.00          | 3,345.00      |
|                   |                                   |                  |                    | 13.00             | 13.00         |
|                   |                                   |                  |                    | 6,441.12          | 6,441.12      |
|                   |                                   |                  |                    | 162.76            | 162.76        |
|                   |                                   |                  |                    | 47,221.94         | 47,221.94     |
|                   |                                   |                  |                    | 50.00             | 50.00         |
|                   |                                   |                  |                    | 5,318.79          | 5,318.79      |
|                   |                                   |                  |                    | 144.75            | 144.75        |
|                   |                                   |                  |                    | 232.00            | 232.00        |
|                   |                                   |                  |                    |                   | 152,271.80    |
|                   |                                   |                  |                    |                   | (114.99)      |
| 79,367.06         | 23,620.44                         | 66,675.92        | 254,777.40         | 93,253.72         | 693,233.85    |
| 79,367.06         | 23,620.44                         | 66,675.92        | 254,777.40         | 93,389.00         | 702,125.87    |
| 79,367.06         | 23,620.44                         | 66,675.92        | 254,777.40         | 93,389.00         | 702,125.87    |
|                   |                                   |                  |                    | (135.28)          | (8,892.02)    |
| \$ 79,367.06      | \$ 23,620.44                      | \$ 66,675.92     | \$ 254,777.40      | \$ 93,253.72      | \$ 693,233.85 |

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***Detail of Disbursements and Audit Settlement******Regular Assessments: October 1, 2011 through September 30, 2012******Distribution Period: June 23, 2012 through June 14, 2013******Other Collections: June 1, 2012 through May 31, 2013***

|                                       | <b>Total<br/>Collections</b> | <b>Commissions<br/>and Special<br/>Deductions</b> |
|---------------------------------------|------------------------------|---|
| <b><u>State of Alabama</u></b>        |                              |   |
| <b><u>Ad Valorem Taxes</u></b>        |                              |   |
| General                               | \$ 251,907.09                | \$ (33,500.73)                                    |
| Soldier                               | 100,760.71                   | (14,725.19)                                       |
| School                                | 302,282.84                   | (44,176.37)                                       |
| Total Ad Valorem Taxes                | <u>654,950.64</u>            | <u>(92,402.29)</u>                                |
| Acreage Assessment on Forestland      | 19,116.16                    | (764.66)  |
| Manufactured Home Registrations       | 5,068.50                     |   |
| Total State of Alabama                | <u>679,135.30</u>            | <u>(93,166.95)</u>                                |
| <b><u>Cleburne County</u></b>         |                              |   |
| <b><u>Ad Valorem Taxes</u></b>        |                              |   |
| General                               | 535,462.95                   | (76,703.73)                                       |
| Road and Bridge                       | 267,731.33                   | (42,592.77)                                       |
| Hospital                              | 428,425.95                   | (68,150.30)                                       |
| Fire Tax                              | 214,180.81                   | (18,219.44)                                       |
| Total Ad Valorem Taxes                | <u>1,445,801.04</u>          | <u>(205,666.24)</u>                               |
| Fees and Commissions on Assessments   | 135.00                       | 74,034.30   |
| Fees and Commissions on Collections   | 4,084.44                     | 74,034.29   |
| Salary - Revenue Commissioner         |                              | 88,412.72   |
| Salary - Supernumerary Official       |                              | 23,651.80   |
| Operating Budget                      |                              | 50,917.21   |
| Reappraisal Budget                    |                              | 353,879.88  |
| Citations and Probate Fees            | 5,895.00                     |   |
| Return Check Fee                      | 185.00                       |   |
| Mail Fees                             | 5,891.06                     |   |
| Advertising                           | 2,790.00                     |   |
| Tax Sale Fees                         | 40.00                        |   |
| Map and Copy Fees                     | 56.00                        |   |
| Interest Earned - County General Fund | 115.82                       |   |
| Manufactured Home Registrations       | 12,224.50                    |   |
| Total Cleburne County                 | <u>1,477,217.86</u>          | <u>459,263.96</u>                                 |
| Sub-Total Forward                     | \$ 2,156,353.16              | \$ 366,097.01                                     |

| Net Amount To Be Remitted |              | Remittances | Audit Settlement |                  |          |    |            |
|---------------------------|--------------|-------------|------------------|------------------|----------|----|------------|
|                           |              |             | Amounts Due      | Amounts Overpaid |          |    |            |
| \$                        | 218,406.36   | \$          | 217,790.80       | \$               | 615.56   | \$ |            |
|                           | 86,035.52    |             | 85,832.96        |                  | 202.56   |    |            |
|                           | 258,106.47   |             | 257,502.08       |                  | 604.39   |    |            |
|                           | 562,548.35   |             | 561,125.84       |                  | 1,422.51 |    |            |
|                           | 18,351.50    |             | 18,351.50        |                  |          |    |            |
|                           | 5,068.50     |             | 5,068.50         |                  |          |    |            |
|                           | 585,968.35   |             | 584,545.84       |                  | 1,422.51 |    |            |
|                           | 458,759.22   |             | 457,420.87       |                  | 1,338.35 |    |            |
|                           | 225,138.56   |             | 224,693.13       |                  | 445.43   |    |            |
|                           | 360,275.65   |             | 359,563.28       |                  | 712.37   |    |            |
|                           | 195,961.37   |             | 195,961.37       |                  |          |    |            |
|                           | 1,240,134.80 |             | 1,237,638.65     |                  | 2,496.15 |    |            |
|                           | 74,169.30    |             | 79,136.27        |                  |          |    | (4,966.97) |
|                           | 78,118.73    |             | 83,085.71        |                  |          |    | (4,966.98) |
|                           | 88,412.72    |             | 88,412.72        |                  |          |    |            |
|                           | 23,651.80    |             | 23,651.80        |                  |          |    |            |
|                           | 50,917.21    |             | 50,917.21        |                  |          |    |            |
|                           | 353,879.88   |             | 353,879.88       |                  |          |    |            |
|                           | 5,895.00     |             | 5,895.00         |                  |          |    |            |
|                           | 185.00       |             | 185.00           |                  |          |    |            |
|                           | 5,891.06     |             | 5,891.06         |                  |          |    |            |
|                           | 2,790.00     |             | 2,790.00         |                  |          |    |            |
|                           | 40.00        |             | 40.00            |                  |          |    |            |
|                           | 56.00        |             | 56.00            |                  |          |    |            |
|                           | 115.82       |             |                  |                  | 115.82   |    |            |
|                           | 12,224.50    |             | 12,224.50        |                  |          |    |            |
|                           | 1,936,481.82 |             | 1,943,803.80     |                  | 2,611.97 |    | (9,933.95) |
| \$                        | 2,522,450.17 | \$          | 2,528,349.64     | \$               | 4,034.48 | \$ | (9,933.95) |

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***Detail of Disbursements and Audit Settlement******Regular Assessments: October 1, 2011 through September 30, 2012******Distribution Period: June 23, 2012 through June 14, 2013******Other Collections: June 1, 2012 through May 31, 2013***

|   | <b>Total<br/>Collections</b> | <b>Commissions<br/>and Special<br/>Deductions</b> |
|---|------------------------------|---|
| Sub-Total Brought Forward                                 | \$ 2,156,353.16              | \$ 366,097.01                                     |
| <b><u>Cleburne County Schools</u></b>                     |                              |   |
| <b><u>Ad Valorem Taxes</u></b>                            |                              |   |
| County-Wide School Tax                                    | 1,004,531.13                 | (159,953.93)                                      |
| District 1 School Tax                                     | 430,780.54                   | (58,284.31)                                       |
| District 2 School Tax                                     | 462,137.91                   | (83,895.90)                                       |
| Total Ad Valorem Taxes                                    | 1,897,449.58                 | (302,134.14)                                      |
| Manufactured Home Registrations                           | 5,068.50                     |   |
| Total Cleburne County Schools                             | 1,902,518.08                 | (302,134.14)                                      |
| <b><u>Municipalities</u></b>                              |                              |   |
| <b><u>Ad Valorem Taxes</u></b>                            |                              |   |
| Heflin  | 410,162.96                   | (55,824.67)                                       |
| Edwardsville  | 4,148.58                     | (685.48)  |
| Fruithurst  | 16,098.00                    | (2,096.03)  |
| Ranburne  | 38,845.34                    | (5,529.58)  |
| Total Ad Valorem Taxes                                    | 469,254.88                   | (64,135.76)                                       |
| <b><u>Manufactured Home Registrations</u></b>             |                              |   |
| Heflin  | 600.75                       |   |
| Edwardsville  | 56.50                        |   |
| Fruithurst  | 191.25                       |   |
| Ranburne  | 148.00                       |   |
| Total Manufactured Home Registrations                     | 996.50                       |   |
| Total Municipalities                                      | 470,251.38                   | (64,135.76)                                       |
| <b><u>Other Collections</u></b>                           |                              |   |
| Final Settlement Mileage                                  |                              | 172.89  |
| Interest Earned - Revenue Commissioner Discretionary Fund | 14.44                        |   |
| Interest Earned - Probate Discretionary Fund              | 14.44                        |   |
| Firefighter's Annuity and Benefits                        | 225.00                       |   |
| Manufactured Home Trust Fund                              | 771.00                       |   |
| Land Redemptions from Individuals                         | 1,506.03                     |   |
| Excess from Land Sales                                    | 21,242.89                    |   |
| Total Other Collections                                   | 23,773.80                    | 172.89  |
| Grand Total   | \$ 4,552,896.42              | \$  |

| Net Amount<br>To Be<br>Remitted | Remittances     | Audit Settlement |                     |
|---------------------------------|-----------------|------------------|---------------------|
|                                 |                 | Amounts<br>Due   | Amounts<br>Overpaid |
| \$ 2,522,450.17                 | \$ 2,528,349.64 | \$ 4,034.48      | \$ (9,933.95)       |
| 844,577.20                      | 842,924.59      | 1,652.61         |                     |
| 372,496.23                      | 261,012.57      | 111,483.66       |                     |
| 378,242.01                      | 488,257.34      |                  | (110,015.33)        |
| 1,595,315.44                    | 1,592,194.50    | 113,136.27       | (110,015.33)        |
| 5,068.50                        | 5,068.50        |                  |                     |
| 1,600,383.94                    | 1,597,263.00    | 113,136.27       | (110,015.33)        |
| 354,338.29                      | 351,819.04      | 2,519.25         |                     |
| 3,463.10                        | 3,428.70        | 34.40            |                     |
| 14,001.97                       | 13,910.87       | 91.10            |                     |
| 33,315.76                       | 33,066.00       | 249.76           |                     |
| 405,119.12                      | 402,224.61      | 2,894.51         |                     |
| 600.75                          | 600.75          |                  |                     |
| 56.50                           | 56.50           |                  |                     |
| 191.25                          | 191.25          |                  |                     |
| 148.00                          | 148.00          |                  |                     |
| 996.50                          | 996.50          |                  |                     |
| 406,115.62                      | 403,221.11      | 2,894.51         |                     |
| 172.89                          | 172.89          |                  |                     |
| 14.44                           |                 | 14.44            |                     |
| 14.44                           |                 | 14.44            |                     |
| 225.00                          | 225.00          |                  |                     |
| 771.00                          | 771.00          |                  |                     |
| 1,506.03                        | 1,506.03        |                  |                     |
| 21,242.89                       | 21,242.89       |                  |                     |
| 23,946.69                       | 23,917.81       | 28.88            |                     |
| \$ 4,552,896.42                 | \$ 4,552,751.56 | \$ 120,094.14    | \$ (119,949.28)     |

**Summary of Ad Valorem Taxes and Distributions**

**Regular Assessments: October 1, 2011 through September 30, 2012**

**Regular Collections: June 23, 2012 through June 14, 2013**

|                                 | State<br>Taxes | County<br>Taxes |
|---------------------------------|----------------|-----------------|
| Gross Taxes Assessed            | \$ 986,166.48  | \$ 2,048,191.92 |
| Errors in Assessments           | (21,436.35)    | (44,521.65)     |
| Gross Taxes Assessed            | 964,730.13     | 2,003,670.27    |
| Regular Homestead Exemptions    | (51,409.80)    | (56,112.21)     |
| Act #48 Exemptions              | (79,761.63)    | (165,658.77)    |
| Act #91-A Exemptions            | (3,857.88)     | (3,495.42)      |
| Act #91-B Exemptions            | (21,938.41)    | (7,063.20)      |
| Other Exemptions                | (162,683.04)   | (337,880.16)    |
| Errors in Exemptions            | 8,775.13       | 10,349.64       |
| Net Taxes Assessed              | 653,854.50     | 1,443,810.15    |
| Interest                        | 989.29         | 2,128.09        |
| Litigations - All Prior Years   | 2,825.55       | 5,684.42        |
| Litigations - All Prior Years   | (2,825.55)     | (5,684.42)      |
| Refunds                         | (66.10)        | (137.20)        |
| Net Taxes Collected             | 654,777.69     | 1,445,801.04    |
| Final Settlement with the State | 172.95         |                 |
| Amount for Disbursements        | 654,950.64     | 1,445,801.04    |
| <b>Disbursements</b>            |                |                 |
| Final Settlement Mileage        | 172.89         |                 |
| Commissions on Assessments      | 11,292.15      | 19,992.78       |
| Commissions on Collections      | 11,292.15      | 19,992.78       |
| Salary - Revenue Commissioner   | 13,550.57      | 25,537.16       |
| Salary - Supernumerary          | 4,083.87       | 7,696.35        |
| Operating Budget                |                | 17,369.02       |
| Reappraisal Update              | 52,010.66      | 115,078.15      |
| Sub-Total                       | 92,402.29      | 205,666.24      |
| Remittances                     | 561,125.84     | 1,237,638.65    |
| Sub-Total                       | 653,528.13     | 1,443,304.89    |
| Amounts Due                     | 1,422.51       | 2,496.15        |
| Sub-Total                       | 654,950.64     | 1,445,801.04    |
| Amounts Overpaid                |                |                 |
| Total                           | \$ 654,950.64  | \$ 1,445,801.04 |



| County School Taxes | Municipal Taxes | Total Ad Valorem Taxes |
|---------------------|-----------------|------------------------|
| \$ 2,579,204.64     | \$ 548,800.96   | \$ 6,162,364.00        |
| (56,064.30)         | (9,853.02)      | (131,875.32)           |
| 2,523,140.34        | 538,947.94      | 6,030,488.68           |
| (208,607.34)        | (37,971.48)     | (107,522.01)           |
| (4,401.64)          |                 | (491,999.22)           |
|                     |                 | (11,754.94)            |
|                     |                 | (29,001.61)            |
| (425,478.72)        | (33,041.90)     | (959,083.82)           |
| 10,163.96           | 1,395.60        | 30,684.33              |
| 1,894,816.60        | 469,330.16      | 4,461,811.41           |
| 2,805.68            | 568.88          | 6,491.94               |
| 7,299.21            | 4,564.56        | 20,373.74              |
| (7,299.21)          | (4,564.56)      | (20,373.74)            |
| (172.70)            | (644.16)        | (1,020.16)             |
| 1,897,449.58        | 469,254.88      | 4,467,283.19           |
|                     |                 | 172.95                 |
| 1,897,449.58        | 469,254.88      | 4,467,456.14           |

|                 |               |                 |
|-----------------|---------------|-----------------|
|                 |               | 172.89          |
| 37,948.99       | 4,418.05      | 73,651.97       |
| 37,948.99       | 4,418.04      | 73,651.96       |
| 39,390.88       | 9,934.11      | 88,412.72       |
| 11,871.58       |               | 23,651.80       |
| 26,791.59       | 6,756.60      | 50,917.21       |
| 148,182.11      | 38,608.96     | 353,879.88      |
| 302,134.14      | 64,135.76     | 664,338.43      |
| 1,592,194.50    | 402,224.61    | 3,793,183.60    |
| 1,894,328.64    | 466,360.37    | 4,457,522.03    |
| 113,136.27      | 2,894.51      | 119,949.44      |
| 2,007,464.91    | 469,254.88    | 4,577,471.47    |
| (110,015.33)    |               | (110,015.33)    |
| \$ 1,897,449.58 | \$ 469,254.88 | \$ 4,467,456.14 |

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**Summary of Ad Valorem Taxes and Distributions****Regular Assessments: October 1, 2011 through September 30, 2012****Regular Collections: June 23, 2012 through June 14, 2013**

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|                                  | State        | County       |
|----------------------------------|--------------|--------------|
| <b><u>Taxable Valuations</u></b> |              |              |
| Gross Valuations Assessed        | 151,717,920  | 151,717,920  |
| Errors in Assessments            | (3,297,900)  | (3,297,900)  |
| Gross Valuations Assessed        | 148,420,020  | 148,420,020  |
| Regular Homestead Exemptions     | (7,909,200)  | (4,156,460)  |
| Act #48 Exemptions               | (12,271,020) | (12,271,020) |
| Act #91-A Exemptions             | (593,520)    | (258,920)    |
| Act #91-B Exemptions             | (3,375,140)  | (523,200)    |
| Other Exemptions                 | (25,028,160) | (25,028,160) |
| Errors in Exemptions             | 1,350,020    | 766,640      |
| Net Valuations Assessed          | 100,593,000  | 106,948,900  |



| <b>County<br/>School</b> | <b>Municipal</b> |
|--------------------------|------------------|
| 151,717,920              | 46,350,440       |
| (3,297,900)              | (850,520)        |
| <hr/> 148,420,020        | <hr/> 45,499,920 |
| (12,271,020)             | (3,224,420)      |
| (258,920)                |                  |
| (25,028,160)             | (2,799,820)      |
| 597,880                  | 116,300          |
| <hr/> 111,459,800        | <hr/> 39,591,980 |
| <hr/> <hr/>              | <hr/> <hr/>      |

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***Distribution of State Ad Valorem Taxes******Regular Assessments: October 1, 2011 through September 30, 2012******Regular Collections: June 23, 2012 through June 14, 2013***

|                                 | <b>General</b> | <b>Soldier</b> |
|---------------------------------|----------------|----------------|
| Gross Taxes Assessed            | \$ 379,294.80  | \$ 151,717.92  |
| Errors in Assessments           | (8,244.75)     | (3,297.90)     |
| Gross Taxes Assessed            | 371,050.05     | 148,420.02     |
| Regular Homestead Exemptions    | (19,773.00)    | (7,909.20)     |
| Act #48 Exemptions              | (30,677.55)    | (12,271.02)    |
| Act #91-A Exemptions            | (1,483.80)     | (593.52)       |
| Act #91-B Exemptions            | (8,437.85)     | (3,375.14)     |
| Other Exemptions                | (62,570.40)    | (25,028.16)    |
| Errors in Exemptions            | 3,375.05       | 1,350.02       |
| Net Taxes Assessed              | 251,482.50     | 100,593.00     |
| Interest                        | 383.49         | 151.25         |
| Litigations - All Prior Years   | 1,086.75       | 434.70         |
| Litigations - All Prior Years   | (1,086.75)     | (434.70)       |
| Refunds                         | (25.41)        | (10.16)        |
| Net Taxes Collected             | 251,840.58     | 100,734.09     |
| Final Settlement with the State | 66.51          | 26.62          |
| Amount for Disbursements        | 251,907.09     | 100,760.71     |
| <b><u>Disbursements</u></b>     |                |                |
| Final Settlement Mileage        | 66.49          | 26.60          |
| Commissions on Assessments      | 3,233.41       | 2,014.68       |
| Commissions on Collections      | 3,233.41       | 2,014.68       |
| Salary - Revenue Commissioner   | 5,211.84       | 2,084.68       |
| Salary - Supernumerary          | 1,570.74       | 628.29         |
| Reappraisal Update              | 20,184.84      | 7,956.26       |
| Sub-Total                       | 33,500.73      | 14,725.19      |
| Remittances                     | 217,790.80     | 85,832.96      |
| Sub-Total                       | 251,291.53     | 100,558.15     |
| Amounts Due                     | 615.56         | 202.56         |
| Total                           | \$ 251,907.09  | \$ 100,760.71  |

| School        | Total<br>State<br>Taxes |
|---------------|-------------------------|
| \$ 455,153.76 | \$ 986,166.48           |
| (9,893.70)    | (21,436.35)             |
| 445,260.06    | 964,730.13              |
| (23,727.60)   | (51,409.80)             |
| (36,813.06)   | (79,761.63)             |
| (1,780.56)    | (3,857.88)              |
| (10,125.42)   | (21,938.41)             |
| (75,084.48)   | (162,683.04)            |
| 4,050.06      | 8,775.13                |
| 301,779.00    | 653,854.50              |
| 454.55        | 989.29                  |
| 1,304.10      | 2,825.55                |
| (1,304.10)    | (2,825.55)              |
| (30.53)       | (66.10)                 |
| 302,203.02    | 654,777.69              |
| 79.82         | 172.95                  |
| 302,282.84    | 654,950.64              |
| 79.80         | 172.89                  |
| 6,044.06      | 11,292.15               |
| 6,044.06      | 11,292.15               |
| 6,254.05      | 13,550.57               |
| 1,884.84      | 4,083.87                |
| 23,869.56     | 52,010.66               |
| 44,176.37     | 92,402.29               |
| 257,502.08    | 561,125.84              |
| 301,678.45    | 653,528.13              |
| 604.39        | 1,422.51                |
| \$ 302,282.84 | \$ 654,950.64           |

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***Distribution of County Ad Valorem Taxes******Regular Assessments: October 1, 2011 through September 30, 2012******Regular Collections: June 23, 2012 through June 14, 2013***

|                               | <b>General</b> | <b>Road<br/>and Bridge</b> |
|-------------------------------|----------------|----------------------------|
| Gross Taxes Assessed          | \$ 758,589.60  | \$ 379,294.80              |
| Errors in Assessments         | (16,489.50)    | (8,244.75)                 |
| Gross Taxes Assessed          | 742,100.10     | 371,050.05                 |
| Regular Homestead Exemptions  | (20,782.30)    | (10,391.15)                |
| Act #48 Exemptions            | (61,355.10)    | (30,677.55)                |
| Act #91-A Exemptions          | (1,294.60)     | (647.30)                   |
| Act #91-B Exemptions          | (2,616.00)     | (1,308.00)                 |
| Other Exemptions              | (125,140.80)   | (62,570.40)                |
| Errors in Exemptions          | 3,833.20       | 1,916.60                   |
| Net Taxes Assessed            | 534,744.50     | 267,372.25                 |
| Interest                      | 790.65         | 395.18                     |
| Litigations - All Prior Years | 2,105.34       | 1,052.67                   |
| Litigations - All Prior Years | (2,105.34)     | (1,052.67)                 |
| Refunds                       | (72.20)        | (36.10)                    |
| Net Taxes Collected           | 535,462.95     | 267,731.33                 |
| <b><u>Disbursements</u></b>   |                |                            |
| Commissions on Assessments    | 6,069.63       | 5,354.63                   |
| Commissions on Collections    | 6,069.63       | 5,354.63                   |
| Salary - Revenue Commissioner | 11,103.17      | 5,551.52                   |
| Salary - Supernumerary        | 3,346.21       | 1,673.13                   |
| Operating Budget              | 7,551.74       | 3,775.88                   |
| Reappraisal Update            | 42,563.35      | 20,882.98                  |
| Sub-Total                     | 76,703.73      | 42,592.77                  |
| Remittances                   | 457,420.87     | 224,693.13                 |
| Sub-Total                     | 534,124.60     | 267,285.90                 |
| Amounts Due                   | 1,338.35       | 445.43                     |
| Total                         | \$ 535,462.95  | \$ 267,731.33              |

|    | <b>Hospital</b> | <b>Fire<br/>Protection</b> | <b>Total<br/>County<br/>Taxes</b> |
|----|-----------------|----------------------------|-----------------------------------|
| \$ | 606,871.68      | \$ 303,435.84              | \$ 2,048,191.92                   |
|    | (13,191.60)     | (6,595.80)                 | (44,521.65)                       |
|    | 593,680.08      | 296,840.04                 | 2,003,670.27                      |
|    | (16,625.84)     | (8,312.92)                 | (56,112.21)                       |
|    | (49,084.08)     | (24,542.04)                | (165,658.77)                      |
|    | (1,035.68)      | (517.84)                   | (3,495.42)                        |
|    | (2,092.80)      | (1,046.40)                 | (7,063.20)                        |
|    | (100,112.64)    | (50,056.32)                | (337,880.16)                      |
|    | 3,066.56        | 1,533.28                   | 10,349.64                         |
|    | 427,795.60      | 213,897.80                 | 1,443,810.15                      |
|    | 630.35          | 311.91                     | 2,128.09                          |
|    | 1,684.27        | 842.14                     | 5,684.42                          |
|    | (1,684.27)      | (842.14)                   | (5,684.42)                        |
|    |                 | (28.90)                    | (137.20)                          |
|    | 428,425.95      | 214,180.81                 | 1,445,801.04                      |
|    | 8,568.52        |                            | 19,992.78                         |
|    | 8,568.52        |                            | 19,992.78                         |
|    | 8,882.47        |                            | 25,537.16                         |
|    | 2,677.01        |                            | 7,696.35                          |
|    | 6,041.40        |                            | 17,369.02                         |
|    | 33,412.38       | 18,219.44                  | 115,078.15                        |
|    | 68,150.30       | 18,219.44                  | 205,666.24                        |
|    | 359,563.28      | 195,961.37                 | 1,237,638.65                      |
|    | 427,713.58      | 214,180.81                 | 1,443,304.89                      |
|    | 712.37          |                            | 2,496.15                          |
| \$ | 428,425.95      | \$ 214,180.81              | \$ 1,445,801.04                   |

## ***Distribution of County School Ad Valorem Taxes***

***Regular Assessments: October 1, 2011 through September 30, 2012***

***Regular Collections: June 23, 2012 through June 14, 2013***

|                                  | <b>County-Wide</b> | <b>District<br/>#1</b> |
|----------------------------------|--------------------|------------------------|
| Gross Taxes Assessed             | \$ 1,365,461.28    | \$ 532,048.48          |
| Errors in Assessments            | (29,681.10)        | (13,871.20)            |
| Gross Taxes Assessed             | 1,335,780.18       | 518,177.28             |
| Act #48 Exemptions               | (110,439.18)       | (53,902.24)            |
| Act #91-A Exemptions             | (2,330.28)         | (929.44)               |
| Other Exemptions                 | (225,253.44)       | (36,194.40)            |
| Errors in Exemptions             | 5,380.92           | 3,144.32               |
| Net Taxes Assessed               | 1,003,138.20       | 430,295.52             |
| Interest                         | 1,484.36           | 485.02                 |
| Litigations - All Prior Years    | 3,789.61           | 90.40                  |
| Litigations - All Prior Years    | (3,789.61)         | (90.40)                |
| Refunds                          | (91.43)            |                        |
| Net Taxes Collected              | 1,004,531.13       | 430,780.54             |
| <b><u>Disbursements</u></b>      |                    |                        |
| Commissions on Assessments       | 20,090.62          | 8,615.61               |
| Commissions on Collections       | 20,090.62          | 8,615.61               |
| Salary - Revenue Commissioner    | 20,854.00          | 8,888.40               |
| Salary - Supernumerary           | 6,284.95           | 2,678.78               |
| Operating Budget                 | 14,183.78          | 6,045.41               |
| Reappraisal Update               | 78,449.96          | 23,440.50              |
| Sub-Total                        | 159,953.93         | 58,284.31              |
| Remittances                      | 842,924.59         | 261,012.57             |
| Sub-Total                        | 1,002,878.52       | 319,296.88             |
| Amounts Due                      | 1,652.61           | 111,483.66             |
| Sub-Total                        | 1,004,531.13       | 430,780.54             |
| Amounts Overpaid                 |                    |                        |
| Total                            | \$ 1,004,531.13    | \$ 430,780.54          |
| <b><u>Taxable Valuations</u></b> |                    |                        |
| Gross Valuations Assessed        | 151,717,920        | 66,506,060             |
| Errors in Assessments            | (3,297,900)        | (1,733,900)            |
| Gross Valuations Assessed        | 148,420,020        | 64,772,160             |
| Act #48 Exemptions               | (12,271,020)       | (6,737,780)            |
| Act #91-A Exemptions             | (258,920)          | (116,180)              |
| Other Exemptions                 | (25,028,160)       | (4,524,300)            |
| Errors in Exemptions             | 597,880            | 393,040                |
| Net Valuations Assessed          | 111,459,800        | 53,786,940             |



| District<br>#2 | Total<br>County School<br>Taxes |
|----------------|---------------------------------|
| \$ 681,694.88  | \$ 2,579,204.64                 |
| (12,512.00)    | (56,064.30)                     |
| 669,182.88     | 2,523,140.34                    |
| (44,265.92)    | (208,607.34)                    |
| (1,141.92)     | (4,401.64)                      |
| (164,030.88)   | (425,478.72)                    |
| 1,638.72       | 10,163.96                       |
| 461,382.88     | 1,894,816.60                    |
| 836.30         | 2,805.68                        |
| 3,419.20       | 7,299.21                        |
| (3,419.20)     | (7,299.21)                      |
| (81.27)        | (172.70)                        |
| 462,137.91     | 1,897,449.58                    |

|               |                 |
|---------------|-----------------|
| 9,242.76      | 37,948.99       |
| 9,242.76      | 37,948.99       |
| 9,648.48      | 39,390.88       |
| 2,907.85      | 11,871.58       |
| 6,562.40      | 26,791.59       |
| 46,291.65     | 148,182.11      |
| 83,895.90     | 302,134.14      |
| 488,257.34    | 1,592,194.50    |
| 572,153.24    | 1,894,328.64    |
|               | 113,136.27      |
| 572,153.24    | 2,007,464.91    |
| (110,015.33)  | (110,015.33)    |
| \$ 462,137.91 | \$ 1,897,449.58 |

|              |
|--------------|
| 85,211,860   |
| (1,564,000)  |
| 83,647,860   |
| (5,533,240)  |
| (142,740)    |
| (20,503,860) |
| 204,840      |
| 57,672,860   |

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***Distribution of Municipal Ad Valorem Taxes******Regular Assessments: October 1, 2011 through September 30, 2012******Regular Collections: June 23, 2012 through June 14, 2013***

|                                  | Heflin        | Edwardsville |
|----------------------------------|---------------|--------------|
| Gross Taxes Assessed             | \$ 472,306.08 | \$ 5,288.80  |
| Errors in Assessments            | (7,341.12)    | (252.30)     |
| Gross Taxes Assessed             | 464,964.96    | 5,036.50     |
| Act #48 Exemptions               | (29,621.28)   | (515.40)     |
| Other Exemptions                 | (26,868.24)   | (397.10)     |
| Errors in Exemptions             | 1,236.96      |              |
| Net Taxes Assessed               | 409,712.40    | 4,124.00     |
| Interest                         | 450.56        | 24.58        |
| Litigations - All Prior Years    | 4,564.56      |              |
| Litigations - All Prior Years    | (4,564.56)    |              |
| Refunds                          |               |              |
| Net Taxes Collected              | 410,162.96    | 4,148.58     |
| <b><u>Disbursements</u></b>      |               |              |
| Commissions on Assessments       | 3,889.86      | 26.83        |
| Commissions on Collections       | 3,889.85      | 26.83        |
| Salary - Revenue Commissioner    | 8,626.81      | 112.28       |
| Operational Budget               | 5,867.45      | 76.38        |
| Reappraisal Update               | 33,550.70     | 443.16       |
| Sub-Total                        | 55,824.67     | 685.48       |
| Remittances                      | 351,819.04    | 3,428.70     |
| Sub-Total                        | 407,643.71    | 4,114.18     |
| Amounts Due                      | 2,519.25      | 34.40        |
| Total                            | \$ 410,162.96 | \$ 4,148.58  |
| <b><u>Taxable Valuations</u></b> |               |              |
| Gross Valuations Assessed        | 39,358,840    | 1,057,760    |
| Errors in Assessments            | (611,760)     | (50,460)     |
| Gross Valuations Assessed        | 38,747,080    | 1,007,300    |
| Act #48 Exemptions               | (2,468,440)   | (103,080)    |
| Other Exemptions                 | (2,239,020)   | (79,420)     |
| Errors in Exemptions             | 103,080       |              |
| Net Valuations Assessed          | 34,142,700    | 824,800      |

| Fruithurst   | Ranburne     | Total<br>Municipal<br>Taxes |
|--------------|--------------|-----------------------------|
| \$ 19,397.76 | \$ 51,808.32 | \$ 548,800.96               |
| (397.20)     | (1,862.40)   | (9,853.02)                  |
| 19,000.56    | 49,945.92    | 538,947.94                  |
| (1,961.76)   | (5,873.04)   | (37,971.48)                 |
| (1,120.56)   | (4,656.00)   | (33,041.90)                 |
| 117.36       | 41.28        | 1,395.60                    |
| 16,035.60    | 39,458.16    | 469,330.16                  |
| 62.40        | 31.34        | 568.88                      |
|              |              | 4,564.56                    |
|              |              | (4,564.56)                  |
|              | (644.16)     | (644.16)                    |
| 16,098.00    | 38,845.34    | 469,254.88                  |

|              |              |               |
|--------------|--------------|---------------|
| 162.05       | 339.31       | 4,418.05      |
| 162.05       | 339.31       | 4,418.04      |
| 319.82       | 875.20       | 9,934.11      |
| 217.51       | 595.26       | 6,756.60      |
| 1,234.60     | 3,380.50     | 38,608.96     |
| 2,096.03     | 5,529.58     | 64,135.76     |
| 13,910.87    | 33,066.00    | 402,224.61    |
| 16,006.90    | 38,595.58    | 466,360.37    |
| 91.10        | 249.76       | 2,894.51      |
| \$ 16,098.00 | \$ 38,845.34 | \$ 469,254.88 |

|           |           |             |
|-----------|-----------|-------------|
| 1,616,480 | 4,317,360 | 46,350,440  |
| (33,100)  | (155,200) | (850,520)   |
| 1,583,380 | 4,162,160 | 45,499,920  |
| (163,480) | (489,420) | (3,224,420) |
| (93,380)  | (388,000) | (2,799,820) |
| 9,780     | 3,440     | 116,300     |
| 1,336,300 | 3,288,180 | 39,591,980  |

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***Distribution of Fees and Other Collections******Regular Collections: June 23, 2012 through June 14, 2013******Other Collections: June 1, 2012 through May 31, 2013***

|                                    | Forestry<br>Acreage<br>Assessment | Commissions<br>and Fees on<br>Assessments | Commissions<br>and Fees on<br>Collections |
|------------------------------------|-----------------------------------|---|---|
| Fees on Assessments                | \$                                | \$  | 135.00                                    |
| Fees on Collections                |                                   |   | 4,084.44                                  |
| Acreage Assessments                | 19,339.24                         |   |   |
| Deductions from Ad Valorem Taxes   |                                   |   |   |
| Interest Collected                 | 8.53                              |   |   |
| Manufactured Home Registrations    |                                   |   |   |
| Mail Fees                          |                                   |   |   |
| Advertising                        |                                   |   |   |
| Copy and Map Sales                 |                                   |   |   |
| Citations and Probate Fees         |                                   |   |   |
| Return Check Fee                   |                                   |   |   |
| Excess on Land Sales               |                                   |   |   |
| Tax Sale/Redemption Fees           |                                   |   |   |
| Land Redemptions from Individuals  |                                   |   |   |
| Firefighter's Annuity and Benefits |                                   |   |   |
| Interest Earned                    |                                   |   |   |
| Commissions                        | (764.66)                          | 74,034.30                                 | 74,034.29                                 |
| Errors in Assessments              | (231.61)                          |   |   |
| Amount for Distribution            | 18,351.50                         | 74,169.30                                 | 78,118.73                                 |
| <b><u>Disbursements</u></b>        |                                   |   |   |
| Remittances                        | 18,351.50                         | 79,136.27                                 | 83,085.71                                 |
| Amounts Due                        |                                   |   |   |
| Sub-Total                          | 18,351.50                         | 79,136.27                                 | 83,085.71                                 |
| Amounts Overpaid                   |                                   | (4,966.97)                                | (4,966.98)                                |
| Total                              | \$ 18,351.50                      | \$ 74,169.30                              | \$ 78,118.73                              |

| Official's Salary | Supernumerary Official's Salaries | Operating Budget | Reappraisal Budget | Other Collections | Total         |
|-------------------|-----------------------------------|------------------|--------------------|-------------------|---------------|
| \$                | \$                                | \$               | \$                 | \$                | \$ 135.00     |
|                   |                                   |                  |                    |                   | 4,084.44      |
|                   |                                   |                  |                    |                   | 19,339.24     |
| 88,412.72         | 23,651.80                         | 50,917.21        | 353,879.88         | 172.89            | 517,034.50    |
|                   |                                   |                  |                    |                   | 8.53          |
|                   |                                   |                  |                    | 24,129.00         | 24,129.00     |
|                   |                                   |                  |                    | 5,891.06          | 5,891.06      |
|                   |                                   |                  |                    | 2,790.00          | 2,790.00      |
|                   |                                   |                  |                    | 56.00             | 56.00         |
|                   |                                   |                  |                    | 5,895.00          | 5,895.00      |
|                   |                                   |                  |                    | 185.00            | 185.00        |
|                   |                                   |                  |                    | 21,242.89         | 21,242.89     |
|                   |                                   |                  |                    | 40.00             | 40.00         |
|                   |                                   |                  |                    | 1,506.03          | 1,506.03      |
|                   |                                   |                  |                    | 225.00            | 225.00        |
|                   |                                   |                  |                    | 144.70            | 144.70        |
|                   |                                   |                  |                    |                   | 147,303.93    |
|                   |                                   |                  |                    |                   | (231.61)      |
| 88,412.72         | 23,651.80                         | 50,917.21        | 353,879.88         | 62,277.57         | 749,778.71    |
| 88,412.72         | 23,651.80                         | 50,917.21        | 353,879.88         | 62,132.87         | 759,567.96    |
|                   |                                   |                  |                    | 144.70            | 144.70        |
| 88,412.72         | 23,651.80                         | 50,917.21        | 353,879.88         | 62,277.57         | 759,712.66    |
|                   |                                   |                  |                    |                   | (9,933.95)    |
| \$ 88,412.72      | \$ 23,651.80                      | \$ 50,917.21     | \$ 353,879.88      | \$ 62,277.57      | \$ 749,778.71 |

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***Rates of Taxation***  
***October 1, 2011 through September 30, 2014***

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**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.

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***Special Fund of the Revenue Commissioner  
Summary of Receipts, Disbursements and Balance  
June 1, 2012 through May 31, 2015***

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|   |                    |
|---|--------------------|
| <b><u>Receipts</u></b>                        |                    |
| Interest Earned                               | \$ 44.86           |
| Excess of Receipts Over/(Under) Disbursements | 44.86              |
| Balance - June 1, 2012                        | <u>2,329.27</u>    |
| Balance - May 31, 2015                        | <u>\$ 2,374.13</u> |

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***Manufactured Home Trust Fund***  
***Summary of Receipts, Disbursements and Balance***  
***June 1, 2012 through May 31, 2015***

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**Receipts**

|                |                 |
|----------------|-----------------|
| Fees           | \$ 2,371.00     |
| Total Receipts | <u>2,371.00</u> |

**Disbursements**

|                     |              |
|---------------------|--------------|
| Miscellaneous       | <u>42.52</u> |
| Total Disbursements | <u>42.52</u> |

|   |                    |
|---|--------------------|
| Excess of Receipts Over/(Under) Disbursements | 2,328.48           |
| Balance - June 1, 2012                        | <u>3,157.67</u>    |
| Balance - May 31, 2015                        | <u>\$ 5,486.15</u> |