

Report on the  
**Office of Revenue Commissioner**

**Cleburne County, Alabama**

**Ad Valorem Tax Assessments:**

**October 1, 2008 through September 30, 2011**

**Ad Valorem Tax Collections:**

**June 30, 2009 through June 22, 2012**

**Manufactured Home Registrations:**

**June 1, 2009 through May 31, 2012**

Filed: November 15, 2013



**Department of  
Examiners of Public Accounts**

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*Ronald L. Jones, Chief Examiner*





Ronald L. Jones  
Chief Examiner

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

Dear Sir:

Under the authority of the *Code of Alabama 1975*, Section 41-5-21, I submit this report on the results of the examination of the Office of Revenue Commissioner, Cleburne County, Alabama, on ad valorem tax assessments for the period October 1, 2008 through September 30, 2011; ad valorem tax collections for the period June 30, 2009 through June 22, 2012; and manufactured home registrations for the period June 1, 2009 through May 31, 2012.

Sworn to and subscribed before me this  
the 17 day of October, 2013.

Wanda Yeherton  
Notary Public

Respectfully submitted,

Harriet G. Haughton  
Harriet G. Haughton  
Examiner of Public Accounts

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Department of  
**Examiners of Public Accounts**

**SUMMARY**

**Office of Revenue Commissioner  
Cleburne County, Alabama**

**Regular Assessments: October 1, 2008 through September 30, 2011**

**Distribution Period: June 30, 2009 through June 22, 2012**

**Other Collections: June 1, 2009 through May 31, 2012**

The Office of Revenue Commissioner, Cleburne County, Alabama, (hereinafter referred to as 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 responsible for collecting all ad valorem taxes. The Revenue Commissioner is also responsible for issuing manufactured home registration decals.

Honorable Nikki Owen Smallwood served as Revenue Commissioner during the period October 1, 2008 through February 17, 2009. Honorable Joyce Robinson Fuller was appointed as Revenue Commissioner on March 27, 2009 and served for the remaining 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 period. These taxes were assessed based on the rates shown on Exhibit 23 for the State, County, Board of Education and the various municipalities. Exhibit 24 and 25 contain receipt and disbursement information of the discretionary 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. Findings numbered 2011-01 and 2003-01 apply to the whole examination period and findings numbered 2011-02 and 2011-03 apply to the period March 27, 2009 through the end of the examination period.

Instances of noncompliance with state and local laws and regulations and other matters were found during the examination as shown on the Schedule of State and Local Compliance and Other Findings and they are summarized below.

**CURRENT FINDINGS**

- ◆ 2011-01 relates to the errors on the abstracts.
- ◆ 2011-02 relates to the failure to keep a summary of remittances.
- ◆ 2011-03 relates to errors made in the calculation of amounts withheld for salaries and the operational budget.

A finding that was present in the prior examination has not been resolved and it is summarized below.

**UNRESOLVED PRIOR FINDING**

- ◆ 2003-01 relates to the failure to properly reconcile all bank accounts.

There were also errors in the distribution of collections that resulted in amounts due and overpaid. Amounts due include amounts at the examination ending date which should have previously been remitted to the proper agencies. 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. Amounts due were settled at the conclusion of the examination. Refund petitions were furnished to the Revenue Commissioner for amounts overpaid. Amounts less than \$5.00 were considered too small to settle.

The following official was invited to an exit conference to discuss the findings and recommendations appearing in this report: Joyce Robinson Fuller, Revenue Commissioner. The following individuals attended the exit conferences held at the Cleburne County Commission conference room: Joyce Robinson Fuller, Revenue Commissioner; and representatives from the Department of Examiners of Public Accounts: Gwyn Griggs, Audit Manager; and Harriet G. Haughton, Examiner of Public Accounts. An exit conference was conducted with Nikki Owen Smallwood, former Revenue Commissioner, via telephone.

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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, 2008 through September 30, 2011*

*Regular Collections: June 30, 2009 through June 22, 2012*

*Other Collections: June 1, 2009 through May 31, 2012*

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Ref. No.	Finding/Noncompliance
2011-01	<p><b><u>Finding:</u></b> Minimum accounting requirements prescribed by the Chief Examiner of Public Accounts require that abstracts be prepared by the taxing official reflecting the correct assessment and distribution of the taxes to be collected. The abstracts contained numerous errors including distribution errors, exemptions on acreage assessments, and missing or incorrect totals.</p> <p><b><u>Recommendation:</u></b> The Office should ensure that the abstracts are numerically correct, that they provide correct assessments, and that exemptions are correctly allowed.</p>
2011-02	<p><b><u>Finding:</u></b> Minimum accounting requirements prescribed by the Chief Examiner of Public Accounts require that taxing officials should recap, on a monthly basis, all remittances in a format showing the distribution of the remittances as well as the check numbers. The recap of remittances should provide annual totals and give an accurate summary of remittances for the year. Remittance summaries were not kept during the examination period.</p> <p><b><u>Recommendation:</u></b> A summary of remittances should be compiled in compliance with minimum accounting requirements.</p>
2011-03	<p><b><u>Finding:</u></b> 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 official's salary were calculated using remittances rather than taxes collected.</p>

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

*Regular Assessments: October 1, 2008 through September 30, 2011*

*Regular Collections: June 30, 2009 through June 22, 2012*

*Other Collections: June 1, 2009 through May 31, 2012*

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Ref. No.	Finding/Noncompliance
	<p><b><u>Finding Continued:</u></b> 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> 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>
2003-01	<p><b><u>Finding:</u></b> Minimum accounting requirements prescribed by the Chief Examiner of Public Accounts require that all bank accounts be reconciled monthly to a detailed list of amounts due to be on hand. The official bank account was not reconciled monthly to a detailed list of amounts due to be on hand.</p> <p><b><u>Recommendation:</u></b> The official bank account should be reconciled monthly to a detailed list of amounts due to be on hand.</p>

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# *Financial Information*

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**Summary of Audit Settlement****Regular Assessments: October 1, 2008 through September 30, 2011****Regular Collections: June 30, 2009 through June 22, 2012****Other Collections: June 1, 2009 through May 31, 2012**

	<u>2010-2011 Audit Settlement</u>		<u>2009-2010 Audit Settlement</u>	
	<u>Amounts</u>	<u>Amounts</u>	<u>Amounts</u>	<u>Amounts</u>
	<u>Due</u>	<u>Overpaid</u>	<u>Due</u>	<u>Overpaid</u>
<b><u>State of Alabama</u></b>				
General Ad Valorem Tax	\$ 955.63	\$	\$ 962.79	\$
Soldier Ad Valorem Tax	337.57		349.16	
School Ad Valorem Tax	1,009.52		1,177.11	
Total State of Alabama	<u>2,302.72</u>		<u>2,489.06</u>	
<b><u>Cleburne County</u></b>				
General Ad Valorem Tax	1,230.05		1,727.97	
Road and Bridge Ad Valorem Tax	687.70		867.59	
Hospital	1,105.11		1,387.97	
Fire Tax	89.06		297.83	
Sub-Total	<u>3,111.92</u>		<u>4,281.36</u>	
Fees and Commissions on Assessments		(4,865.97)		(4,439.66)
Fees and Commissions on Collections		(4,865.98)		(4,439.65)
Salary - Revenue Commissioner		(1,042.63)		
Operating Budget				(122.46)
Reappraisal Budget				(5,625.35)
Interest Earned	35.08			
Manufactured Home Registrations	159.00		75.00	
Total Cleburne County	<u>3,306.00</u>	<u>(10,774.58)</u>	<u>4,356.36</u>	<u>(14,627.12)</u>
<b><u>Cleburne County Schools</u></b>				
<b><u>Cleburne County Board of Education</u></b>				
<b><u>Ad Valorem Taxes</u></b>				
County-Wide Taxes	2,606.62		3,523.22	
District #1 Taxes	116,084.62		116,775.66	
District #2 Taxes		(113,763.89)		(113,397.28)
Total Cleburne County				
Board of Education	<u>118,691.24</u>	<u>(113,763.89)</u>	<u>120,298.88</u>	<u>(113,397.28)</u>
Sub-Total Forward	\$ 124,299.96	\$ (124,538.47)	\$ 127,144.30	\$ (128,024.40)



2008-2009 Audit Settlement		Combined Amounts Due	Combined Amounts Overpaid	Net Settlement	
Amounts Due	Amounts Overpaid			Amounts Due	Amounts Overpaid
\$ 498.40	\$	\$ 2,416.82	\$	\$ 2,416.82	\$
171.38		858.11		858.11	
644.10		2,830.73		2,830.73	
1,313.88		6,105.66		6,105.66	
1,100.47		4,058.49		4,058.49	
395.77		1,951.06		1,951.06	
633.47		3,126.55		3,126.55	
19.30		406.19		406.19	
2,149.01		9,542.29		9,542.29	
	(3,696.24)		(13,001.87)		(13,001.87)
	(3,696.25)		(13,001.88)		(13,001.88)
			(1,042.63)		(1,042.63)
			(122.46)		(122.46)
			(5,625.35)		(5,625.35)
		35.08		35.08	
120.00		354.00		354.00	
2,269.01	(7,392.49)	9,931.37	(32,794.19)	9,931.37	(32,794.19)
2,011.85		8,141.69		8,141.69	
	(7,578.30)	232,860.28	(7,578.30)	225,281.98	
9,381.10		9,381.10	(227,161.17)		(217,780.07)
11,392.95	(7,578.30)	250,383.07	(234,739.47)	233,423.67	(217,780.07)
\$ 14,975.84	\$ (14,970.79)	\$ 266,420.10	\$ (267,533.66)	\$ 249,460.70	\$ (250,574.26)

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**Summary of Audit Settlement****Regular Assessments: October 1, 2008 through September 30, 2011****Regular Collections: June 30, 2009 through June 22, 2012****Other Collections: June 1, 2009 through May 31, 2012**

	<u>2010-2011 Audit Settlement</u>		<u>2009-2010 Audit Settlement</u>	
	<u>Amounts</u>	<u>Amounts</u>	<u>Amounts</u>	<u>Amounts</u>
	<u>Due</u>	<u>Overpaid</u>	<u>Due</u>	<u>Overpaid</u>
Sub-Total Brought Forward	\$ 124,299.96	\$ (124,538.47)	\$ 127,144.30	\$ (128,024.40)
<b><u>Municipal</u></b>				
<b><u>Ad Valorem Taxes</u></b>				
Heflin		(361.63)	626.04	
Edwardsville		(106.53)	6.10	
Fruithurst	53.86		26.06	
Ranburne			69.52	
Total Municipalities	<u>53.86</u>	<u>(468.16)</u>	<u>727.72</u>	
<b><u>Officials and Individuals</u></b>				
Interest Earned - Revenue Commissioner's Discretionary Fund	4.39			
Interest Earned - Probate Judge's Discretionary Fund	4.39			
Manufactured Home Trust Fund		(159.00)		(75.00)
Total Officials and Individuals	<u>8.78</u>	<u>(159.00)</u>		<u>(75.00)</u>
Totals	<u>\$ 124,362.60</u>	<u>\$ (125,165.63)</u>	<u>\$ 127,872.02</u>	<u>\$ (128,099.40)</u>

<u>2008-2009 Audit Settlement</u>		<u>Combined Amounts Due</u>	<u>Combined Amounts Overpaid</u>	<u>Net Settlement</u>	
<u>Amounts Due</u>	<u>Amounts Overpaid</u>			<u>Amounts Due</u>	<u>Amounts Overpaid</u>
\$ 14,975.84	\$ (14,970.79)	\$ 266,420.10	\$ (267,533.66)	\$ 249,460.70	\$ (250,574.26)
121.39		747.43	(361.63)	385.80	
		6.10	(106.53)		(100.43)
		79.92		79.92	
12.88		82.40		82.40	
134.27		915.85	(468.16)	548.12	(100.43)
		4.39		4.39	
		4.39		4.39	
	(120.00)		(354.00)		(354.00)
	(120.00)	8.78	(354.00)	8.78	(354.00)
\$ 15,110.11	\$ (15,090.79)	\$ 267,344.73	\$ (268,355.82)	\$ 250,017.60	\$ (251,028.69)

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***Detail of Disbursements and Audit Settlement******Regular Assessments: October 1, 2010 through September 30, 2011******Distribution Period: June 29, 2011 through June 22, 2012******Other Collections: June 1, 2011 through May 31, 2012***

	Total Collections	Commissions and Special Deductions
<b><u>State of Alabama</u></b>		
<b><u>Ad Valorem Taxes</u></b>		
General	\$ 246,605.38	\$ (27,208.77)
Soldier	98,639.62	(12,199.18)
School	295,916.51	(36,589.90)
Total Ad Valorem Taxes	641,161.51	(75,997.85)
Acreage Assessment on Forestland	19,186.64	(767.46)
Manufactured Home Registrations	4,821.26	
Total State of Alabama	665,169.41	(76,765.31)
<b><u>Cleburne County</u></b>		
<b><u>Ad Valorem Taxes</u></b>		
General	525,069.15	(63,217.23)
Road and Bridge	262,534.61	(35,850.66)
Hospital	420,055.35	(57,360.43)
Fire Tax	210,027.57	(12,767.01)
Total Ad Valorem Taxes	1,417,686.68	(169,195.33)
Fees and Commissions on Assessments	337.81	72,853.26
Fees and Commissions on Collections	3,662.00	72,853.25
Salary - Revenue Commissioner		86,313.13
Salary - Supernumerary Official		23,651.80
Operating Budget		47,447.31
Reappraisal Budget		249,287.54
Citations and Probate Fees	4,248.19	
Mail Fees	4,609.95	
Advertising	3,704.00	
Tax Sale Fees	20.00	
Map and Copy Money	100.00	
Interest Earned - County General Fund	35.08	
Manufactured Home Registrations	11,840.73	
Total Cleburne County	1,446,244.44	383,210.96
Sub-Total Forward	\$ 2,111,413.85	\$ 306,445.65

Net Amount to Be Remitted	Remittances	Audit Settlement	
		Amounts Due	Amounts Overpaid
\$ 219,396.61	\$ 218,440.98	\$ 955.63	\$
86,440.44	86,102.87	337.57	
259,326.61	258,317.09	1,009.52	
565,163.66	562,860.94	2,302.72	
18,419.18	18,419.18		
4,821.26	4,821.26		
588,404.10	586,101.38	2,302.72	
461,851.92	460,621.87	1,230.05	
226,683.95	225,996.25	687.70	
362,694.92	361,589.81	1,105.11	
197,260.56	197,171.50	89.06	
1,248,491.35	1,245,379.43	3,111.92	
73,191.07	78,057.04		(4,865.97)
76,515.25	81,381.23		(4,865.98)
86,313.13	87,355.76		(1,042.63)
23,651.80	23,651.80		
47,447.31	47,447.31		
249,287.54	249,287.54		
4,248.19	4,248.19		
4,609.95	4,609.95		
3,704.00	3,704.00		
20.00	20.00		
100.00	100.00		
35.08		35.08	
11,840.73	11,681.73	159.00	
1,829,455.40	1,836,923.98	3,306.00	(10,774.58)
\$ 2,417,859.50	\$ 2,423,025.36	\$ 5,608.72	\$ (10,774.58)

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**Detail of Disbursements and Audit Settlement****Regular Assessments: October 1, 2010 through September 30, 2011****Distribution Period: June 29, 2011 through June 22, 2012****Other Collections: June 1, 2011 through May 31, 2012**

	Total Collections	Commissions and Special Deductions
Sub-Total Brought Forward	\$ 2,111,413.85	\$ 306,445.65
<b><u>Cleburne County Schools</u></b>		
<b><u>Ad Valorem Taxes</u></b>		
County-Wide School Tax	986,190.56	(134,596.06)
District 1 School Tax	420,333.85	(50,575.47)
District 2 School Tax	456,279.90	(69,074.17)
Total Ad Valorem Taxes	1,862,804.31	(254,245.70)
Manufactured Home Registrations	4,821.26	
Total Cleburne County Schools	1,867,625.57	(254,245.70)
<b><u>Municipalities</u></b>		
<b><u>Ad Valorem Taxes</u></b>		
Heflin	407,960.53	(45,235.41)
Edwardsville	5,310.65	(621.34)
Fruithurst	15,123.55	(1,708.86)
Ranburne	41,388.05	(4,804.17)
Total Ad Valorem Taxes	469,782.78	(52,369.78)
<b><u>Manufactured Home Registrations</u></b>		
Heflin	624.75	
Edwardsville	69.00	
Fruithurst	193.50	
Ranburne	124.50	
Total Manufactured Home Registrations	1,011.75	
Total Municipalities	470,794.53	(52,369.78)
<b><u>Other Collections</u></b>		
Mileage Final Settlement		169.83
Interest Earned - Revenue Commission Discretionary Fund	4.39	
Interest Earned - Probate Discretionary Fund	4.39	
Firefighters Annuity and Benefit	192.00	
Manufactured Home Trust Fund	780.00	
Excess from Land Sales	4,128.65	
Land Redemptions from Individuals	6,244.13	
Total Other Collections	11,353.56	169.83
Grand Total	\$ 4,461,187.51	\$

Net Amount to Be Remitted	Remittances	Audit Settlement	
		Amounts Due	Amounts Overpaid
\$ 2,417,859.50	\$ 2,423,025.36	\$ 5,608.72	\$ (10,774.58)
851,594.50	848,987.88	2,606.62	
369,758.38	253,673.76	116,084.62	
387,205.73	500,969.62		(113,763.89)
1,608,558.61	1,603,631.26	118,691.24	(113,763.89)
4,821.26	4,821.26		
1,613,379.87	1,608,452.52	118,691.24	(113,763.89)
362,725.12	363,086.75		(361.63)
4,689.31	4,795.84		(106.53)
13,414.69	13,360.83	53.86	
36,583.88	36,583.88		
417,413.00	417,827.30	53.86	(468.16)
624.75	624.75		
69.00	69.00		
193.50	193.50		
124.50	124.50		
1,011.75	1,011.75		
418,424.75	418,839.05	53.86	(468.16)
169.83	169.83		
4.39		4.39	
4.39		4.39	
192.00	192.00		
780.00	939.00		(159.00)
4,128.65	4,128.65		
6,244.13	6,244.13		
11,523.39	11,673.61	8.78	(159.00)
\$ 4,461,187.51	\$ 4,461,990.54	\$ 124,362.60	\$ (125,165.63)

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**Summary of Ad Valorem Taxes and Distributions****Regular Assessments: October 1, 2010 through September 30, 2011****Regular Collections: June 29, 2011 through June 22, 2012**

	State Taxes	County Taxes
Gross Taxes Assessed	\$ 964,618.98	\$ 2,003,439.42
Errors in Assessments	(15,225.21)	(31,621.59)
Gross Taxes Assessed	949,393.77	1,971,817.83
Regular Homestead Exemptions	(52,894.79)	(57,775.68)
Act #48 Exemptions	(74,553.70)	(154,842.30)
Act #91-A Exemptions	(5,008.12)	(4,964.76)
Act #91-B Exemptions	(19,069.96)	(5,494.50)
Other Exemptions	(161,218.72)	(334,838.88)
Errors in Exemptions	3,599.05	2,580.12
Net Taxes Assessed	640,247.53	1,416,481.83
Interest	707.15	1,563.71
Litigations - All Prior Years	3,144.96	6,347.81
Litigations - All Prior Years	(2,825.55)	(5,684.42)
Litigations - Abated	(319.41)	(663.39)
Refunds	(144.49)	(358.86)
Net Taxes Collected	640,810.19	1,417,686.68
Final Settlement with the State	169.81	
Land Sales Remitted By the State	181.51	
Amount for Disbursements	641,161.51	1,417,686.68
<b><u>Disbursements</u></b>		
Final Settlement Mileage	169.83	
Commissions on Assessments	11,066.51	19,617.49
Commissions on Collections	11,066.51	19,617.49
Salary - Revenue Commissioner	13,190.46	24,938.54
Salary - Supernumerary Official	4,073.91	7,702.32
Operating Budget		16,181.88
Reappraisal Update	36,430.63	81,137.61
Sub-Total	75,997.85	169,195.33
Remittances	562,860.94	1,245,379.43
Sub-Total	638,858.79	1,414,574.76
Amounts Due	2,302.72	3,111.92
Sub-Total	641,161.51	1,417,686.68
Amounts Overpaid		
Total	\$ 641,161.51	\$ 1,417,686.68



County School Taxes	Municipal Taxes	Total Ad Valorem Taxes
\$ 2,522,849.64	\$ 544,142.76	\$ 6,035,050.80
(39,819.78)	(7,441.22)	(94,107.80)
2,483,029.86	536,701.54	5,940,943.00
(194,986.60)	(35,326.22)	(110,670.47)
(6,251.92)		(459,708.82)
		(16,224.80)
(421,648.96)	(31,932.38)	(24,564.46)
1,010.48	126.24	(949,638.94)
1,861,152.86	469,569.18	7,315.89
2,103.33	532.60	4,387,451.40
8,134.59	4,564.56	4,906.79
(7,299.21)	(4,564.56)	22,191.92
(835.38)		(20,373.74)
(451.88)	(319.00)	(1,818.18)
1,862,804.31	469,782.78	(1,274.23)
		4,391,083.96
		169.81
		181.51
1,862,804.31	469,782.78	4,391,435.28
		169.83
37,256.09	4,529.44	72,469.53
37,256.09	4,529.43	72,469.52
38,450.51	9,733.62	86,313.13
11,875.57		23,651.80
24,949.48	6,315.95	47,447.31
104,457.96	27,261.34	249,287.54
254,245.70	52,369.78	551,808.66
1,603,631.26	417,827.30	3,829,698.93
1,857,876.96	470,197.08	4,381,507.59
118,691.24	53.86	124,159.74
1,976,568.20	470,250.94	4,505,667.33
(113,763.89)	(468.16)	(114,232.05)
\$ 1,862,804.31	\$ 469,782.78	\$ 4,391,435.28

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**Summary of Ad Valorem Taxes and Distributions****Regular Assessments: October 1, 2010 through September 30, 2011****Regular Collections: June 29, 2011 through June 22, 2012**

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	State	County
<b><u>Taxable Valuations</u></b>		
Gross Valuations Assessed	148,402,920	148,402,920
Errors in Assessments	(2,342,340)	(2,342,340)
Gross Valuations Assessed	146,060,580	146,060,580
Regular Homestead Exemptions	(8,137,660)	(4,279,680)
Act #48 Exemptions	(11,469,800)	(11,469,800)
Act #91-A Exemptions	(770,480)	(367,760)
Act #91-B Exemptions	(2,933,840)	(407,000)
Other Exemptions	(24,802,880)	(24,802,880)
Errors in Exemptions	553,700	191,120
Net Valuations Assessed	<u>98,499,620</u>	<u>104,924,580</u>



<b>County School</b>	<b>Municipal</b>
148,402,920	46,100,740
(2,342,340)	(632,060)
<hr/> 146,060,580	<hr/> 45,468,680
(11,469,800)	(3,022,800)
(367,760)	
(24,802,880)	(2,707,360)
59,440	10,520
<hr/> 109,479,580	<hr/> 39,749,040
<hr/> <hr/>	<hr/> <hr/>

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***Distribution of State Ad Valorem Taxes******Regular Assessments: October 1, 2010 through September 30, 2011******Regular Collections: June 29, 2011 through June 22, 2012***

	<b>General</b>	<b>Soldier</b>
Gross Taxes Assessed	\$ 371,007.30	\$ 148,402.92
Errors in Assessments	(5,855.85)	(2,342.34)
Gross Taxes Assessed	365,151.45	146,060.58
Regular Homestead Exemptions	(20,344.15)	(8,137.66)
Act #48 Exemptions	(28,674.50)	(11,469.80)
Act #91-A Exemptions	(1,926.20)	(770.48)
Act #91-B Exemptions	(7,334.60)	(2,933.84)
Other Exemptions	(62,007.20)	(24,802.88)
Errors in Exemptions	1,384.25	553.70
Net Taxes Assessed	246,249.05	98,499.62
Interest	276.16	108.31
Litigations - All Prior Years	1,209.60	483.84
Litigations - All Prior Years	(1,086.75)	(434.70)
Litigations - Abated	(122.85)	(49.14)
Refunds	(55.58)	(22.23)
Net Taxes Collected	246,469.63	98,585.70
Final Settlement with the State	65.28	26.15
Refund of Salary	70.47	27.77
Amount for Disbursements	246,605.38	98,639.62
<b><u>Disbursements</u></b>		
Final Settlement Mileage	65.32	26.13
Commissions on Assessments	3,179.70	1,971.71
Commissions on Collections	3,179.70	1,971.71
Salary - Revenue Commissioner	5,073.31	2,029.31
Salary - Supernumerary Official	1,566.91	626.75
Reappraisal Update	14,143.83	5,573.57
Sub-Total	27,208.77	12,199.18
Remittances	218,440.98	86,102.87
Sub-Total	245,649.75	98,302.05
Amounts Due	955.63	337.57
Total	\$ 246,605.38	\$ 98,639.62

School	Total State Taxes
\$ 445,208.76	\$ 964,618.98
(7,027.02)	(15,225.21)
438,181.74	949,393.77
(24,412.98)	(52,894.79)
(34,409.40)	(74,553.70)
(2,311.44)	(5,008.12)
(8,801.52)	(19,069.96)
(74,408.64)	(161,218.72)
1,661.10	3,599.05
295,498.86	640,247.53
322.68	707.15
1,451.52	3,144.96
(1,304.10)	(2,825.55)
(147.42)	(319.41)
(66.68)	(144.49)
295,754.86	640,810.19
78.38	169.81
83.27	181.51
295,916.51	641,161.51
78.38	169.83
5,915.10	11,066.51
5,915.10	11,066.51
6,087.84	13,190.46
1,880.25	4,073.91
16,713.23	36,430.63
36,589.90	75,997.85
258,317.09	562,860.94
294,906.99	638,858.79
1,009.52	2,302.72
\$ 295,916.51	\$ 641,161.51

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***Distribution of County Ad Valorem Taxes******Regular Assessments: October 1, 2010 through September 30, 2011******Regular Collections: June 29, 2011 through June 22, 2012***

	<b>General</b>	<b>Road and Bridge</b>
Gross Taxes Assessed	\$ 742,014.60	\$ 371,007.30
Errors in Assessments	(11,711.70)	(5,855.85)
Gross Taxes Assessed	730,302.90	365,151.45
Regular Homestead Exemptions	(21,398.40)	(10,699.20)
Act #48 Exemptions	(57,349.00)	(28,674.50)
Act #91-A Exemptions	(1,838.80)	(919.40)
Act #91-B Exemptions	(2,035.00)	(1,017.50)
Other Exemptions	(124,014.40)	(62,007.20)
Errors in Exemptions	955.60	477.80
Net Taxes Assessed	524,622.90	262,311.45
Interest	579.15	289.62
Litigations - All Prior Years	2,351.04	1,175.52
Litigations - All Prior Years	(2,105.34)	(1,052.67)
Litigations - Abated	(245.70)	(122.85)
Refunds	(132.90)	(66.46)
Net Taxes Collected	525,069.15	262,534.61
<b><u>Disbursements</u></b>		
Commissions on Assessments	5,965.69	5,250.69
Commissions on Collections	5,965.69	5,250.69
Salary - Revenue Commissioner	10,842.83	5,421.41
Salary - Supernumerary Official	3,348.83	1,674.43
Operating Budget	7,035.60	3,517.80
Reappraisal Update	30,058.59	14,735.64
Sub-Total	63,217.23	35,850.66
Remittances	460,621.87	225,996.25
Sub-Total	523,839.10	261,846.91
Amounts Due	1,230.05	687.70
Total	\$ 525,069.15	\$ 262,534.61

	<b>Hospital</b>	<b>Fire Protection</b>	<b>Total County Taxes</b>
\$	593,611.68	\$ 296,805.84	\$ 2,003,439.42
	(9,369.36)	(4,684.68)	(31,621.59)
	584,242.32	292,121.16	1,971,817.83
	(17,118.72)	(8,559.36)	(57,775.68)
	(45,879.20)	(22,939.60)	(154,842.30)
	(1,471.04)	(735.52)	(4,964.76)
	(1,628.00)	(814.00)	(5,494.50)
	(99,211.52)	(49,605.76)	(334,838.88)
	764.48	382.24	2,580.12
	419,698.32	209,849.16	1,416,481.83
	463.35	231.59	1,563.71
	1,880.83	940.42	6,347.81
	(1,684.27)	(842.14)	(5,684.42)
	(196.56)	(98.28)	(663.39)
	(106.32)	(53.18)	(358.86)
	420,055.35	210,027.57	1,417,686.68
	8,401.11		19,617.49
	8,401.11		19,617.49
	8,674.30		24,938.54
	2,679.06		7,702.32
	5,628.48		16,181.88
	23,576.37	12,767.01	81,137.61
	57,360.43	12,767.01	169,195.33
	361,589.81	197,171.50	1,245,379.43
	418,950.24	209,938.51	1,414,574.76
	1,105.11	89.06	3,111.92
\$	420,055.35	\$ 210,027.57	\$ 1,417,686.68

***Distribution of County School Ad Valorem Taxes***  
***Regular Assessments: October 1, 2010 through September 30, 2011***  
***Regular Collections: June 29, 2011 through June 22, 2012***

	County-Wide	District #1
Gross Taxes Assessed	\$ 1,335,626.28	\$ 515,887.36
Errors in Assessments	(21,081.06)	(9,871.20)
Gross Taxes Assessed	1,314,545.22	506,016.16
Act #48 Exemptions	(103,228.20)	(49,899.36)
Act #91-A Exemptions	(3,309.84)	(1,469.60)
Other Exemptions	(223,225.92)	(35,228.96)
Errors in Exemptions	534.96	330.72
Net Taxes Assessed	985,316.22	419,748.96
Interest	1,113.57	584.89
Litigations - All Prior Years	4,231.87	483.52
Litigations - All Prior Years	(3,789.61)	(90.40)
Litigations - Abated	(442.26)	(393.12)
Refunds	(239.23)	
Net Taxes Collected	986,190.56	420,333.85
<b><u>Disbursements</u></b>		
Commissions on Assessments	19,723.81	8,406.68
Commissions on Collections	19,723.81	8,406.68
Salary - Revenue Commissioner	20,353.58	8,773.82
Salary - Supernumerary Official	6,286.28	2,709.83
Operating Budget	13,206.88	5,693.11
Reappraisal Update	55,301.70	16,585.35
Sub-Total	134,596.06	50,575.47
Remittances	848,987.88	253,673.76
Sub-Total	983,583.94	304,249.23
Amounts Due	2,606.62	116,084.62
Sub-Total	986,190.56	420,333.85
Amounts Overpaid		
Total	\$ 986,190.56	\$ 420,333.85
<b><u>Taxable Valuations</u></b>		
Gross Valuations Assessed	148,402,920	64,485,920
Errors in Assessments	(2,342,340)	(1,233,900)
Gross Valuations Assessed	146,060,580	63,252,020
Act #48 Exemptions	(11,469,800)	(6,237,420)
Act #91-A Exemptions	(367,760)	(183,700)
Other Exemptions	(24,802,880)	(4,403,620)
Errors in Exemptions	59,440	41,340
Net Valuations Assessed	109,479,580	52,468,620



District #2	Total County School Taxes
\$ 671,336.00	\$ 2,522,849.64
(8,867.52)	(39,819.78)
662,468.48	2,483,029.86
(41,859.04)	(194,986.60)
(1,472.48)	(6,251.92)
(163,194.08)	(421,648.96)
144.80	1,010.48
456,087.68	1,861,152.86
404.87	2,103.33
3,419.20	8,134.59
(3,419.20)	(7,299.21)
	(835.38)
(212.65)	(451.88)
456,279.90	1,862,804.31

9,125.60	37,256.09
9,125.60	37,256.09
9,323.11	38,450.51
2,879.46	11,875.57
6,049.49	24,949.48
32,570.91	104,457.96
69,074.17	254,245.70
500,969.62	1,603,631.26
570,043.79	1,857,876.96
	118,691.24
570,043.79	1,976,568.20
(113,763.89)	(113,763.89)
\$ 456,279.90	\$ 1,862,804.31

83,917,000
(1,108,440)
82,808,560
(5,232,380)
(184,060)
(20,399,260)
18,100
57,010,960

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***Distribution of Municipal Ad Valorem Taxes******Regular Assessments: October 1, 2010 through September 30, 2011******Regular Collections: June 29, 2011 through June 22, 2012***

	Heflin	Edwardsville
Gross Taxes Assessed	\$ 467,650.08	\$ 6,475.80
Errors in Assessments	(6,386.16)	(102.50)
Gross Taxes Assessed	461,263.92	6,373.30
Act #48 Exemptions	(27,614.88)	(676.70)
Other Exemptions	(25,775.76)	(397.10)
Errors in Exemptions	86.64	
Net Taxes Assessed	407,959.92	5,299.50
Interest	319.61	11.15
Litigations - All Prior Years	4,564.56	
Litigations - All Prior Years	(4,564.56)	
Refunds	(319.00)	
Net Taxes Collected	407,960.53	5,310.65
<b><u>Disbursements</u></b>		
Commissions on Assessments	3,967.85	47.95
Commissions on Collections	3,967.84	47.95
Salary - Revenue Commissioner	8,382.73	116.52
Operational Budget	5,439.34	75.62
Reappraisal Update	23,477.65	333.30
Sub-Total	45,235.41	621.34
Remittances	363,086.75	4,795.84
Sub-Total	408,322.16	5,417.18
Amounts Due		
Sub-Total	408,322.16	5,417.18
Amounts Overpaid	(361.63)	(106.53)
Total	\$ 407,960.53	\$ 5,310.65
<b><u>Taxable Valuations</u></b>		
Gross Valuations Assessed	38,970,840	1,295,160
Errors in Assessments	(532,180)	(20,500)
Gross Valuations Assessed	38,438,660	1,274,660
Act #48 Exemptions	(2,301,240)	(135,340)
Other Exemptions	(2,147,980)	(79,420)
Errors in Exemptions	7,220	
Net Valuations Assessed	33,996,660	1,059,900

Fruithurst	Ranburne	Total Municipal Taxes
\$ 18,401.76	\$ 51,615.12	\$ 544,142.76
(176.16)	(776.40)	(7,441.22)
18,225.60	50,838.72	536,701.54
(2,015.52)	(5,019.12)	(35,326.22)
(1,120.56)	(4,638.96)	(31,932.38)
	39.60	126.24
15,089.52	41,220.24	469,569.18
34.03	167.81	532.60
		4,564.56
		(4,564.56)
		(319.00)
15,123.55	41,388.05	469,782.78

141.84	371.80	4,529.44
141.84	371.80	4,529.43
321.26	913.11	9,733.62
208.48	592.51	6,315.95
895.44	2,554.95	27,261.34
1,708.86	4,804.17	52,369.78
13,360.83	36,583.88	417,827.30
15,069.69	41,388.05	470,197.08
53.86		53.86
15,123.55	41,388.05	470,250.94
		(468.16)
\$ 15,123.55	\$ 41,388.05	\$ 469,782.78

1,533,480	4,301,260	46,100,740
(14,680)	(64,700)	(632,060)
1,518,800	4,236,560	45,468,680
(167,960)	(418,260)	(3,022,800)
(93,380)	(386,580)	(2,707,360)
	3,300	10,520
1,257,460	3,435,020	39,749,040

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***Distribution of Fees and Other Collections******Regular Collections: June 29, 2011 through June 22, 2012******Other Collections: June 1, 2011 through May 31, 2012***

	<b>Forestry Acreage Assessment</b>	<b>Commissions and Fees on Assessments</b>	<b>Commissions and Fees on Collections</b>
Fees on Assessments	\$	\$ 337.81	\$
Fees on Collections			3,662.00
Acreage Assessments	19,420.51		
Deductions from Ad Valorem Taxes			
Interest Collected	10.57		
Manufactured Home Registrations			
Mail Fees			
Advertising			
Copy and Map Sales			
Citations and Probate Fees			
Excess on Land Sales			
Tax Sale/Redemptions Fees			
Land Redemptions from Individuals			
Interest Earned			
Firefighter's Annuity and Benefits			
Commissions	(767.46)	72,853.26	72,853.25
Errors in Assessments	(244.44)		
Amount for Distribution	<u>18,419.18</u>	<u>73,191.07</u>	<u>76,515.25</u>
<b><u>Disbursements</u></b>			
Remittances	18,419.18	78,057.04	81,381.23
Amounts Due			
Sub-Total	<u>18,419.18</u>	<u>78,057.04</u>	<u>81,381.23</u>
Amounts Overpaid		(4,865.97)	(4,865.98)
Total	<u>\$ 18,419.18</u>	<u>\$ 73,191.07</u>	<u>\$ 76,515.25</u>

Official's Salary	Supernumerary Official's Salaries	Operating Budget	Reappraisal Budget	Other Collections	Total
\$	\$	\$	\$	\$	\$
					337.81
					3,662.00
					19,420.51
86,313.13	23,651.80	47,447.31	249,287.54	169.83	406,869.61
					10.57
				23,275.00	23,275.00
				4,609.95	4,609.95
				3,704.00	3,704.00
				100.00	100.00
				4,248.19	4,248.19
				4,128.65	4,128.65
				20.00	20.00
				6,244.13	6,244.13
				43.86	43.86
				192.00	192.00
					144,939.05
					(244.44)
86,313.13	23,651.80	47,447.31	249,287.54	46,735.61	621,560.89
87,355.76	23,651.80	47,447.31	249,287.54	46,691.75	632,291.61
				202.86	202.86
87,355.76	23,651.80	47,447.31	249,287.54	46,894.61	632,494.47
(1,042.63)				(159.00)	(10,933.58)
\$ 86,313.13	\$ 23,651.80	\$ 47,447.31	\$ 249,287.54	\$ 46,735.61	\$ 621,560.89

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***Detail of Disbursements and Audit Settlement******Regular Assessments: October 1, 2009 through September 30, 2010******Distribution Period: June 22, 2010 through June 28, 2011******Other Collections: June 1, 2010 through May 31, 2011***

	<b>Total Collections</b>	<b>Commissions and Special Deductions</b>
<b><u>State of Alabama</u></b>		
<b><u>Ad Valorem Taxes</u></b>		
General	\$ 253,299.04	\$ (25,966.30)
Soldier	101,317.28	(11,762.65)
School	303,948.63	(35,281.90)
Total Ad Valorem Taxes	<u>658,564.95</u>	<u>(73,010.85)</u>
Acreage Assessment on Forestland	19,443.90	(777.80)
Manufactured Home Registrations	4,625.51	
Total State of Alabama	<u>682,634.36</u>	<u>(73,788.65)</u>
<b><u>Cleburne County</u></b>		
<b><u>Ad Valorem Taxes</u></b>		
General	541,226.75	(58,417.01)
Road and Bridge	270,613.39	(33,906.80)
Hospital	432,981.47	(54,257.85)
Fire Tax	216,490.45	(11,859.97)
Total Ad Valorem Taxes	<u>1,461,312.06</u>	<u>(158,441.63)</u>
Fees and Commissions on Assessments	35.00	75,607.23
Fees and Commissions on Collections	4,027.35	75,607.24
Salary - Revenue Commissioner		80,137.78
Salary - Supernumerary Official		23,651.80
Operating Budget		36,487.70
Reappraisal Budget		229,973.67
Citations and Probate Fees	5,032.97	
Mail Fees	4,894.85	
Advertising	3,125.53	
Tax Sale/Redemption Fees	40.00	
Map and Copy Money	436.40	
Interest Earned - County General Fund	122.91	
Manufactured Home Registrations	11,185.00	
Total Cleburne County	<u>1,490,212.07</u>	<u>363,023.79</u>
Sub-Total Forward	\$ 2,172,846.43	\$ 289,235.14

Net Amount to Be Remitted	Remittances	Audit Settlement	
		Amounts Due	Amounts Overpaid
\$ 227,332.74	\$ 226,369.95	\$ 962.79	\$
89,554.63	89,205.47	349.16	
268,666.73	267,489.62	1,177.11	
585,554.10	583,065.04	2,489.06	
18,666.10	18,666.10		
4,625.51	4,625.51		
608,845.71	606,356.65	2,489.06	
482,809.74	481,081.77	1,727.97	
236,706.59	235,839.00	867.59	
378,723.62	377,335.65	1,387.97	
204,630.48	204,332.65	297.83	
1,302,870.43	1,298,589.07	4,281.36	
75,642.23	80,081.89		(4,439.66)
79,634.59	84,074.24		(4,439.65)
80,137.78	80,137.78		
23,651.80	23,651.80		
36,487.70	36,610.16		(122.46)
229,973.67	235,599.02		(5,625.35)
5,032.97	5,032.97		
4,894.85	4,894.85		
3,125.53	3,125.53		
40.00	40.00		
436.40	436.40		
122.91	122.91		
11,185.00	11,110.00	75.00	
1,853,235.86	1,863,506.62	4,356.36	(14,627.12)
\$ 2,462,081.57	\$ 2,469,863.27	\$ 6,845.42	\$ (14,627.12)

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**Detail of Disbursements and Audit Settlement****Regular Assessments: October 1, 2009 through September 30, 2010****Distribution Period: June 22, 2010 through June 28, 2011****Other Collections: June 1, 2010 through May 31, 2011**

	<b>Total Collections</b>	<b>Commissions and Special Deductions</b>
Sub-Total Brought Forward	\$ 2,172,846.43	\$ 289,235.14
<b><u>Cleburne County Schools</u></b>		
<b><u>Ad Valorem Taxes</u></b>		
County-Wide School Tax	1,015,963.12	(127,349.25)
District 1 School Tax	437,952.44	(55,731.92)
District 2 School Tax	465,367.86	(57,476.67)
Total Ad Valorem Taxes	1,919,283.42	(240,557.84)
Manufactured Home Registrations	4,620.49	
Total Cleburne County Schools	1,923,903.91	(240,557.84)
<b><u>Municipalities</u></b>		
<b><u>Ad Valorem Taxes</u></b>		
Heflin	418,431.26	(42,049.66)
Edwardsville	5,817.20	(478.63)
Fruithurst	16,037.91	(1,682.19)
Ranburne	45,579.77	(4,622.88)
Total Ad Valorem Taxes	485,866.14	(48,833.36)
<b><u>Manufactured Home Registrations</u></b>		
Heflin	647.50	
Edwardsville	80.50	
Fruithurst	285.50	
Ranburne	142.50	
Total Manufactured Home Registrations	1,156.00	
Total Municipalities	487,022.14	(48,833.36)
<b><u>Officials and Individuals</u></b>		
Final Settlement Mileage		156.06
Interest Earned - Revenue Commission Discretionary Fund	15.37	
Interest Earned - Probate Discretionary Fund	15.37	
Firefighters Annuity and Benefit	332.00	
Manufactured Home Trust Fund	770.00	
Excess from Land Sales	797.84	
Land Redemptions from Individuals	9,253.48	
Total Other Collections	11,184.06	156.06
Grand Total	\$ 4,594,956.54	\$



Net Amount to Be Remitted	Remittances	Audit Settlement	
		Amounts Due	Amounts Overpaid
\$ 2,462,081.57	\$ 2,469,863.27	\$ 6,845.42	\$ (14,627.12)
888,613.87	885,090.65	3,523.22	
382,220.52	265,444.86	116,775.66	
407,891.19	521,288.47		(113,397.28)
1,678,725.58	1,671,823.98	120,298.88	(113,397.28)
4,620.49	4,620.49		
1,683,346.07	1,676,444.47	120,298.88	(113,397.28)
376,381.60	375,755.56	626.04	
5,338.57	5,332.47	6.10	
14,355.72	14,329.66	26.06	
40,956.89	40,887.37	69.52	
437,032.78	436,305.06	727.72	
647.50	647.50		
80.50	80.50		
285.50	285.50		
142.50	142.50		
1,156.00	1,156.00		
438,188.78	437,461.06	727.72	
156.06	156.06		
15.37	15.37		
15.37	15.37		
332.00	332.00		
770.00	845.00		(75.00)
797.84	797.84		
9,253.48	9,253.48		
11,340.12	11,415.12		(75.00)
\$ 4,594,956.54	\$ 4,595,183.92	\$ 127,872.02	\$ (128,099.40)

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**Summary of Ad Valorem Taxes and Distributions****Regular Assessments: October 1, 2009 through September 30, 2010****Regular Collections: June 22, 2010 through June 28, 2011**

	State Taxes	County Taxes
Gross Taxes Assessed	\$ 993,026.32	\$ 2,062,439.28
Errors in Assessments	(16,836.04)	(34,967.16)
Gross Taxes Assessed	976,190.28	2,027,472.12
Regular Homestead Exemptions	(54,057.51)	(58,770.09)
Act #48 Exemptions	(78,234.13)	(162,486.27)
Act #91-A Exemptions	(6,283.55)	(5,819.04)
Act #91-B Exemptions	(20,154.03)	(5,588.19)
Other Exemptions	(162,538.22)	(337,579.38)
Errors in Exemptions	3,470.74	3,954.42
Net Taxes Assessed	658,393.58	1,461,183.57
Interest	1,225.26	2,668.38
Litigations - All Prior Years	2,825.55	5,684.42
Insolvents - Prior Year	36.01	74.79
Litigations - Current	(319.41)	(663.39)
Insolvents - Prior Year	(36.01)	(74.79)
Litigations - All Prior Years	(2,825.55)	(5,684.42)
Refunds	(890.50)	(1,876.50)
Net Taxes Collected	658,408.93	1,461,312.06
Final Settlement with the State	156.02	
Amount for Disbursements	658,564.95	1,461,312.06
<b><u>Disbursements</u></b>		
Final Settlement Mileage	156.06	
Commissions on Assessments	11,350.79	20,199.17
Commissions on Collections	11,350.79	20,199.17
Salary - Revenue Commissioner	12,255.30	23,206.94
Salary - Supernumerary Official	4,067.17	7,701.64
Operating Budget		12,473.99
Reappraisal Update	33,830.74	74,660.72
Sub-Total	73,010.85	158,441.63
Remittances	583,065.04	1,298,589.07
Sub-Total	656,075.89	1,457,030.70
Amounts Due	2,489.06	4,281.36
Sub-Total	658,564.95	1,461,312.06
Amounts Overpaid		
Total	\$ 658,564.95	\$ 1,461,312.06

County School Taxes	Municipal Taxes	Total Ad Valorem Taxes
\$ 2,597,145.76	\$ 562,302.80	\$ 6,214,914.16
(44,032.72)	(8,495.78)	(104,331.70)
2,553,113.04	553,807.02	6,110,582.46
(204,612.34)	(35,961.50)	(112,827.60)
(7,327.68)		(481,294.24)
		(19,430.27)
		(25,742.22)
(425,099.96)	(32,843.00)	(958,060.56)
3,186.48	291.82	10,903.46
1,919,259.54	485,294.34	4,524,131.03
3,256.26	770.28	7,920.18
7,299.21	4,564.56	20,373.74
94.18		204.98
(835.38)		(1,818.18)
(94.18)		(204.98)
(7,299.21)	(4,564.56)	(20,373.74)
(2,397.00)	(198.48)	(5,362.48)
1,919,283.42	485,866.14	4,524,870.55
		156.02
1,919,283.42	485,866.14	4,525,026.57
		156.06
38,385.67	5,282.70	75,218.33
38,385.67	5,282.71	75,218.34
35,806.29	8,869.25	80,137.78
11,882.99		23,651.80
19,246.34	4,767.37	36,487.70
96,850.88	24,631.33	229,973.67
240,557.84	48,833.36	520,843.68
1,671,823.98	436,305.06	3,989,783.15
1,912,381.82	485,138.42	4,510,626.83
120,298.88	727.72	127,797.02
2,032,680.70	485,866.14	4,638,423.85
(113,397.28)		(113,397.28)
\$ 1,919,283.42	\$ 485,866.14	\$ 4,525,026.57

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**Summary of Ad Valorem Taxes and Distributions****Regular Assessments: October 1, 2009 through September 30, 2010****Regular Collections: June 22, 2010 through June 28, 2011**

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	State	County
<b><u>Taxable Valuations</u></b>		
Gross Valuations Assessed	152,773,280	152,773,280
Errors in Assessments	(2,590,160)	(2,590,160)
Gross Valuations Assessed	150,183,120	150,183,120
Regular Homestead Exemptions	(8,316,540)	(4,353,340)
Act #48 Exemptions	(12,036,020)	(12,036,020)
Act #91-A Exemptions	(966,700)	(431,040)
Act #91-B Exemptions	(3,100,620)	(413,940)
Other Exemptions	(25,005,880)	(25,005,880)
Errors in Exemptions	533,960	292,920
Net Valuations Assessed	<u>101,291,320</u>	<u>108,235,820</u>



<b>County School</b>	<b>Municipal</b>
152,773,280	47,673,880
(2,590,160)	(714,620)
<hr/>	<hr/>
150,183,120	46,959,260
(12,036,020)	(3,081,200)
(431,040)	
(25,005,880)	(2,786,780)
187,440	26,220
<hr/>	<hr/>
<u>112,897,620</u>	<u>41,117,500</u>

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***Distribution of State Ad Valorem Taxes******Regular Assessments: October 1, 2009 through September 30, 2010******Regular Collections: June 22, 2010 through June 28, 2011***

	<b>General</b>	<b>Soldier</b>
Gross Taxes Assessed	\$ 381,933.20	\$ 152,773.28
Errors in Assessments	(6,475.40)	(2,590.16)
Gross Taxes Assessed	375,457.80	150,183.12
Regular Homestead Exemptions	(20,791.35)	(8,316.54)
Act #48 Exemptions	(30,090.05)	(12,036.02)
Act #91-A Exemptions	(2,416.75)	(966.70)
Act #91-B Exemptions	(7,751.55)	(3,100.62)
Other Exemptions	(62,514.70)	(25,005.88)
Errors in Exemptions	1,334.90	533.96
Net Taxes Assessed	253,228.30	101,291.32
Interest	476.05	188.11
Litigations - All Prior Years	1,086.75	434.70
Insolvents - Prior Year	13.85	5.54
Litigations - Current	(122.85)	(49.14)
Insolvents - Prior Year	(13.85)	(5.54)
Litigations - All Prior Years	(1,086.75)	(434.70)
Refunds	(342.50)	(137.00)
Net Taxes Collected	253,239.00	101,293.29
Final Settlement with the State	60.04	23.99
Amount for Disbursements	253,299.04	101,317.28
<b><u>Disbursements</u></b>		
Final Settlement Mileage	60.02	24.01
Commissions on Assessments	3,247.39	2,025.87
Commissions on Collections	3,247.39	2,025.87
Salary - Revenue Commissioner	4,713.62	1,885.40
Salary - Supernumerary Official	1,564.31	625.71
Reappraisal Update	13,133.57	5,175.79
Sub-Total	25,966.30	11,762.65
Remittances	226,369.95	89,205.47
Sub-Total	252,336.25	100,968.12
Amounts Due	962.79	349.16
Total	\$ 253,299.04	\$ 101,317.28

<b>School</b>		<b>Total State Taxes</b>	
\$	458,319.84	\$	993,026.32
	(7,770.48)		(16,836.04)
	450,549.36		976,190.28
	(24,949.62)		(54,057.51)
	(36,108.06)		(78,234.13)
	(2,900.10)		(6,283.55)
	(9,301.86)		(20,154.03)
	(75,017.64)		(162,538.22)
	1,601.88		3,470.74
	303,873.96		658,393.58
	561.10		1,225.26
	1,304.10		2,825.55
	16.62		36.01
	(147.42)		(319.41)
	(16.62)		(36.01)
	(1,304.10)		(2,825.55)
	(411.00)		(890.50)
	303,876.64		658,408.93
	71.99		156.02
	303,948.63		658,564.95
	72.03		156.06
	6,077.53		11,350.79
	6,077.53		11,350.79
	5,656.28		12,255.30
	1,877.15		4,067.17
	15,521.38		33,830.74
	35,281.90		73,010.85
	267,489.62		583,065.04
	302,771.52		656,075.89
	1,177.11		2,489.06
\$	303,948.63	\$	658,564.95

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***Distribution of County Ad Valorem Taxes******Regular Assessments: October 1, 2009 through September 30, 2010******Regular Collections: June 22, 2010 through June 28, 2011***

	General	Road and Bridge
Gross Taxes Assessed	\$ 763,866.40	\$ 381,933.20
Errors in Assessments	(12,950.80)	(6,475.40)
Gross Taxes Assessed	750,915.60	375,457.80
Regular Homestead Exemptions	(21,766.70)	(10,883.35)
Act #48 Exemptions	(60,180.10)	(30,090.05)
Act #91-A Exemptions	(2,155.20)	(1,077.60)
Act #91-B Exemptions	(2,069.70)	(1,034.85)
Other Exemptions	(125,029.40)	(62,514.70)
Errors in Exemptions	1,464.60	732.30
Net Taxes Assessed	541,179.10	270,589.55
Interest	988.35	494.19
Litigations - All Prior Years	2,105.34	1,052.67
Insolvents - Prior Year	27.70	13.85
Litigations - Current	(245.70)	(122.85)
Insolvents - Prior Year	(27.70)	(13.85)
Litigations - All Prior Years	(2,105.34)	(1,052.67)
Refunds	(695.00)	(347.50)
Net Taxes Collected	541,226.75	270,613.39
<b><u>Disbursements</u></b>		
Commissions on Assessments	6,127.27	5,412.27
Commissions on Collections	6,127.27	5,412.27
Salary - Revenue Commissioner	10,090.39	5,044.27
Salary - Supernumerary Official	3,348.67	1,674.03
Operating Budget	5,423.70	2,711.34
Reappraisal Update	27,299.71	13,652.62
Sub-Total	58,417.01	33,906.80
Remittances	481,081.77	235,839.00
Sub-Total	539,498.78	269,745.80
Amounts Due	1,727.97	867.59
Total	\$ 541,226.75	\$ 270,613.39



	Hospital	Fire Protection	Total County Taxes
\$	611,093.12	\$ 305,546.56	\$ 2,062,439.28
	(10,360.64)	(5,180.32)	(34,967.16)
	600,732.48	300,366.24	2,027,472.12
	(17,413.36)	(8,706.68)	(58,770.09)
	(48,144.08)	(24,072.04)	(162,486.27)
	(1,724.16)	(862.08)	(5,819.04)
	(1,655.76)	(827.88)	(5,588.19)
	(100,023.52)	(50,011.76)	(337,579.38)
	1,171.68	585.84	3,954.42
	432,943.28	216,471.64	1,461,183.57
	790.75	395.09	2,668.38
	1,684.27	842.14	5,684.42
	22.16	11.08	74.79
	(196.56)	(98.28)	(663.39)
	(22.16)	(11.08)	(74.79)
	(1,684.27)	(842.14)	(5,684.42)
	(556.00)	(278.00)	(1,876.50)
	432,981.47	216,490.45	1,461,312.06
	8,659.63		20,199.17
	8,659.63		20,199.17
	8,072.28		23,206.94
	2,678.94		7,701.64
	4,338.95		12,473.99
	21,848.42	11,859.97	74,660.72
	54,257.85	11,859.97	158,441.63
	377,335.65	204,332.65	1,298,589.07
	431,593.50	216,192.62	1,457,030.70
	1,387.97	297.83	4,281.36
\$	432,981.47	\$ 216,490.45	\$ 1,461,312.06

***Distribution of County School Ad Valorem Taxes***  
***Regular Assessments: October 1, 2009 through September 30, 2010***  
***Regular Collections: June 22, 2010 through June 28, 2011***

	County-Wide	District #1
Gross Taxes Assessed	\$ 1,374,959.52	\$ 538,330.08
Errors in Assessments	(23,311.44)	(10,782.88)
Gross Taxes Assessed	1,351,648.08	527,547.20
Act #48 Exemptions	(108,324.18)	(51,568.48)
Act #91-A Exemptions	(3,879.36)	(1,856.64)
Other Exemptions	(225,052.92)	(36,519.84)
Errors in Exemptions	1,686.96	1,030.56
Net Taxes Assessed	1,016,078.58	438,632.80
Interest	1,595.80	708.44
Litigations - All Prior Years	3,789.61	90.40
Insolvents - Prior Year	49.86	44.32
Litigations - Current	(442.26)	(393.12)
Insolvents - Prior Year	(49.86)	(44.32)
Litigations - All Prior Years	(3,789.61)	(90.40)
Refunds	(1,269.00)	(995.68)
Net Taxes Collected	1,015,963.12	437,952.44
<b><u>Disbursements</u></b>		
Commissions on Assessments	20,319.26	8,759.05
Commissions on Collections	20,319.26	8,759.05
Salary - Revenue Commissioner	18,956.28	8,167.64
Salary - Supernumerary Official	6,290.97	2,710.59
Operating Budget	10,189.24	4,390.20
Reappraisal Update	51,274.24	22,945.39
Sub-Total	127,349.25	55,731.92
Remittances	885,090.65	265,444.86
Sub-Total	1,012,439.90	321,176.78
Amounts Due	3,523.22	116,775.66
Sub-Total	1,015,963.12	437,952.44
Amounts Overpaid		
Total	\$ 1,015,963.12	\$ 437,952.44
<b><u>Taxable Valuations</u></b>		
Gross Valuations Assessed	152,773,280	67,291,260
Errors in Assessments	(2,590,160)	(1,347,860)
Gross Valuations Assessed	150,183,120	65,943,400
Act #48 Exemptions	(12,036,020)	(6,446,060)
Act #91-A Exemptions	(431,040)	(232,080)
Other Exemptions	(25,005,880)	(4,564,980)
Errors in Exemptions	187,440	128,820
Net Valuations Assessed	112,897,620	54,829,100

District #2	Total County School Taxes
\$ 683,856.16	\$ 2,597,145.76
(9,938.40)	(44,032.72)
673,917.76	2,553,113.04
(44,719.68)	(204,612.34)
(1,591.68)	(7,327.68)
(163,527.20)	(425,099.96)
468.96	3,186.48
464,548.16	1,919,259.54
952.02	3,256.26
3,419.20	7,299.21
	94.18
	(835.38)
	(94.18)
(3,419.20)	(7,299.21)
(132.32)	(2,397.00)
465,367.86	1,919,283.42

9,307.36	38,385.67
9,307.36	38,385.67
8,682.37	35,806.29
2,881.43	11,882.99
4,666.90	19,246.34
22,631.25	96,850.88
57,476.67	240,557.84
521,288.47	1,671,823.98
578,765.14	1,912,381.82
	120,298.88
578,765.14	2,032,680.70
(113,397.28)	(113,397.28)
\$ 465,367.86	\$ 1,919,283.42

85,482,020
(1,242,300)
84,239,720
(5,589,960)
(198,960)
(20,440,900)
58,620
58,068,520

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***Distribution of Municipal Ad Valorem Taxes******Regular Assessments: October 1, 2009 through September 30, 2010******Regular Collections: June 22, 2010 through June 28, 2011***

	Heflin	Edwardsville
Gross Taxes Assessed	\$ 478,898.16	\$ 6,988.40
Errors in Assessments	(6,832.80)	(56.90)
Gross Taxes Assessed	472,065.36	6,931.50
Act #48 Exemptions	(28,437.36)	(723.50)
Other Exemptions	(25,830.00)	(427.40)
Errors in Exemptions	275.52	16.30
Net Taxes Assessed	418,073.52	5,796.90
Interest	556.22	20.30
Litigations - All Prior Years	4,564.56	
Litigations - All Prior Years	(4,564.56)	
Refunds	(198.48)	
Net Taxes Collected	418,431.26	5,817.20
<b><u>Disbursements</u></b>		
Commissions on Assessments	4,549.78	79.24
Commissions on Collections	4,549.79	79.23
Salary - Revenue Commissioner	7,637.69	74.21
Operational Budget	4,105.38	39.89
Reappraisal Update	21,207.02	206.06
Sub-Total	42,049.66	478.63
Remittances	375,755.56	5,332.47
Sub-Total	417,805.22	5,811.10
Amounts Due	626.04	6.10
Total	\$ 418,431.26	\$ 5,817.20
<b><u>Taxable Valuations</u></b>		
Gross Valuations Assessed	39,908,180	1,397,680
Errors in Assessments	(569,400)	(11,380)
Gross Valuations Assessed	39,338,780	1,386,300
Act #48 Exemptions	(2,369,780)	(144,700)
Other Exemptions	(2,152,500)	(85,480)
Errors in Exemptions	22,960	3,260
Net Valuations Assessed	34,839,460	1,159,380

Fruithurst		Ranburne		Total Municipal Taxes	
\$	19,767.60	\$	56,648.64	\$	562,302.80
	(551.76)		(1,054.32)		(8,495.78)
	19,215.84		55,594.32		553,807.02
	(2,059.20)		(4,741.44)		(35,961.50)
	(1,196.16)		(5,389.44)		(32,843.00)
					291.82
	15,960.48		45,463.44		485,294.34
	77.43		116.33		770.28
					4,564.56
					(4,564.56)
					(198.48)
	16,037.91		45,579.77		485,866.14

	164.13		489.55		5,282.70
	164.13		489.56		5,282.71
	313.26		844.09		8,869.25
	168.38		453.72		4,767.37
	872.29		2,345.96		24,631.33
	1,682.19		4,622.88		48,833.36
	14,329.66		40,887.37		436,305.06
	16,011.85		45,510.25		485,138.42
	26.06		69.52		727.72
\$	16,037.91	\$	45,579.77	\$	485,866.14

	1,647,300		4,720,720		47,673,880
	(45,980)		(87,860)		(714,620)
	1,601,320		4,632,860		46,959,260
	(171,600)		(395,120)		(3,081,200)
	(99,680)		(449,120)		(2,786,780)
					26,220
	1,330,040		3,788,620		41,117,500

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***Distribution of Fees and Other Collections******Regular Collections: June 22, 2010 through June 28, 2011******Other Collections: June 1, 2010 through May 31, 2011***

	<b>Forestry Acreage Assessment</b>	<b>Commissions and Fees on Assessments</b>	<b>Commissions and Fees on Collections</b>
Fees on Assessments	\$	\$ 35.00	\$
Fees on Collections			4,027.35
Acreage Assessments	20,354.54		
Deductions from Ad Valorem Taxes			
Interest Collected	13.55		
Manufactured Home Registrations			
Mail Fees			
Advertising			
Copy and Map Sales			
Citations and Probate Fees			
Excess on Land Sales			
Tax Sale/Redemption Fees			
Land Redemptions from Individuals			
Interest Earned			
Firefighters Annuity and Benefits			
Commissions	(777.80)	75,607.23	75,607.24
Errors in Assessments	(924.19)		
Amount for Distribution	<u>18,666.10</u>	<u>75,642.23</u>	<u>79,634.59</u>
<b><u>Disbursements</u></b>			
Remittances	18,666.10	80,081.89	84,074.24
Amounts Due			
Sub-Total	<u>18,666.10</u>	<u>80,081.89</u>	<u>84,074.24</u>
Amounts Overpaid		(4,439.66)	(4,439.65)
Total	<u>\$ 18,666.10</u>	<u>\$ 75,642.23</u>	<u>\$ 79,634.59</u>

Official's Salary	Supernumerary Official's Salaries	Operating Budget	Reappraisal Budget	Other Collections	Total
\$	\$	\$	\$	\$	\$ 35.00
					4,027.35
					20,354.54
80,137.78	23,651.80	36,487.70	229,973.67	156.06	370,407.01
					13.55
				22,357.00	22,357.00
				4,894.85	4,894.85
				3,125.53	3,125.53
				436.40	436.40
				5,032.97	5,032.97
				797.84	797.84
				40.00	40.00
				9,253.48	9,253.48
				153.65	153.65
				332.00	332.00
					150,436.67
					(924.19)
80,137.78	23,651.80	36,487.70	229,973.67	46,579.78	590,773.65
80,137.78	23,651.80	36,610.16	235,599.02	46,579.78	605,400.77
				75.00	75.00
80,137.78	23,651.80	36,610.16	235,599.02	46,654.78	605,475.77
		(122.46)	(5,625.35)	(75.00)	(14,702.12)
\$ 80,137.78	\$ 23,651.80	\$ 36,487.70	\$ 229,973.67	\$ 46,579.78	\$ 590,773.65

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***Detail of Disbursements and Audit Settlement******Regular Assessments: October 1, 2008 through September 30, 2009******Distribution Period: June 30, 2009 through June 21, 2010******Other Collections: June 1, 2009 through May 31, 2010***

	Total Collections	Commissions and Special Deductions
<b><u>State of Alabama</u></b>		
<b><u>Ad Valorem Taxes</u></b>		
General	\$ 249,707.46	\$ (27,047.38)
Soldier	99,880.30	(12,158.79)
School	299,642.40	(36,449.90)
Total Ad Valorem Taxes	649,230.16	(75,656.07)
Acreage Assessment on Forestland	19,436.14	(777.47)
Manufactured Home Registrations	4,916.75	
Total State of Alabama	673,583.05	(76,433.54)
<b><u>Cleburne County</u></b>		
<b><u>Ad Valorem Taxes</u></b>		
General	534,413.93	(63,025.82)
Road and Bridge	267,157.33	(35,847.22)
Hospital	427,530.84	(57,364.08)
Fire Tax	213,761.37	(13,177.04)
Total Ad Valorem Taxes	1,442,863.47	(169,414.16)
Fees and Commissions on Assessments	15.00	75,175.24
Fees and Commissions on Collections	4,550.00	75,175.23
Salary - Revenue Commissioner		66,324.36
Salary - Supernumerary Official		23,651.80
Operating Budget		47,582.77
Reappraisal Budget		266,202.83
Citations and Probate Fees	7,660.00	
Mail Fees	3,762.13	
Advertising	5,470.48	
Tax Sale Fees	70.00	
Map and Copy Fees	827.00	
Interest Earned - County General Fund	55.77	
Manufactured Home Registrations	11,682.00	
Total Cleburne County	1,476,955.85	384,698.07
Sub-Total Forward	\$ 2,150,538.90	\$ 308,264.53



Net Amount to Be Remitted	Remittances	Audit Settlement	
		Amounts Due	Amounts Overpaid
\$ 222,660.08	\$ 222,161.68	\$ 498.40	\$
87,721.51	87,550.13	171.38	
263,192.50	262,548.40	644.10	
573,574.09	572,260.21	1,313.88	
18,658.67	18,658.67		
4,916.75	4,916.75		
597,149.51	595,835.63	1,313.88	
471,388.11	470,287.64	1,100.47	
231,310.11	230,914.34	395.77	
370,166.76	369,533.29	633.47	
200,584.33	200,565.03	19.30	
1,273,449.31	1,271,300.30	2,149.01	
75,190.24	78,886.48		(3,696.24)
79,725.23	83,421.48		(3,696.25)
66,324.36	66,324.36		
23,651.80	23,651.80		
47,582.77	47,582.77		
266,202.83	266,202.83		
7,660.00	7,660.00		
3,762.13	3,762.13		
5,470.48	5,470.48		
70.00	70.00		
827.00	827.00		
55.77	55.77		
11,682.00	11,562.00	120.00	
1,861,653.92	1,866,777.40	2,269.01	(7,392.49)
\$ 2,458,803.43	\$ 2,462,613.03	\$ 3,582.89	\$ (7,392.49)

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**Detail of Disbursements and Audit Settlement****Regular Assessments: October 1, 2008 through September 30, 2009****Distribution Period: June 30, 2009 through June 21, 2010****Other Collections: June 1, 2009 through May 31, 2010**

	<b>Total Collections</b>	<b>Commissions and Special Deductions</b>
Sub-Total Brought Forward	\$ 2,150,538.90	\$ 308,264.53
<b><u>Cleburne County Schools</u></b>		
<b><u>Ad Valorem Taxes</u></b>		
County-Wide School Tax	1,003,977.87	(134,803.47)
District 1 School Tax	432,580.51	(51,408.97)
District 2 School Tax	459,844.27	(68,410.27)
Total Ad Valorem Taxes	<u>1,896,402.65</u>	<u>(254,622.71)</u>
Manufactured Home Registrations	4,916.75	
Total Cleburne County Schools	<u>1,901,319.40</u>	<u>(254,622.71)</u>
<b><u>Municipalities</u></b>		
<b><u>Ad Valorem Taxes</u></b>		
Heflin	404,515.54	(46,384.39)
Edwardsville	3,930.35	(451.52)
Fruithurst	16,590.97	(1,867.14)
Ranburne	44,706.27	(5,091.77)
Total Ad Valorem Taxes	<u>469,743.13</u>	<u>(53,794.82)</u>
<b><u>Manufactured Home Registrations</u></b>		
Heflin	780.00	
Edwardsville	94.00	
Fruithurst	267.50	
Ranburne	202.00	
Total Manufactured Home Registrations	<u>1,343.50</u>	
Total Municipalities	<u>471,086.63</u>	<u>(53,794.82)</u>
<b><u>Other Collections</u></b>		
Final Settlement Mileage		153.00
Interest Earned - Revenue Commissioner Discretionary Fund	6.97	
Interest Earned - Probate Discretionary Fund	6.97	
Manufactured Home Trust Fund	768.00	
Land Redemptions from Individuals	10,619.00	
Excess from Land Sales	63,115.68	
Total Other Collections	<u>74,516.62</u>	<u>153.00</u>
Grand Total	<u>\$ 4,597,461.55</u>	<u>\$</u>

Net Amount to Be Remitted	Remittances	Audit Settlement	
		Amounts Due	Amounts Overpaid
\$ 2,458,803.43	\$ 2,462,613.03	\$ 3,582.89	\$ (7,392.49)
869,174.40	867,162.55	2,011.85	
381,171.54	388,749.84		(7,578.30)
391,434.00	382,052.90	9,381.10	
1,641,779.94	1,637,965.29	11,392.95	(7,578.30)
4,916.75	4,916.75		
1,646,696.69	1,642,882.04	11,392.95	(7,578.30)
358,131.15	358,009.76	121.39	
3,478.83	3,478.83		
14,723.83	14,723.83		
39,614.50	39,601.62	12.88	
415,948.31	415,814.04	134.27	
780.00	780.00		
94.00	94.00		
267.50	267.50		
202.00	202.00		
1,343.50	1,343.50		
417,291.81	417,157.54	134.27	
153.00	153.00		
6.97	6.97		
6.97	6.97		
768.00	888.00		(120.00)
10,619.00	10,619.00		
63,115.68	63,115.68		
74,669.62	74,789.62		(120.00)
\$ 4,597,461.55	\$ 4,597,442.23	\$ 15,110.11	\$ (15,090.79)

**Summary of Ad Valorem Taxes and Distributions**  
**Regular Assessments: October 1, 2008 through September 30, 2009**  
**Regular Collections: June 30, 2009 through June 21, 2010**

	State Taxes	County Taxes
Gross Taxes Assessed	\$ 1,006,659.94	\$ 2,090,755.26
Errors in Assessments	(43,097.60)	(89,510.40)
Gross Taxes Assessed	963,562.34	2,001,244.86
Regular Homestead Exemptions	(54,620.41)	(59,394.06)
Act #48 Exemptions	(75,331.88)	(156,458.52)
Act #91-A Exemptions	(6,864.65)	(6,590.70)
Act #91-B Exemptions	(20,899.45)	(5,451.84)
Other Exemptions	(162,219.46)	(336,917.34)
Errors in Exemptions	4,307.81	4,156.11
Net Taxes Assessed	647,934.30	1,440,588.51
Interest	964.93	2,116.98
Insolvents - Prior Year	36.27	75.33
Litigations - All Prior Years	3,965.00	8,050.97
Insolvents - Current	(36.01)	(74.79)
Insolvents - Prior Year	(36.27)	(75.33)
Litigations - Current	(39.26)	(81.54)
Litigations - All Prior Years	(2,786.29)	(5,602.88)
Refunds	(925.47)	(2,133.78)
Net Taxes Collected	649,077.20	1,442,863.47
Final Settlement with the State	152.96	
Amount for Disbursements	649,230.16	1,442,863.47
<b><u>Disbursements</u></b>		
Final Settlement Mileage	153.00	
Commissions on Assessments	11,200.07	19,952.91
Commissions on Collections	11,200.07	19,952.91
Salary - Revenue Commissioner	10,103.19	19,187.04
Salary - Supernumerary Official	4,054.27	7,699.50
Operating Budget		16,238.98
Reappraisal Update	38,945.47	86,382.82
Sub-Total	75,656.07	169,414.16
Remittances	572,260.21	1,271,300.30
Sub-Total	647,916.28	1,440,714.46
Amounts Due	1,313.88	2,149.01
Sub-Total	649,230.16	1,442,863.47
Amounts Overpaid		
Total	\$ 649,230.16	\$ 1,442,863.47

County School Taxes	Municipal Taxes	Total Ad Valorem Taxes
\$ 2,632,802.92	\$ 596,261.72	\$ 6,326,479.84
(112,716.80)	(61,115.28)	(306,440.08)
2,520,086.12	535,146.44	6,020,039.76
(197,021.84)	(33,493.98)	(114,014.47)
(8,299.40)		(462,306.22)
		(21,754.75)
		(26,351.29)
(424,266.28)	(32,282.58)	(955,685.66)
3,016.48	155.28	11,635.68
1,893,515.08	469,525.16	4,451,563.05
2,830.11	579.41	6,491.43
94.86		206.46
10,279.31	4,564.56	26,859.84
(94.18)		(204.98)
(94.86)		(206.46)
(102.68)		(223.48)
(7,196.53)	(4,564.56)	(20,150.26)
(2,828.46)	(361.44)	(6,249.15)
1,896,402.65	469,743.13	4,458,086.45
		152.96
1,896,402.65	469,743.13	4,458,239.41
		153.00
37,928.06	5,705.46	74,786.50
37,928.06	5,705.46	74,786.50
29,649.85	7,384.28	66,324.36
11,898.03		23,651.80
25,094.07	6,249.72	47,582.77
112,124.64	28,749.90	266,202.83
254,622.71	53,794.82	553,487.76
1,637,965.29	415,814.04	3,897,339.84
1,892,588.00	469,608.86	4,450,827.60
11,392.95	134.27	14,990.11
1,903,980.95	469,743.13	4,465,817.71
(7,578.30)		(7,578.30)
\$ 1,896,402.65	\$ 469,743.13	\$ 4,458,239.41

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**Summary of Ad Valorem Taxes and Distributions****Regular Assessments: October 1, 2008 through September 30, 2009****Regular Collections: June 30, 2009 through June 21, 2010**

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	State	County
<b><u>Taxable Valuations</u></b>		
Gross Valuations Assessed	154,870,760	154,870,760
Errors in Assessments	(6,630,400)	(6,630,400)
Gross Valuations Assessed	148,240,360	148,240,360
Regular Homestead Exemptions	(8,403,140)	(4,399,560)
Act #48 Exemptions	(11,589,520)	(11,589,520)
Act #91-A Exemptions	(1,056,100)	(488,200)
Act #91-B Exemptions	(3,215,300)	(403,840)
Other Exemptions	(24,956,840)	(24,956,840)
Errors in Exemptions	662,740	307,860
Net Valuations Assessed	<u>99,682,200</u>	<u>106,710,260</u>



<b>County School</b>	<b>Municipal</b>
154,870,760	50,267,400
(6,630,400)	(5,092,940)
<hr/> 148,240,360	<hr/> 45,174,460
(11,589,520)	(2,872,260)
(488,200)	
(24,956,840)	(2,730,500)
177,440	12,940
<hr/> 111,383,240	<hr/> 39,584,640
<hr/> <hr/>	<hr/> <hr/>

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***Distribution of State Ad Valorem Taxes******Regular Assessments: October 1, 2008 through September 30, 2009******Regular Collections: June 30, 2009 through June 21, 2010***

	<b>General</b>	<b>Soldier</b>
Gross Taxes Assessed	\$ 387,176.90	\$ 154,870.76
Errors in Assessments	(16,576.00)	(6,630.40)
Gross Taxes Assessed	370,600.90	148,240.36
Regular Homestead Exemptions	(21,007.85)	(8,403.14)
Act #48 Exemptions	(28,973.80)	(11,589.52)
Act #91-A Exemptions	(2,640.25)	(1,056.10)
Act #91-B Exemptions	(8,038.25)	(3,215.30)
Other Exemptions	(62,392.10)	(24,956.84)
Errors in Exemptions	1,656.85	662.74
Net Taxes Assessed	249,205.50	99,682.20
Interest	374.67	147.20
Insolvents - Prior Year	13.95	5.58
Litigations - All Prior Years	1,525.00	610.00
Insolvents - Current	(13.85)	(5.54)
Insolvents - Prior Year	(13.95)	(5.58)
Litigations - Current	(15.10)	(6.04)
Litigations - All Prior Years	(1,071.65)	(428.66)
Refunds	(355.95)	(142.38)
Net Taxes Collected	249,648.62	99,856.78
Final Settlement with the State	58.84	23.52
Amount for Disbursements	249,707.46	99,880.30
<b><u>Disbursements</u></b>		
Final Settlement Mileage	58.84	23.54
Commissions on Assessments	3,211.49	1,997.14
Commissions on Collections	3,211.49	1,997.14
Salary - Revenue Commissioner	3,885.88	1,554.31
Salary - Supernumerary Official	1,559.36	623.72
Reappraisal Update	15,120.32	5,962.94
Sub-Total	27,047.38	12,158.79
Remittances	222,161.68	87,550.13
Sub-Total	249,209.06	99,708.92
Amounts Due	498.40	171.38
Total	\$ 249,707.46	\$ 99,880.30



School	Total State Taxes
\$ 464,612.28	\$ 1,006,659.94
(19,891.20)	(43,097.60)
444,721.08	963,562.34
(25,209.42)	(54,620.41)
(34,768.56)	(75,331.88)
(3,168.30)	(6,864.65)
(9,645.90)	(20,899.45)
(74,870.52)	(162,219.46)
1,988.22	4,307.81
299,046.60	647,934.30
443.06	964.93
16.74	36.27
1,830.00	3,965.00
(16.62)	(36.01)
(16.74)	(36.27)
(18.12)	(39.26)
(1,285.98)	(2,786.29)
(427.14)	(925.47)
299,571.80	649,077.20
70.60	152.96
299,642.40	649,230.16

70.62	153.00
5,991.44	11,200.07
5,991.44	11,200.07
4,663.00	10,103.19
1,871.19	4,054.27
17,862.21	38,945.47
36,449.90	75,656.07
262,548.40	572,260.21
298,998.30	647,916.28
644.10	1,313.88
\$ 299,642.40	\$ 649,230.16

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***Distribution of County Ad Valorem Taxes******Regular Assessments: October 1, 2008 through September 30, 2009******Regular Collections: June 30, 2009 through June 21, 2010***

	General	Road and Bridge
Gross Taxes Assessed	\$ 774,353.80	\$ 387,176.90
Errors in Assessments	(33,152.00)	(16,576.00)
Gross Taxes Assessed	741,201.80	370,600.90
Regular Homestead Exemptions	(21,997.80)	(10,998.90)
Act #48 Exemptions	(57,947.60)	(28,973.80)
Act #91-A Exemptions	(2,441.00)	(1,220.50)
Act #91-B Exemptions	(2,019.20)	(1,009.60)
Other Exemptions	(124,784.20)	(62,392.10)
Errors in Exemptions	1,539.30	769.65
Net Taxes Assessed	533,551.30	266,775.65
Interest	785.73	392.88
Insolvents - Prior Year	27.90	13.95
Litigations - All Prior Years	2,981.84	1,490.92
Insolvents - Current	(27.70)	(13.85)
Insolvents - Prior Year	(27.90)	(13.95)
Litigations - Current	(30.20)	(15.10)
Litigations - All Prior Years	(2,075.14)	(1,037.57)
Refunds	(771.90)	(435.60)
Net Taxes Collected	534,413.93	267,157.33
<b><u>Disbursements</u></b>		
Commissions on Assessments	6,059.14	5,343.15
Commissions on Collections	6,059.14	5,343.15
Salary - Revenue Commissioner	8,342.21	4,171.07
Salary - Supernumerary Official	3,347.60	1,673.81
Operating Budget	7,060.43	3,530.21
Reappraisal Update	32,157.30	15,785.83
Sub-Total	63,025.82	35,847.22
Remittances	470,287.64	230,914.34
Sub-Total	533,313.46	266,761.56
Amounts Due	1,100.47	395.77
Total	\$ 534,413.93	\$ 267,157.33

	Hospital	Fire Protection	Total County Taxes
\$	619,483.04	\$ 309,741.52	\$ 2,090,755.26
	(26,521.60)	(13,260.80)	(89,510.40)
	592,961.44	296,480.72	2,001,244.86
	(17,598.24)	(8,799.12)	(59,394.06)
	(46,358.08)	(23,179.04)	(156,458.52)
	(1,952.80)	(976.40)	(6,590.70)
	(1,615.36)	(807.68)	(5,451.84)
	(99,827.36)	(49,913.68)	(336,917.34)
	1,231.44	615.72	4,156.11
	426,841.04	213,420.52	1,440,588.51
	628.28	310.09	2,116.98
	22.32	11.16	75.33
	2,385.47	1,192.74	8,050.97
	(22.16)	(11.08)	(74.79)
	(22.32)	(11.16)	(75.33)
	(24.16)	(12.08)	(81.54)
	(1,660.11)	(830.06)	(5,602.88)
	(617.52)	(308.76)	(2,133.78)
	427,530.84	213,761.37	1,442,863.47
	8,550.62		19,952.91
	8,550.62		19,952.91
	6,673.76		19,187.04
	2,678.09		7,699.50
	5,648.34		16,238.98
	25,262.65	13,177.04	86,382.82
	57,364.08	13,177.04	169,414.16
	369,533.29	200,565.03	1,271,300.30
	426,897.37	213,742.07	1,440,714.46
	633.47	19.30	2,149.01
\$	427,530.84	\$ 213,761.37	\$ 1,442,863.47

***Distribution of County School Ad Valorem Taxes***  
***Regular Assessments: October 1, 2008 through September 30, 2009***  
***Regular Collections: June 30, 2009 through June 21, 2010***

	County-Wide	District #1
Gross Taxes Assessed	\$ 1,393,836.84	\$ 525,831.36
Errors in Assessments	(59,673.60)	(7,334.08)
Gross Taxes Assessed	1,334,163.24	518,497.28
Act #48 Exemptions	(104,305.68)	(49,207.84)
Act #91-A Exemptions	(4,393.80)	(2,190.88)
Other Exemptions	(224,611.56)	(36,188.00)
Errors in Exemptions	1,596.96	678.40
Net Taxes Assessed	1,002,449.16	431,588.96
Interest	1,498.29	707.07
Insolvents - Prior Year	50.22	44.64
Litigations - All Prior Years	5,367.31	1,492.80
Insolvents - Current	(49.86)	(44.32)
Insolvents - Prior Year	(50.22)	(44.64)
Litigations - Current	(54.36)	(48.32)
Litigations - All Prior Years	(3,735.25)	(42.08)
Refunds	(1,497.42)	(1,073.60)
Net Taxes Collected	1,003,977.87	432,580.51
<b><u>Disbursements</u></b>		
Commissions on Assessments	20,079.56	8,651.61
Commissions on Collections	20,079.56	8,651.61
Salary - Revenue Commissioner	15,697.06	6,824.25
Salary - Supernumerary Official	6,298.95	2,738.48
Operating Budget	13,285.10	5,775.72
Reappraisal Update	59,363.24	18,767.30
Sub-Total	134,803.47	51,408.97
Remittances	867,162.55	388,749.84
Sub-Total	1,001,966.02	440,158.81
Amounts Due	2,011.85	
Sub-Total	1,003,977.87	440,158.81
Amounts Overpaid		(7,578.30)
Total	\$ 1,003,977.87	\$ 432,580.51
<b><u>Taxable Valuations</u></b>		
Gross Valuations Assessed	154,870,760	65,728,920
Errors in Assessments	(6,630,400)	(916,760)
Gross Valuations Assessed	148,240,360	64,812,160
Act #48 Exemptions	(11,589,520)	(6,150,980)
Act #91-A Exemptions	(488,200)	(273,860)
Other Exemptions	(24,956,840)	(4,523,500)
Errors in Exemptions	177,440	84,800
Net Valuations Assessed	111,383,240	53,948,620

District #2	Total County School Taxes
\$ 713,134.72	\$ 2,632,802.92
(45,709.12)	(112,716.80)
667,425.60	2,520,086.12
(43,508.32)	(197,021.84)
(1,714.72)	(8,299.40)
(163,466.72)	(424,266.28)
741.12	3,016.48
459,476.96	1,893,515.08
624.75	2,830.11
	94.86
3,419.20	10,279.31
	(94.18)
	(94.86)
	(102.68)
(3,419.20)	(7,196.53)
(257.44)	(2,828.46)
459,844.27	1,896,402.65

9,196.89	37,928.06
9,196.89	37,928.06
7,128.54	29,649.85
2,860.60	11,898.03
6,033.25	25,094.07
33,994.10	112,124.64
68,410.27	254,622.71
382,052.90	1,637,965.29
450,463.17	1,892,588.00
9,381.10	11,392.95
459,844.27	1,903,980.95
	(7,578.30)
\$ 459,844.27	\$ 1,896,402.65

89,141,840
(5,713,640)
83,428,200
(5,438,540)
(214,340)
(20,433,340)
92,640
57,434,620

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***Distribution of Municipal Ad Valorem Taxes******Regular Assessments: October 1, 2008 through September 30, 2009******Regular Collections: June 30, 2009 through June 21, 2010***

	Heflin	Edwardsville
Gross Taxes Assessed	\$ 517,001.76	\$ 4,962.20
Errors in Assessments	(59,913.12)	
Gross Taxes Assessed	457,088.64	4,962.20
Act #48 Exemptions	(27,059.76)	(695.10)
Other Exemptions	(25,749.84)	(345.30)
Errors in Exemptions	155.28	
Net Taxes Assessed	404,434.32	3,921.80
Interest	442.66	8.55
Litigations - All Prior Years	4,564.56	
Litigations - All Prior Years	(4,564.56)	
Refunds	(361.44)	
Net Taxes Collected	404,515.54	3,930.35
<b><u>Disbursements</u></b>		
Commissions on Assessments	4,903.89	47.69
Commissions on Collections	4,903.89	47.68
Salary - Revenue Commissioner	6,372.84	63.14
Operational Budget	5,393.67	53.43
Reappraisal Update	24,810.10	239.58
Sub-Total	46,384.39	451.52
Remittances	358,009.76	3,478.83
Sub-Total	404,394.15	3,930.35
Amounts Due	121.39	
Total	\$ 404,515.54	\$ 3,930.35
<b><u>Taxable Valuations</u></b>		
Gross Valuations Assessed	43,083,480	992,440
Errors in Assessments	(4,992,760)	
Gross Valuations Assessed	38,090,720	992,440
Act #48 Exemptions	(2,254,980)	(139,020)
Other Exemptions	(2,145,820)	(69,060)
Errors in Exemptions	12,940	
Net Valuations Assessed	33,702,860	784,360

Fruithurst	Ranburne	Total Municipal Taxes
\$ 19,874.16	\$ 54,423.60	\$ 596,261.72
(203.76)	(998.40)	(61,115.28)
19,670.40	53,425.20	535,146.44
(1,914.96)	(3,824.16)	(33,493.98)
(1,196.16)	(4,991.28)	(32,282.58)
		155.28
16,559.28	44,609.76	469,525.16
31.69	96.51	579.41
		4,564.56
		(4,564.56)
		(361.44)
16,590.97	44,706.27	469,743.13

207.25	546.63	5,705.46
207.26	546.63	5,705.46
253.29	695.01	7,384.28
214.39	588.23	6,249.72
984.95	2,715.27	28,749.90
1,867.14	5,091.77	53,794.82
14,723.83	39,601.62	415,814.04
16,590.97	44,693.39	469,608.86
	12.88	134.27
\$ 16,590.97	\$ 44,706.27	\$ 469,743.13

1,656,180	4,535,300	50,267,400
(16,980)	(83,200)	(5,092,940)
1,639,200	4,452,100	45,174,460
(159,580)	(318,680)	(2,872,260)
(99,680)	(415,940)	(2,730,500)
		12,940
1,379,940	3,717,480	39,584,640

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***Distribution of Fees and Other Collections******Regular Collections: June 30, 2009 through June 21, 2010******Other Collections: June 1, 2009 through May 31, 2010***

	<b>Forestry Acreage Assessment</b>	<b>Commissions and Fees on Assessments</b>	<b>Commissions and Fees on Collections</b>
Fees on Assessments	\$	\$ 15.00	\$
Fees on Collections			4,550.00
Acreage Assessments	19,565.26		
Deductions from Ad Valorem Taxes			
Interest Collected	14.98		
Manufactured Home Registrations			
Mail Fees			
Advertising			
Copy and Map Sales			
Citations and Probate Fees			
Excess on Land Sales			
Tax Sale/Redemption Fees			
Land Redemptions from Individuals			
Interest Earned			
Commissions	(777.47)	75,175.24	75,175.23
Refund	(1.20)		
Errors in Assessments	(142.90)		
Amount for Distribution	<u>18,658.67</u>	<u>75,190.24</u>	<u>79,725.23</u>
<b><u>Disbursements</u></b>			
Remittances	18,658.67	78,886.48	83,421.48
Amounts Due			
Sub-Total	<u>18,658.67</u>	<u>78,886.48</u>	<u>83,421.48</u>
Amounts Overpaid		(3,696.24)	(3,696.25)
Total	<u>\$ 18,658.67</u>	<u>\$ 75,190.24</u>	<u>\$ 79,725.23</u>



Official's Salary	Supernumerary Official's Salaries	Operating Budget	Reappraisal Budget	Other Collections	Total
\$	\$	\$	\$	\$	\$ 15.00
					4,550.00
					19,565.26
66,324.36	23,651.80	47,582.77	266,202.83	153.00	403,914.76
					14.98
				23,627.00	23,627.00
				3,762.13	3,762.13
				5,470.48	5,470.48
				827.00	827.00
				7,660.00	7,660.00
				63,115.68	63,115.68
				70.00	70.00
				10,619.00	10,619.00
				69.71	69.71
					149,573.00
					(1.20)
					(142.90)
66,324.36	23,651.80	47,582.77	266,202.83	115,374.00	692,709.90
66,324.36	23,651.80	47,582.77	266,202.83	115,374.00	700,102.39
				120.00	120.00
66,324.36	23,651.80	47,582.77	266,202.83	115,494.00	700,222.39
				(120.00)	(7,512.49)
\$ 66,324.36	\$ 23,651.80	\$ 47,582.77	\$ 266,202.83	\$ 115,374.00	\$ 692,709.90

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***Rates of Taxation***  
***October 1, 2008 through September 30, 2011***

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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

**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

**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, 2009 through May 31, 2012***

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**Receipts**

Interest Earned \$ 133.31

**Disbursements**

Office Supplies 568.92

Miscellaneous 275.62

Total Disbursements 844.54

Excess of Receipts Over/(Under) Disbursements (711.23)

Balance - June 1, 2009 3,040.50

Balance - May 31, 2012 \$ 2,329.27

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***Manufactured Home Trust Fund***  
***Summary of Receipts, Disbursements and Balance***  
***June 1, 2009 through May 31, 2012***

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<b><u>Receipts</u></b>	
Fees	\$ 2,332.00
Total Receipts	<u>2,332.00</u>
Excess of Receipts Over/(Under) Disbursements	2,332.00
Balance - June 1, 2009	<u>825.67</u>
Balance - May 31, 2012	<u>\$ 3,157.67</u>