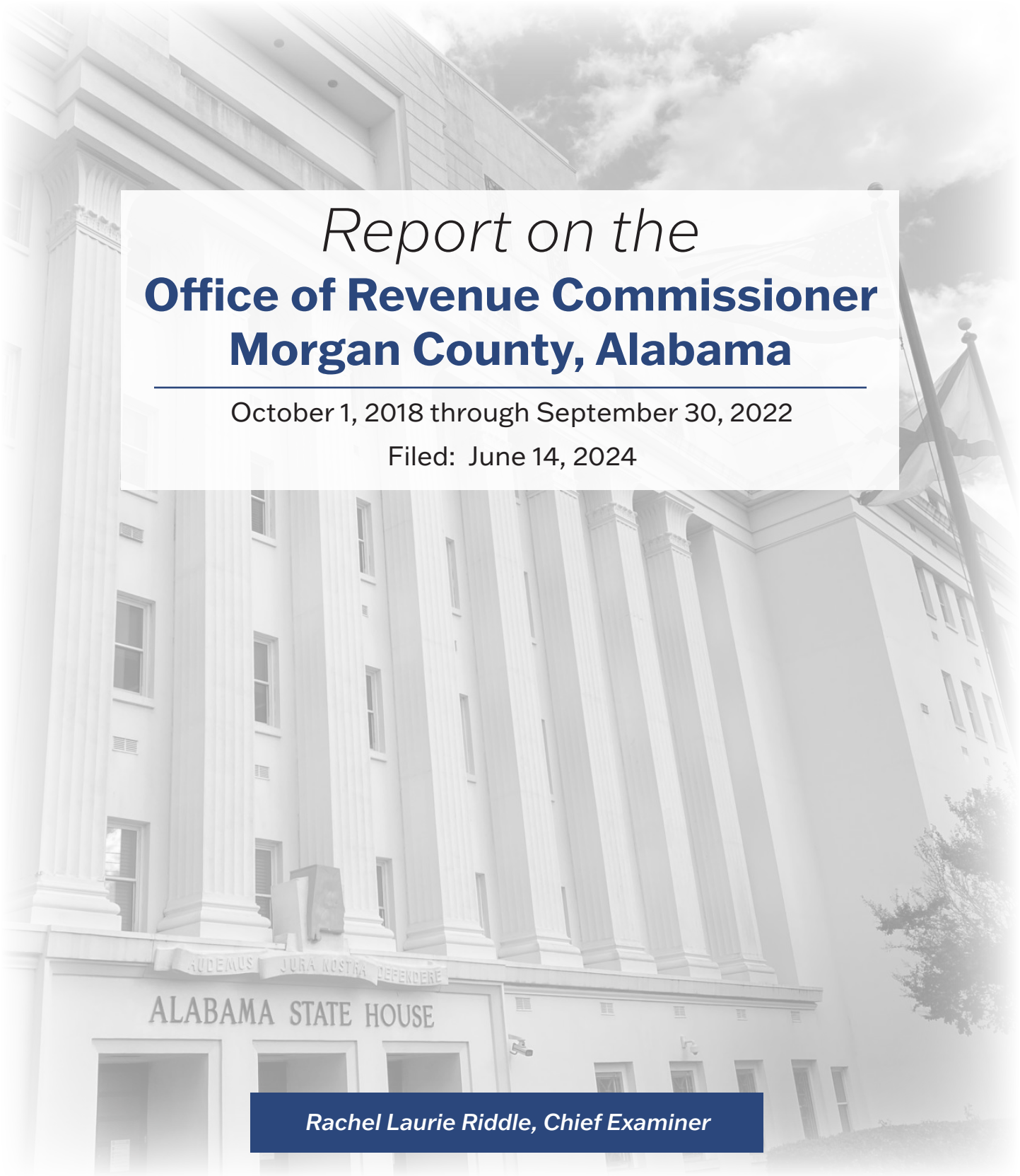
Alabama Department of
Examiners of Public Accounts



Report on the
Office of Revenue Commissioner
Morgan County, Alabama

October 1, 2018 through September 30, 2022

Filed: June 14, 2024

Rachel Laurie Riddle, Chief Examiner

State of Alabama
Department of
Examiners of Public Accounts
P.O. Box 302251, Montgomery, AL 36130-2251
401 Adams Avenue, Suite 280
Montgomery, Alabama 36104-4338
Telephone (334) 242-9200
FAX (334) 242-1775

Rachel Laurie Riddle
Chief Examiner

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

Dear Madam:

An examination was conducted on the Office of Revenue Commissioner, Morgan County, Alabama, on ad valorem tax assessments for the period of October 1, 2018 through September 30, 2022; ad valorem tax collections for the period June 27, 2019 through June 27, 2023; and other collections for the period July 1, 2019 through June 30, 2023. Under the authority of the ***Code of Alabama 1975***, Section 41-5A-19, I hereby swear to and submit this report to you on the results of the examination.

Respectfully submitted,

Nathaniel Kuykendall
Examiner of Public Accounts

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EXAMINER'S SUMMARY

Office of Revenue Commissioner
Morgan County, Alabama
Regular Assessments: October 1, 2018 through September 30, 2022
Regular Collections: June 27, 2019 through June 27, 2023
Other Collections: July 1, 2019 through June 30, 2023

PURPOSE AND SCOPE OF THE EXAMINATION

This report presents the results of an examination of the Office of Revenue Commissioner (hereinafter referred to as the "Revenue Commissioner") and a review of the Revenue Commissioner's compliance with applicable laws and regulations of the State of Alabama in accordance with the requirements of the Department of Examiners of Public Accounts under the authority of the ***Code of Alabama 1975***, Section 41-5A-12.

An overview of the Revenue Commissioner's operating authority is contained in this report in the Agency Overview. Honorable Amanda G. Scott served as Revenue Commissioner during the examination period.

Exhibits 1 through 28 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 29 for the State, County, Boards of Education, and the various municipalities. Exhibit 30 provides information on the receipts, disbursements, and balance of the Special Fund of the Revenue Commissioner.

RESULTS OF THE EXAMINATION

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

EXIT CONFERENCE

The Official was invited to and attended the exit conference to discuss the results of the examination. Representing the Department of Examiners of Public Accounts were April Purser, Audit Manager and Nathaniel Kuykendall, Examiner of Public Accounts.

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Department of
Examiners of Public Accounts

AGENCY OVERVIEW

Office of Revenue Commissioner
Morgan County, Alabama
Regular Assessments: October 1, 2018 through September 30, 2022
Regular Collections: June 27, 2019 through June 27, 2023
Other Collections: July 1, 2019 through June 30, 2023

The Office of Revenue Commissioner, Morgan County, Alabama, (hereinafter referred to as the "Revenue Commissioner") was created by Act Number 261, Acts of Alabama 1973. The Revenue Commissioner is responsible for the fair assessment of property, as required by the ***Code of Alabama 1975***, Sections 40-7-1, and the collection of ad valorem tax as required by the ***Code of Alabama 1975***, Sections 40-5-1 through 40-5-48. 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 ***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.

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Financial Information

Summary of Ad Valorem Taxes, Acreage Assessment Taxes and Distributions
Regular Assessments: October 1, 2021 through September 30, 2022
Regular Collections: June 23, 2022 through June 27, 2023

	Net Taxes Collected	Other Additions	Commissions and Deductions	Total Taxes Due Agencies	Amounts Remitted To Agencies
Distribution					
State					
Ad Valorem Taxes	$ 12,824,935.54	$ 1,171.73	$ (630,950.06)	$12,195,157.21	$ (12,195,157.21)
Morgan County					
Ad Valorem Taxes	24,596,671.10	6,742.40	(1,093,895.44)	23,509,518.06	(23,509,518.06)
Morgan County Schools					
Ad Valorem Taxes	31,017,759.14	8,320.65	(1,728,529.02)	29,297,550.77	(29,297,550.77)
Municipal					
Ad Valorem Taxes	18,807,495.16	3,277.05	(670,736.53)	18,140,035.68	(18,140,035.68)
Sub-Total Ad Valorem	87,246,860.94	19,511.83	(4,124,111.05)	83,142,261.72	(83,142,261.72)
Other					
Acreage Assessments	11,428.59		(457.14)	10,971.45	(10,971.45)
Demolition Liens	6,613.22		(132.26)	6,480.96	(6,480.96)
Weed Liens	16,000.82		(320.02)	15,680.80	(15,680.80)
Totals	$ 87,280,903.57	$ 19,511.83	$ (4,125,020.47)	$83,175,394.93	$ (83,175,394.93)

State Ad Valorem Tax Collections and Distribution
Regular Assessments: October 1, 2021 through September 30, 2022
Regular Collections: June 23, 2022 through June 27, 2023

	General	Soldier	School	Total State Taxes
Millage Rates	2.5 Mills	1.0 Mill	3.0 Mills	
Net Valuations	1,880,289,930	1,880,277,090	2,081,311,210	
Net Taxes Collected	$ 4,700,724.82	$ 1,880,277.09	$ 6,243,933.63	$12,824,935.54
Other Additions	500.78	167.73	503.22	1,171.73
Amount for Disbursement	4,701,225.60	1,880,444.82	6,244,436.85	12,826,107.27
Disbursements				
Commissions on Assessments	47,695.10	37,583.82	124,813.54	210,092.46
Commissions on Collections	47,695.10	37,583.82	124,813.54	210,092.46
Salary - Supernumerary Official	1,521.56	608.61	2,057.37	4,187.54
Salary - Revenue Commissioner	6,702.81	2,681.08	9,063.20	18,447.09
Final Settlement Mileage	92.23	36.90	110.64	239.77
Reappraisal Budget	69,162.97	27,108.30	91,619.47	187,890.74
Sub-Total	172,869.77	105,602.53	352,477.76	630,950.06
Remittances	4,528,355.83	1,774,842.29	5,891,959.09	12,195,157.21
Total	$ 4,701,225.60	$ 1,880,444.82	$ 6,244,436.85	$12,826,107.27

County Ad Valorem Tax Collections and Distribution
Regular Assessments: October 1, 2021 through September 30, 2022
Regular Collections: June 23, 2022 through June 27, 2023

	General	Road and Bridge	Fire Protection	Total County Taxes
Millage Rates	7.2 Mills	3.6 Mills	3.0 Mills	
Net Valuations	2,010,809,590	2,010,810,200	959,975,110	
Net Taxes Collected	$ 14,477,829.04	$ 7,238,916.72	$ 2,879,925.34	$24,596,671.10
Other Additions	4,495.31	2,247.09		6,742.40
Amount for Disbursement	14,482,324.35	7,241,163.81	2,879,925.34	24,603,413.50
Disbursements				
Commissions on Assessments	145,414.99	144,700.02	57,576.00	347,691.01
Commissions on Collections	145,414.99	144,700.02	57,576.00	347,691.01
Salary - Supernumerary Official	4,693.75	2,346.88	848.67	7,889.30
Salary - Revenue Commissioner	20,677.05	10,338.52	3,738.59	34,754.16
Reappraisal Budget	213,497.26	104,580.05	37,792.65	355,869.96
Sub-Total	529,698.04	406,665.49	157,531.91	1,093,895.44
Remittances	13,952,626.31	6,834,498.32	2,722,393.43	23,509,518.06
Total	$ 14,482,324.35	$ 7,241,163.81	$ 2,879,925.34	$24,603,413.50

County School Ad Valorem Tax Collections and Distribution
Regular Assessments: October 1, 2021 through September 30, 2022
Regular Collections: June 23, 2022 through June 27, 2023

	County-Wide	District 1	District 4	District 6	Total County School Taxes
Millage Rates	5.8 Mills	11.3 Mills	11.3 Mills	3.6 Mills	
Net Valuations	2,260,000,140	1,084,749,120	184,653,660	990,418,570	
Net Taxes Collected	$ 13,108,000.80	$ 12,257,665.09	$ 2,086,586.38	$ 3,565,506.87	$ 31,017,759.14
Other Additions	5,133.63			3,187.02	8,320.65
Amount for Disbursement	13,113,134.43	12,257,665.09	2,086,586.38	3,568,693.89	31,026,079.79
Disbursements					
Commissions on Assessments	262,033.28	245,076.55	41,725.75	71,252.28	620,087.86
Commissions on Collections	262,033.28	245,076.55	41,725.75	71,252.28	620,087.86
Salary - Supernumerary Official	4,140.52	3,790.45	610.45	1,240.86	9,782.28
Salary - Revenue Commissioner	18,239.95	16,697.80	2,689.18	5,466.27	43,093.20
Reappraisal Budget	184,335.66	168,687.44	27,152.88	55,301.84	435,477.82
Sub-Total	730,782.69	679,328.79	113,904.01	204,513.53	1,728,529.02
Remittances	12,382,351.74	11,578,336.30	1,972,682.37	3,364,180.36	29,297,550.77
Total	$ 13,113,134.43	$ 12,257,665.09	$ 2,086,586.38	$ 3,568,693.89	$ 31,026,079.79

County-Wide School Ad Valorem Tax Collections and Distribution
Regular Assessments: October 1, 2021 through September 30, 2022
Regular Collections: June 23, 2022 through June 27, 2023

	Morgan County Board of Education	Decatur City Board of Education	Hartselle City Board of Education	Huntsville City Board of Education	Total County-Wide School Taxes
Allocation Determined by State Superintendent of Education	38.62844%	43.17604%	18.17509%	0.02043%	100.00000%
Amount for Disbursement	$ 5,065,399.27	$ 5,661,732.17	$ 2,383,323.98	$ 2,679.01	$ 13,113,134.43
Disbursements					
Commissions on Assessments	101,219.38	113,135.59	47,624.78	53.53	262,033.28
Commissions on Collections	101,219.38	113,135.59	47,624.78	53.53	262,033.28
Salary - Supernumerary Official	1,599.42	1,787.71	752.54	0.85	4,140.52
Salary - Revenue Commissioner	7,045.80	7,875.29	3,315.13	3.73	18,239.95
Reappraisal Budget	71,205.99	79,588.84	33,503.17	37.66	184,335.66
Sub-Total	282,289.97	315,523.02	132,820.40	149.30	730,782.69
Remittances	4,783,109.30	5,346,209.15	2,250,503.58	2,529.71	12,382,351.74
Total	$ 5,065,399.27	$ 5,661,732.17	$ 2,383,323.98	$ 2,679.01	$ 13,113,134.43

Municipal Ad Valorem Tax Collections and Distribution
Regular Assessments: October 1, 2021 through September 30, 2022
Regular Collections: June 23, 2022 through June 27, 2023

	Decatur						Huntsville		Total Municipal
	General	School	School	Falkville	Hartselle	Trinity	General	School	Taxes
Millage Rates	6.0 Mills	3.6 Mills	9.0 Mills	5.0 Mills	5.0 Mills	5.0 Mills	13.0 Mills	10.7 Mills	
Net Valuations	859,988,280	991,908,360	991,908,620	15,416,500	179,998,330	33,275,190	256,020	273,940	
Net Taxes Collected	$ 5,159,929.67	$ 3,570,870.11	$ 8,927,177.55	$ 77,082.52	$ 899,991.67	$ 166,375.96	$ 3,328.26	$ 2,739.42	$ 18,807,495.16
Other Additions	3,277.05								3,277.05
Amount for Disbursement	5,163,206.72	3,570,870.11	8,927,177.55	77,082.52	899,991.67	166,375.96	3,328.26	2,739.42	18,810,772.21
Disbursements									
Commissions on Assessments	47,638.31	32,968.26	82,420.68	712.68	8,429.55	1,547.75	30.94	54.79	173,802.96
Commissions on Collections	47,638.31	32,968.26	82,420.68	712.68	8,429.55	1,547.75	30.94	54.79	173,802.96
Salary - Revenue Commissioner	7,921.99	5,480.88	13,702.21	116.30	1,140.75	232.02	4.69	3.86	28,602.70
Reappraisal Budget	80,718.58	56,666.05	141,665.75	1,203.71	11,787.43	2,399.78	48.40	38.21	294,527.91
Sub-Total	183,917.19	128,083.45	320,209.32	2,745.37	29,787.28	5,727.30	114.97	151.65	670,736.53
Remittances	4,979,289.53	3,442,786.66	8,606,968.23	74,337.15	870,204.39	160,648.66	3,213.29	2,587.77	18,140,035.68
Total	$ 5,163,206.72	$ 3,570,870.11	$ 8,927,177.55	$ 77,082.52	$ 899,991.67	$ 166,375.96	$ 3,328.26	$ 2,739.42	$ 18,810,772.21

Distribution of Fees and Other Collections
Regular Assessments: October 1, 2021 through September 30, 2022
Regular Collections: June 23, 2022 through June 27, 2023
Other Collections: July 1, 2022 through June 30, 2023

	State	County	Officials and Other	Total
Deductions from Ad Valorem Taxes				
Commissions on Assessing	$	$ 1,352,129.00	$	$ 1,352,129.00
Commissions on Collecting		1,352,129.00		1,352,129.00
Provision for Salary - Revenue Commissioner		124,897.15		124,897.15
Provision for Supernumerary Official		21,859.12		21,859.12
Provision for Settlement Mileage	239.77			239.77
Provision for Reappraisal Maintenance		1,273,766.43		1,273,766.43
Sub-Total Deductions from Ad Valorem Taxes	239.77	4,124,780.70		4,125,020.47
Other Fees and Collections				
Interest Earned on Bank Accounts		24,553.18	6,138.30	30,691.48
Fees on Assessments		3,150.00		3,150.00
Fees on Collections		26,555.00		26,555.00
Citations and Probate Fees		25,660.00		25,660.00
Advertising		16,698.00		16,698.00
Returned Check Fees		1,020.00		1,020.00
Mail Fees		2,525.00		2,525.00
Map and Copy Fees		610.61		610.61
Alabama Firefighter's Annuity Fund			1,232.28	1,232.28
Alabama Rescue Squads			1,696.00	1,696.00
Land Redemptions from Individuals		1.00	2,586.24	2,587.24
Amount for Disbursements	239.77	4,225,553.49	11,652.82	4,237,446.08
Disbursements				
Remittances	239.77	4,225,553.49	11,652.82	4,237,446.08
Total	$ 239.77	$ 4,225,553.49	$ 11,652.82	$ 4,237,446.08

Summary of Ad Valorem Taxes, Acreage Assessment Taxes and Distributions
Regular Assessments: October 1, 2020 through September 30, 2021
Regular Collections: June 9, 2021 through June 22, 2022

	Net Taxes Collected	Other Additions	Commissions and Deductions	Total Taxes Due Agencies	Amounts Remitted To Agencies
Distribution					
State					
Ad Valorem Taxes	$ 10,877,124.97	$ 504.14	$ (578,681.81)	$10,298,947.30	$ (10,298,947.30)
Morgan County					
Ad Valorem Taxes	20,500,223.16	6,317.38	(994,265.03)	19,512,275.51	(19,512,275.51)
Morgan County Schools					
Ad Valorem Taxes	25,413,799.56	5,905.64	(1,545,209.62)	23,874,495.58	(23,874,495.58)
Municipal					
Ad Valorem Taxes	16,796,594.34	1,380.26	(653,579.57)	16,144,395.03	(16,144,395.03)
Sub-Total Ad Valorem	73,587,742.03	14,107.42	(3,771,736.03)	69,830,113.42	(69,830,113.42)
Other					
Acreage Assessments	11,394.47		(455.78)	10,938.69	(10,938.69)
Demolition Liens	19,567.00		(391.34)	19,175.66	(19,175.66)
Weed Liens	11,213.90		(224.28)	10,989.62	(10,989.62)
Totals	$ 73,629,917.40	$ 14,107.42	$ (3,772,807.43)	$69,871,217.39	$ (69,871,217.39)

State Ad Valorem Tax Collections and Distribution
Regular Assessments: October 1, 2020 through September 30, 2021
Regular Collections: June 9, 2021 through June 22, 2022

	General	Soldier	School	Total State Taxes
Millage Rates	2.5 Mills	1.0 Mill	3.0 Mills	
Net Valuations	1,580,894,900	1,580,868,610	1,781,339,700	
Net Taxes Collected	$ 3,952,237.26	$ 1,580,868.61	$ 5,344,019.10	$10,877,124.97
Other Additions	196.52	76.89	230.73	504.14
Amount for Disbursement	3,952,433.78	1,580,945.50	5,344,249.83	10,877,629.11
Disbursements				
Commissions on Assessments	40,225.07	31,607.53	106,850.84	178,683.44
Commissions on Collections	40,225.07	31,607.53	106,850.84	178,683.44
Salary - Supernumerary Official	1,494.19	597.63	2,041.93	4,133.75
Salary - Revenue Commissioner	6,242.23	2,496.67	8,530.49	17,269.39
Final Settlement Mileage	82.35	32.94	98.82	214.11
Reappraisal Budget	73,138.62	28,665.03	97,894.03	199,697.68
Sub-Total	161,407.53	95,007.33	322,266.95	578,681.81
Remittances	3,791,026.25	1,485,938.17	5,021,982.88	10,298,947.30
Total	$ 3,952,433.78	$ 1,580,945.50	$ 5,344,249.83	$10,877,629.11

County Ad Valorem Tax Collections and Distribution
Regular Assessments: October 1, 2020 through September 30, 2021
Regular Collections: June 9, 2021 through June 22, 2022

	General	Road and Bridge	Fire Protection	Total County Taxes
Millage Rates	7.2 Mills	3.6 Mills	3.0 Mills	
Net Valuations	1,694,058,570	1,694,058,690	734,796,730	
Net Taxes Collected	$ 12,197,221.70	$ 6,098,611.28	$ 2,204,390.18	$20,500,223.16
Other Additions	4,210.87	2,106.51		6,317.38
Amount for Disbursement	12,201,432.57	6,100,717.79	2,204,390.18	20,506,540.54
Disbursements				
Commissions on Assessments	122,593.87	121,878.89	44,084.53	288,557.29
Commissions on Collections	122,593.87	121,878.89	44,084.53	288,557.29
Salary - Supernumerary Official	4,613.86	2,306.92	842.64	7,763.42
Salary - Revenue Commissioner	19,275.10	9,637.55	3,520.27	32,432.92
Reappraisal Budget	225,927.74	110,668.18	40,358.19	376,954.11
Sub-Total	495,004.44	366,370.43	132,890.16	994,265.03
Remittances	11,706,428.13	5,734,347.36	2,071,500.02	19,512,275.51
Total	$ 12,201,432.57	$ 6,100,717.79	$ 2,204,390.18	$20,506,540.54

County School Ad Valorem Tax Collections and Distribution
Regular Assessments: October 1, 2020 through September 30, 2021
Regular Collections: June 9, 2021 through June 22, 2022

	County-Wide	District 1	District 4	District 6	Total County School Taxes
Millage Rates	5.8 Mills	11.3 Mills	11.3 Mills	3.6 Mills	
Net Valuations	1,854,951,700	871,209,970	140,193,580	896,172,100	
Net Taxes Collected	$ 10,758,719.88	$ 9,844,672.67	$ 1,584,187.46	$ 3,226,219.55	$ 25,413,799.56
Other Additions	3,547.24		164.68	2,193.72	5,905.64
Amount for Disbursement	10,762,267.12	9,844,672.67	1,584,352.14	3,228,413.27	25,419,705.20
Disbursements					
Commissions on Assessments	215,021.51	196,901.19	31,683.26	64,433.58	508,039.54
Commissions on Collections	215,021.51	196,901.19	31,683.26	64,433.58	508,039.54
Salary - Supernumerary Official	4,233.89	3,869.77	612.36	1,245.72	9,961.74
Salary - Revenue Commissioner	17,687.75	16,166.60	2,558.25	5,204.22	41,616.82
Reappraisal Budget	202,936.47	185,551.72	29,345.44	59,718.35	477,551.98
Sub-Total	654,901.13	599,390.47	95,882.57	195,035.45	1,545,209.62
Remittances	10,107,365.99	9,245,282.20	1,488,469.57	3,033,377.82	23,874,495.58
Total	$ 10,762,267.12	$ 9,844,672.67	$ 1,584,352.14	$ 3,228,413.27	$ 25,419,705.20

County-Wide School Ad Valorem Tax Collections and Distribution
Regular Assessments: October 1, 2020 through September 30, 2021
Regular Collections: June 9, 2021 through June 22, 2022

	Morgan County Board of Education	Decatur City Board of Education	Hartselle City Board of Education	Total County-Wide School Taxes
Allocation Determined by State Superintendent of Education	38.38912%	43.90661%	17.70427%	100.00000%
Amount for Disbursement	$ 4,131,539.64	$ 4,725,346.65	$ 1,905,380.83	$10,762,267.12
Disbursements				
Commissions on Assessments	82,544.87	94,408.65	38,067.99	215,021.51
Commissions on Collections	82,544.87	94,408.65	38,067.99	215,021.51
Salary - Supernumerary Official	1,625.35	1,858.96	749.58	4,233.89
Salary - Revenue Commissioner	6,790.17	7,766.09	3,131.49	17,687.75
Reappraisal Budget	77,905.52	89,102.52	35,928.43	202,936.47
Sub-Total	251,410.78	287,544.87	115,945.48	654,901.13
Remittances	3,880,128.86	4,437,801.78	1,789,435.35	10,107,365.99
Total	$ 4,131,539.64	$ 4,725,346.65	$ 1,905,380.83	$10,762,267.12

Municipal Ad Valorem Tax Collections and Distribution
Regular Assessments: October 1, 2020 through September 30, 2021
Regular Collections: June 9, 2021 through June 22, 2022

	Decatur						Huntsville		Total Municipal
	General	School	School	Falkville	Hartselle	Trinity	General	School	Taxes
Millage Rates	6.0 Mills	3.6 Mills	9.0 Mills	5.0 Mills	5.0 Mills	5.0 Mills	13.0 Mills	10.7 Mills	
Net Valuations	768,242,370	897,189,620	897,189,820	13,706,900	134,448,310	27,346,220	212,740	227,630	
Net Taxes Collected	$ 4,609,454.24	$ 3,229,882.64	$ 8,074,708.40	$ 68,534.49	$ 672,241.55	$ 136,731.08	$ 2,765.62	$ 2,276.32	$ 16,796,594.34
Other Additions	1,380.26								1,380.26
Amount for Disbursement	4,610,834.50	3,229,882.64	8,074,708.40	68,534.49	672,241.55	136,731.08	2,765.62	2,276.32	16,797,974.60
Disbursements									
Commissions on Assessments	42,393.50	29,692.73	74,231.83	633.51	6,181.04	1,261.18	27.66	45.51	154,466.96
Commissions on Collections	42,393.50	29,692.73	74,231.83	633.51	6,181.04	1,261.18	27.66	45.51	154,466.96
Salary - Revenue Commissioner	7,402.09	5,212.20	13,030.51	103.67	1,082.76	212.26	6.51	4.55	27,054.55
Reappraisal Budget	86,778.37	61,223.21	153,059.39	1,215.41	12,708.31	2,489.81	64.47	52.13	317,591.10
Sub-Total	178,967.46	125,820.87	314,553.56	2,586.10	26,153.15	5,224.43	126.30	147.70	653,579.57
Remittances	4,431,867.04	3,104,061.77	7,760,154.84	65,948.39	646,088.40	131,506.65	2,639.32	2,128.62	16,144,395.03
Total	$ 4,610,834.50	$ 3,229,882.64	$ 8,074,708.40	$ 68,534.49	$ 672,241.55	$ 136,731.08	$ 2,765.62	$ 2,276.32	$ 16,797,974.60

Distribution of Fees and Other Collections
Regular Assessments: October 1, 2020 through September 30, 2021
Regular Collections: June 9, 2021 through June 22, 2022
Other Collections: July 1, 2021 through June 30, 2022

	State	County	Officials and Other	Total
Deductions from Ad Valorem Taxes				
Commissions on Assessing	$	$ 1,130,282.93	$	$ 1,130,282.93
Commissions on Collecting		1,130,282.93		1,130,282.93
Provision for Salary - Revenue Commissioner		118,373.68		118,373.68
Provision for Supernumerary Official		21,858.91		21,858.91
Provision for Settlement Mileage	214.11			214.11
Provision for Reappraisal Maintenance		1,371,794.87		1,371,794.87
Sub-Total Deductions from Ad Valorem Taxes	214.11	3,772,593.32		3,772,807.43
Other Fees and Collections				
Interest Earned on Bank Accounts		1,432.71	358.18	1,790.89
Fees on Assessments		3,389.75		3,389.75
Fees on Collections		24,685.00		24,685.00
Citations and Probate Fees		19,800.00		19,800.00
Advertising		41,220.00		41,220.00
Returned Check Fees		1,350.00		1,350.00
Mail Fees		1,245.00		1,245.00
Map and Copy Fees		605.37		605.37
Alabama Firefighter's Annuity Fund			1,258.43	1,258.43
Alabama Rescue Squads			1,733.74	1,733.74
Land Redemptions from Individuals		8.00	228,807.05	228,815.05
Amount for Disbursements	214.11	3,866,329.15	232,157.40	4,098,700.66
Disbursements				
Remittances	214.11	3,866,329.15	232,157.40	4,098,700.66
Total	$ 214.11	$ 3,866,329.15	$ 232,157.40	$ 4,098,700.66

Summary of Ad Valorem Taxes, Acreage Assessment Taxes and Distributions
Regular Assessments: October 1, 2019 through September 30, 2020
Regular Collections: June 23, 2020 through June 8, 2021

	Net Taxes Collected	Other Additions	Commissions and Deductions	Total Taxes Due Agencies	Amounts Remitted To Agencies
Distribution					
State					
Ad Valorem Taxes	$ 10,482,387.27	$ 713.47	$ (541,809.46)	$ 9,941,291.28	$ (9,941,291.28)
Morgan County					
Ad Valorem Taxes	19,693,691.80	3,433.66	(926,204.29)	18,770,921.17	(18,770,921.17)
Morgan County Schools					
Ad Valorem Taxes	25,269,194.71	2,092.28	(1,493,182.95)	23,778,104.04	(23,778,104.04)
Municipal					
Ad Valorem Taxes	16,425,047.10	2,453.16	(612,964.73)	15,814,535.53	(15,814,535.53)
Sub-Total Ad Valorem	71,870,320.88	8,692.57	(3,574,161.43)	68,304,852.02	(68,304,852.02)
Other					
Acreage Assessments	11,393.48		(455.74)	10,937.74	(10,937.74)
Demolition Liens	18,823.56		(376.47)	18,447.09	(18,447.09)
Weed Liens	22,628.36		(452.56)	22,175.80	(22,175.80)
Totals	$ 71,923,166.28	$ 8,692.57	$ (3,575,446.20)	$68,356,412.65	$ (68,356,412.65)

State Ad Valorem Tax Collections and Distribution
Regular Assessments: October 1, 2019 through September 30, 2020
Regular Collections: June 23, 2020 through June 8, 2021

	General	Soldier	School	Total State Taxes
Millage Rates	2.5 Mills	1.0 Mill	3.0 Mills	
Net Valuations	1,515,883,360	1,515,751,370	1,725,642,500	
Net Taxes Collected	$ 3,789,708.41	$ 1,515,751.37	$ 5,176,927.49	$10,482,387.27
Other Additions	275.47	109.51	328.49	713.47
Amount for Disbursement	3,789,983.88	1,515,860.88	5,177,255.98	10,483,100.74
Disbursements				
Commissions on Assessments	38,612.08	30,315.03	103,538.55	172,465.66
Commissions on Collections	38,612.08	30,315.03	103,538.55	172,465.66
Salary - Supernumerary Official	1,460.49	584.17	2,047.33	4,091.99
Salary - Revenue Commissioner	5,801.07	2,320.34	8,132.02	16,253.43
Reappraisal Budget	63,838.25	25,022.78	87,671.69	176,532.72
Sub-Total	148,323.97	88,557.35	304,928.14	541,809.46
Remittances	3,641,659.91	1,427,303.53	4,872,327.84	9,941,291.28
Total	$ 3,789,983.88	$ 1,515,860.88	$ 5,177,255.98	$10,483,100.74

County Ad Valorem Tax Collections and Distribution
Regular Assessments: October 1, 2019 through September 30, 2020
Regular Collections: June 23, 2020 through June 8, 2021

	General	Road and Bridge	Fire Tax	Total County Taxes
Millage Rates	7.2 Mills	3.6 Mills	3.0 Mills	
Net Valuations	1,625,596,070	1,625,595,940	712,418,230	
Net Taxes Collected	$ 11,704,291.74	$ 5,852,145.38	$ 2,137,254.68	$19,693,691.80
Other Additions	2,287.89	1,143.68	2.09	3,433.66
Amount for Disbursement	11,706,579.63	5,853,289.06	2,137,256.77	19,697,125.46
Disbursements				
Commissions on Assessments	117,757.92	117,042.91	42,745.09	277,545.92
Commissions on Collections	117,757.92	117,042.91	42,745.09	277,545.92
Salary - Supernumerary Official	4,526.64	2,263.29	886.83	7,676.76
Salary - Revenue Commissioner	17,979.86	8,989.83	3,522.49	30,492.18
Reappraisal Budget	197,966.64	96,963.28	38,013.59	332,943.51
Sub-Total	455,988.98	342,302.22	127,913.09	926,204.29
Remittances	11,250,590.65	5,510,986.84	2,009,343.68	18,770,921.17
Total	$ 11,706,579.63	$ 5,853,289.06	$ 2,137,256.77	$19,697,125.46

County School Ad Valorem Tax Collections and Distribution
Regular Assessments: October 1, 2019 through September 30, 2020
Regular Collections: June 23, 2020 through June 8, 2021

	County-Wide	District 1	District 4	District 6	Total County School Taxes
Millage Rates	5.8 Mills	11.3 Mills	11.3 Mills	3.6 Mills	
Net Valuations	1,851,770,500	868,689,680	137,460,120	877,620,310	
Net Taxes Collected	$ 10,740,268.89	$ 9,816,193.36	$ 1,553,299.33	$ 3,159,433.13	$ 25,269,194.71
Other Additions	1,287.89	8.01		796.38	2,092.28
Amount for Disbursement	10,741,556.78	9,816,201.37	1,553,299.33	3,160,229.51	25,271,286.99
Disbursements					
Commissions on Assessments	214,805.38	196,323.87	31,065.99	63,188.66	505,383.90
Commissions on Collections	214,805.38	196,323.87	31,065.99	63,188.66	505,383.90
Salary - Supernumerary Official	4,330.94	3,877.85	1,251.61	630.85	10,091.25
Salary - Revenue Commissioner	17,202.56	15,402.87	2,505.73	4,971.42	40,082.58
Reappraisal Budget	185,506.74	166,116.79	26,999.30	53,618.49	432,241.32
Sub-Total	636,651.00	578,045.25	92,888.62	185,598.08	1,493,182.95
Remittances	10,104,905.78	9,238,156.12	1,460,410.71	2,974,631.43	23,778,104.04
Total	$ 10,741,556.78	$ 9,816,201.37	$ 1,553,299.33	$ 3,160,229.51	$ 25,271,286.99

County-Wide School Ad Valorem Tax Collections and Distribution
Regular Assessments: October 1, 2019 through September 30, 2020
Regular Collections: June 23, 2020 through June 8, 2021

	Morgan County Board of Education	Decatur City Board of Education	Hartselle City Board of Education	Total County-Wide School Taxes
Allocation Determined by State Superintendent of Education	38.42180%	44.07071%	17.50749%	100.00000%
Amount for Disbursement	$ 4,127,099.46	$ 4,733,880.34	$ 1,880,576.98	$10,741,556.78
Disbursements				
Commissions on Assessments	82,532.09	94,666.26	37,607.03	214,805.38
Commissions on Collections	82,532.09	94,666.26	37,607.03	214,805.38
Salary - Supernumerary Official	1,664.03	1,908.68	758.24	4,330.94
Salary - Revenue Commissioner	6,609.53	7,581.29	3,011.74	17,202.56
Reappraisal Budget	71,275.03	81,754.14	32,477.57	185,506.74
Sub-Total	244,612.77	280,576.62	111,461.61	636,651.00
Remittances	3,882,486.69	4,453,303.72	1,769,115.37	10,104,905.78
Total	$ 4,127,099.46	$ 4,733,880.34	$ 1,880,576.98	$10,741,556.78

Municipal Ad Valorem Tax Collections and Distribution
Regular Assessments: October 1, 2019 through September 30, 2020
Regular Collections: June 23, 2020 through June 8, 2021

	Decatur						Huntsville		Total Municipal
	General	School	School	Falkville	Hartselle	Trinity	General	School	Taxes
Millage Rates	6.0 Mills	3.6 Mills	9.0 Mills	5.0 Mills	5.0 Mills	5.0 Mills	13.0 Mills	10.7 Mills	
Net Valuations	748,708,750	879,155,780	879,156,000	12,590,170	131,495,330	25,777,920	257,920	275,980	
Net Taxes Collected	$ 4,492,252.47	$ 3,164,960.82	$ 7,912,404.00	$ 62,950.85	$ 657,476.66	$ 128,889.59	$ 3,352.96	$ 2,759.75	$ 16,425,047.10
Other Additions	2,453.16								2,453.16
Amount for Disbursement	4,494,705.63	3,164,960.82	7,912,404.00	62,950.85	657,476.66	128,889.59	3,352.96	2,759.75	16,427,500.26
Disbursements									
Commissions on Assessments	41,433.15	29,156.67	72,890.67	576.58	6,046.57	1,183.67	33.53	55.20	151,376.04
Commissions on Collections	41,433.15	29,156.67	72,890.67	576.58	6,046.57	1,183.67	33.53	55.20	151,376.04
Salary - Revenue Commissioner	6,978.74	4,985.89	12,466.74	105.86	1,056.41	210.47			25,804.11
Reappraisal Budget	76,848.68	54,948.84	137,371.49	1,162.37	11,639.62	2,322.28	63.76	51.50	284,408.54
Sub-Total	166,693.72	118,248.07	295,619.57	2,421.39	24,789.17	4,900.09	130.82	161.90	612,964.73
Remittances	4,328,011.91	3,046,712.75	7,616,784.43	60,529.46	632,687.49	123,989.50	3,222.14	2,597.85	15,814,535.53
Total	$ 4,494,705.63	$ 3,164,960.82	$ 7,912,404.00	$ 62,950.85	$ 657,476.66	$ 128,889.59	$ 3,352.96	$ 2,759.75	$ 16,427,500.26

Distribution of Fees and Other Collections
Regular Assessments: October 1, 2019 through September 30, 2020
Regular Collections: June 23, 2020 through June 8, 2021
Other Collections: July 1, 2020 through June 30, 2021

	State	County	Officials and Other	Total
Deductions from Ad Valorem Taxes				
Commissions on Assessing	$	$ 1,107,413.91	$	$ 1,107,413.91
Commissions on Collecting		1,107,413.91		1,107,413.91
Provision for Salary - Revenue Commissioner		112,632.30		112,632.30
Provision for Supernumerary Official		21,860.00		21,860.00
Provision for Reappraisal Maintenance		1,226,126.08		1,226,126.08
Sub-Total Deductions from Ad Valorem Taxes		3,575,446.20		3,575,446.20
Other Fees and Collections				
Interest Earned on Bank Accounts		1,565.25	391.32	1,956.57
Fees on Assessments		3,397.34		3,397.34
Fees on Collections		22,120.00		22,120.00
Advertising		31,008.00		31,008.00
Returned Check Fees		1,320.00		1,320.00
Map and Copy Fees		610.61		610.61
Alabama Firefighter's Annuity Fund			1,276.43	1,276.43
Alabama Rescue Squads			1,777.39	1,777.39
Land Redemptions from Individuals		15.50	200,773.91	200,789.41
Amount for Disbursements		3,635,482.90	204,219.05	3,839,701.95
Disbursements				
Remittances		3,635,482.90	204,219.05	3,839,701.95
Total	$	$ 3,635,482.90	$ 204,219.05	$ 3,839,701.95

Summary of Ad Valorem Taxes, Acreage Assessment Taxes and Distributions
Regular Assessments: October 1, 2018 through September 30, 2019
Regular Collections: June 27, 2019 through June 22, 2020

	Net Taxes Collected	Other Additions	Commissions and Deductions	Total Taxes Due Agencies	Amounts Remitted To Agencies
Distribution					
State					
Ad Valorem Taxes	$ 9,849,924.27	$ 291.11	$ (499,650.89)	$ 9,350,564.49	$ (9,350,564.49)
Morgan County					
Ad Valorem Taxes	18,482,467.22	272.57	(847,792.84)	17,634,946.95	(17,634,946.95)
Morgan County Schools					
Ad Valorem Taxes	24,292,880.85	237.24	(1,399,816.19)	22,893,301.90	(22,893,301.90)
Municipal					
Ad Valorem Taxes	15,638,931.64	833.10	(567,184.28)	15,072,580.46	(15,072,580.46)
Sub-Total Ad Valorem	68,264,203.98	1,634.02	(3,314,444.20)	64,951,393.80	(64,951,393.80)
Other					
State Forestry Tax	11,328.70		(453.14)	10,875.56	(10,875.56)
Demolition Liens	6,142.64		(122.85)	6,019.79	(6,019.79)
Weed Liens	13,235.77		(264.72)	12,971.05	(12,971.05)
Totals	$ 68,294,911.09	$ 1,634.02	$ (3,315,284.91)	$64,981,260.20	$ (64,981,260.20)

State Ad Valorem Tax Collections and Distribution
Regular Assessments: October 1, 2018 through September 30, 2019
Regular Collections: June 27, 2019 through June 22, 2020

	General	Soldier	School	Total State Taxes
Millage Rates	2.5 Mills	1.0 Mill	3.0 Mills	
Net Valuations	1,406,232,530	1,406,180,480	1,642,720,820	
Net Taxes Collected	$ 3,515,581.32	$ 1,406,180.48	$ 4,928,162.47	$ 9,849,924.27
Other Additions	114.72	44.10	132.29	291.11
Amount for Disbursement	3,515,696.04	1,406,224.58	4,928,294.76	9,850,215.38
Disbursements				
Commissions on Assessments	35,856.32	28,112.02	98,528.50	162,496.84
Commissions on Collections	35,856.32	28,112.02	98,528.50	162,496.84
Salary - Supernumerary Official	1,447.43	578.96	2,060.74	4,087.13
Salary - Revenue Commissioner	5,622.50	2,248.95	8,004.88	15,876.33
Reappraisal Budget	55,519.97	21,762.87	77,410.91	154,693.75
Sub-Total	134,302.54	80,814.82	284,533.53	499,650.89
Remittances	3,381,393.50	1,325,409.76	4,643,761.23	9,350,564.49
Total	$ 3,515,696.04	$ 1,406,224.58	$ 4,928,294.76	$ 9,850,215.38

County Ad Valorem Tax Collections and Distribution
Regular Assessments: October 1, 2018 through September 30, 2019
Regular Collections: June 27, 2019 through June 22, 2020

	General	Road and Bridge	Fire Tax	Total County Taxes
Millage Rates	7.2 Mills	3.6 Mills	3.0 Mills	
Net Valuations	1,513,681,510	1,513,681,940	711,568,460	
Net Taxes Collected	$ 10,898,506.88	$ 5,449,254.97	$ 2,134,705.37	$18,482,467.22
Other Additions	142.21	71.11	59.25	272.57
Amount for Disbursement	10,898,649.09	5,449,326.08	2,134,764.62	18,482,739.79
Disbursements				
Commissions on Assessments	109,633.82	108,918.83	42,665.60	261,218.25
Commissions on Collections	109,633.82	108,918.83	42,665.60	261,218.25
Salary - Supernumerary Official	4,479.59	2,352.00	845.21	7,676.80
Salary - Revenue Commissioner	17,400.81	9,136.27	3,283.21	29,820.29
Reappraisal Budget	171,889.24	84,199.57	31,770.44	287,859.25
Sub-Total	413,037.28	313,525.50	121,230.06	847,792.84
Remittances	10,485,611.81	5,135,800.58	2,013,534.56	17,634,946.95
Total	$ 10,898,649.09	$ 5,449,326.08	$ 2,134,764.62	$18,482,739.79

County School Ad Valorem Tax Collections and Distribution
Regular Assessments: October 1, 2018 through September 30, 2019
Regular Collections: June 27, 2019 through June 22, 2020

	County-Wide	District 1	District 4	District 6	Total County School Taxes
Millage Rates	5.8 Mills	11.3 Mills	11.3 Mills	3.6 Mills	
Net Valuations	1,797,773,700	826,060,180	134,389,710	836,863,810	
Net Taxes Collected	$ 10,427,087.48	$ 9,334,479.98	$ 1,518,603.67	$ 3,012,709.72	$ 24,292,880.85
Other Additions	146.37			90.87	237.24
Amount for Disbursement	10,427,233.85	9,334,479.98	1,518,603.67	3,012,800.59	24,293,118.09
Disbursements					
Commissions on Assessments	208,434.50	186,582.15	30,354.08	60,260.79	485,631.52
Commissions on Collections	208,434.50	186,582.15	30,354.08	60,260.79	485,631.52
Salary - Supernumerary Official	4,348.70	3,833.44	639.84	1,274.09	10,096.07
Salary - Revenue Commissioner	16,892.42	14,890.86	2,485.42	4,949.18	39,217.88
Reappraisal Budget	163,374.37	143,917.78	24,055.17	47,891.88	379,239.20
Sub-Total	601,484.49	535,806.38	87,888.59	174,636.73	1,399,816.19
Remittances	9,825,749.36	8,798,673.60	1,430,715.08	2,838,163.86	22,893,301.90
Total	$ 10,427,233.85	$ 9,334,479.98	$ 1,518,603.67	$ 3,012,800.59	$ 24,293,118.09

County-Wide School Ad Valorem Tax Collections and Distribution
Regular Assessments: October 1, 2018 through September 30, 2019
Regular Collections: June 27, 2019 through June 22, 2020

	Morgan County Board of Education	Decatur City Board of Education	Hartselle City Board of Education	Total County-Wide School Taxes
Allocation Determined by State Superintendent of Education	38.83141%	43.46132%	17.70727%	100.00000%
Amount for Disbursement	$ 4,049,041.93	$ 4,531,813.47	$ 1,846,378.45	$10,427,233.85
Disbursements				
Commissions on Assessments	80,938.06	90,588.38	36,908.06	208,434.50
Commissions on Collections	80,938.06	90,588.38	36,908.06	208,434.50
Salary - Supernumerary Official	1,688.66	1,890.00	770.04	4,348.70
Salary - Revenue Commissioner	6,559.56	7,341.68	2,991.18	16,892.42
Reappraisal Budget	63,440.57	71,004.66	28,929.14	163,374.37
Sub-Total	233,564.91	261,413.10	106,506.48	601,484.49
Remittances	3,815,477.02	4,270,400.37	1,739,871.97	9,825,749.36
Total	$ 4,049,041.93	$ 4,531,813.47	$ 1,846,378.45	$10,427,233.85

Municipal Ad Valorem Tax Collections and Distribution
Regular Assessments: October 1, 2018 through September 30, 2019
Regular Collections: June 27, 2019 through June 22, 2020

	General	Decatur School	School	Falkville	Hartselle	Trinity	Total Municipal Taxes
Millage Rates	6.0 Mills	3.6 Mills	9.0 Mills	5.0 Mills	5.0 Mills	5.0 Mills	
Net Valuations	704,825,160	839,424,800	839,559,900	12,832,110	128,057,440	25,512,900	
Net Taxes Collected	$ 4,228,950.96	$ 3,021,929.29	$ 7,556,039.11	$ 64,160.57	$ 640,287.21	$ 127,564.50	$ 15,638,931.64
Other Additions	833.10						833.10
Amount for Disbursement	4,229,784.06	3,021,929.29	7,556,039.11	64,160.57	640,287.21	127,564.50	15,639,764.74
Disbursements							
Commissions on Assessments	38,361.33	27,862.38	69,668.12	590.22	5,880.66	1,175.91	143,538.62
Commissions on Collections	38,361.33	27,862.38	69,668.12	590.22	5,880.66	1,175.91	143,538.62
Salary - Revenue Commissioner	7,856.36	4,713.82	11,784.54	102.78	1,044.42	199.49	25,701.41
Reappraisal Budget	69,119.88	49,129.51	122,822.15	1,018.08	10,340.11	1,975.90	254,405.63
Sub-Total	153,698.90	109,568.09	273,942.93	2,301.30	23,145.85	4,527.21	567,184.28
Remittances	4,076,085.16	2,912,361.20	7,282,096.18	61,859.27	617,141.36	123,037.29	15,072,580.46
Total	$ 4,229,784.06	$ 3,021,929.29	$ 7,556,039.11	$ 64,160.57	$ 640,287.21	$ 127,564.50	$ 15,639,764.74

Distribution of Fees and Other Collections
Regular Assessments: October 1, 2018 through September 30, 2019
Regular Collections: June 27, 2019 through June 22, 2020
Other Collections: July 1, 2019 through June 30, 2020

	State	County	Officials and Other	Total
Deductions from Ad Valorem Taxes				
Commissions on Assessing	$	$ 1,053,305.59	$	$ 1,053,305.59
Commissions on Collecting		1,053,305.59		1,053,305.59
Provision for Salary - Revenue Commissioner		110,615.91		110,615.91
Provision for Supernumerary Official		21,860.00		21,860.00
Provision for Reappraisal Maintenance		1,076,197.82		1,076,197.82
Sub-Total Deductions from Ad Valorem Taxes		3,315,284.91		3,315,284.91
Other Fees and Collections				
Interest Earned on Bank Accounts		1,168.72	292.18	1,460.90
Fees on Assessments		3,417.34		3,417.34
Fees on Collections		23,385.00		23,385.00
Citations and Probate Fees		22,205.00		22,205.00
Advertising		21,700.00		21,700.00
Returned Check Fees		1,320.00		1,320.00
Mail Fees		21,098.00		21,098.00
Map and Copy Fees		907.48		907.48
Alabama Firefighter's Annuity Fund			806.00	806.00
Alabama Rescue Squads			1,123.00	1,123.00
Land Redemptions from Individuals		9.50	206,168.56	206,178.06
Excess Land Sales			207,578.68	207,578.68
Amount for Disbursements		3,410,495.95	415,968.42	3,826,464.37
Disbursements				
Remittances		3,410,495.95	415,968.42	3,826,464.37
Total	$	$ 3,410,495.95	$ 415,968.42	$ 3,826,464.37

Rates of Taxation
October 1, 2018 through September 30, 2022

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	7.2 Mills
Road and Bridge	3.6 Mills
Fire Protection	3.0 Mills
County-Wide School	5.8 Mills
District 1	11.3 Mills
District 4	11.3 Mills
District 6	3.6 Mills

Municipal Taxes

Municipal taxes were assessed at the previous years' rate as follows:

Decatur City	6.0 Mills
Decatur Schools	3.6 Mills
Decatur Schools	9.0 Mills
Falkville	5.0 Mills
Hartselle	5.0 Mills
Trinity	5.0 Mills
Huntsville	13.0 Mills (*)
Huntsville School District	10.7 Mills (*)

(*) The City of Huntsville passed ordinances to annex property located in Morgan County into the City. Taxes were assessed beginning in tax year 2020.

Timber Tax

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

Special Fund of the Revenue Commissioner
Summary of Receipts, Disbursements and Balance
July 1, 2019 through June 30, 2023

	Special Fund of the Revenue Commissioner
Receipts	
Interest Earned on Ad Valorem Taxes	$ 2,359.79
Interest Earned on Deposits	267.20
Total Receipts	2,626.99
Disbursements	
Training	6,417.22
Legal Services	554.87
Supplies	552.12
Total Disbursements	7,524.21
Excess of Receipts Over/(Under) Disbursements	(4,897.22)
Balance - July 1, 2019	12,612.28
Balance - June 30, 2023	$ 7,715.06