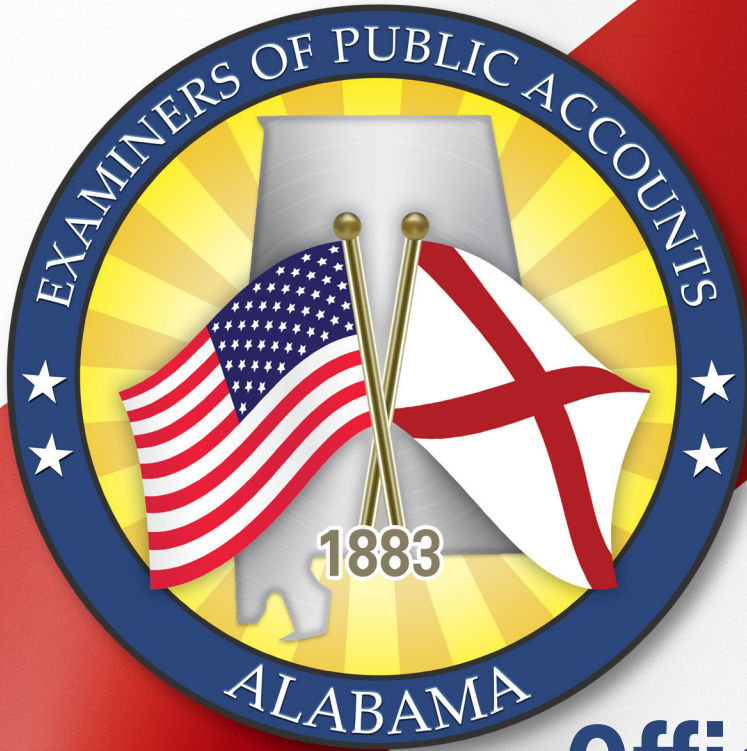




Office of Revenue Commissioner Barbour County, Alabama

October 1, 2017 through September 30, 2023

Filed: September 11, 2026

ALABAMA DEPARTMENT OF
EXAMINERS of Public Accounts

Rachel Laurie Riddle, *Chief Examiner* | 334-777-0500 | www.alexaminers.gov



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

Dear Madam:

An examination was conducted on the Office of Revenue Commissioner, Barbour County, Alabama, on ad valorem tax assessments for the period October 1, 2017 through September 30, 2023; ad valorem tax collections for the period of August 9, 2018 through July 3, 2024; and other collections for the period June 1, 2018 through May 31, 2024, by Examiners Brett Hataway, Julie Pelham, Lynn K. Harris and Samantha Pearson. I, Samantha Pearson, served as the Examiner-in-Charge on the engagement, and 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,

Samantha Pearson
Examiner of Public Accounts

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Department of **Examiners of Public Accounts**

EXAMINER'S SUMMARY

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

Regular Assessments: October 1, 2017 through September 30, 2023

Regular Collections: August 9, 2018 through July 3, 2024

Other Collections: June 1, 2018 through May 31, 2024

PURPOSE AND SCOPE OF THE EXAMINATION

This report presents the results of an examination of the Office of Revenue Commissioner, Barbour County, Alabama, (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.

The Agency Overview contained in this report provides information on the Revenue Commissioner's operating authority. Honorable Marshall J. Williams, III, served as Revenue Commissioner during the examination period.

Exhibits 1 through 42 provide information on the taxes that were assessed and collected by the Revenue Commissioner during the examination period. Taxes were assessed based on the rates shown on Exhibit 43 for the State, County, Boards of Education, and the various municipalities. Exhibit 44 provides information on the receipts, disbursements and balances of the Special Funds of the Revenue Commissioner.

RESULTS OF THE EXAMINATION

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

Findings

- ◆ 2023-001: The Revenue Commissioner failed to ensure daily collections of money were receipted and deposited into the official bank accounts.

- ◆ 2023-002: The Revenue Commissioner failed to ensure bank accounts were reconciled to the cashbook monthly as required by the *Minimum Accounting Requirements for the Office of Revenue Commissioner*. This finding was previously reported as Finding 2017-002 and Finding 2015-001.
- ◆ 2023-003: The Revenue Commissioner failed to maintain sufficient documentation to ensure homestead exemptions were properly granted. This finding was previously reported as Finding 2017-005 and Finding 2015-004.
- ◆ 2023-004 The Revenue Commissioner did not submit certain required financial information to the Department of Examiners of Public Accounts by December 31st as required by the *Minimum Accounting Requirements for the Office of Revenue Commissioner*.
- ◆ 2023-005: The Revenue Commissioner failed to properly calculate, withhold, and distribute the salary of the Revenue Commissioner, the salary of the supernumerary official, commissions on collections, and interest earned on bank accounts.

AMOUNTS DUE/OVERPAID

Amounts due include amounts at the end of the examination which should have previously been remitted to the proper agencies. These amounts result from errors in the distribution of collections 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.

The Summary of Amounts Due and/or Amounts Overpaid summarizes the amounts due and overpaid by the Revenue Commissioner for the examination period. These amounts resulted from errors made in calculating, withholding, and distributing the salary of the Revenue Commissioner, salary of the supernumerary official, the calculations of commissions, and interest earned on bank accounts. Amounts due were settled at the conclusion of the examination. Refund petitions were furnished to the Revenue Commissioner for amounts overpaid.

CHARGES AGAINST OFFICIALS/EMPLOYEES

As reflected on Exhibit 45, the charges against the Revenue Commissioner and former bookkeeper resulted from money received from taxpayers not being deposited into the official bank accounts of the Revenue Commissioner. Official demand was made on the Revenue Commissioner and the former bookkeeper requesting repayments totaling \$509,262.89. Additionally, charges against the Revenue Commissioner resulted from Petitions for Refund from the prior examination that were not deposited into the official bank accounts of the Revenue Commissioner. Official demand was made on the Revenue Commissioner requesting additional repayments totaling \$5,512.96.

The Revenue Commissioner appeared at a meeting before the Chief Examiner and provided information to document charges in the amount of \$5,512.96 but failed to show just cause as to why all of the charges should be relieved. Therefore, partial relief was granted to the Revenue Commissioner, as evidenced by the Order of the Chief Examiner. The former bookkeeper failed to appear at a meeting before the Chief Examiner and show just cause as to why the amounts charged should not be repaid; therefore, relief was denied as evidenced by the Order of the Chief Examiner. The remainder of the charges remain due and unpaid, and, as a result, this report will be certified to the Attorney General and District Attorney for collection.

EXIT CONFERENCE

The Official was invited to and attended an exit conference to discuss the results of the examination. Representing the Department of Examiners of Public Accounts were Megan Salter, Audit Manager and Lynn Harris, Examiner.



Department of **Examiners of Public Accounts**

AGENCY OVERVIEW

Office of Revenue Commissioner Barbour County, Alabama

Regular Assessments: October 1, 2017 through September 30, 2023

Regular Collections: August 9, 2018 through July 3, 2024

Other Collections: June 1, 2018 through May 31, 2024

The Office of Revenue Commissioner, Barbour County, Alabama, (hereinafter referred to as the “Revenue Commissioner”) was created by the *Code of Alabama 1975*, Section 45-3-242, and 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 40-5-48. 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 Revenue Commissioner is also responsible for issuing manufactured home registration decals.

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.

*Schedule of State and Local
Compliance and Other Findings*

Schedule of State and Local Compliance and Other Findings

Regular Assessments: October 1, 2017 through September 30, 2023

Regular Collections: August 8, 2018 through July 3, 2024

Other Collections: June 1, 2018 through May 31, 2024

Ref. No.	Finding/Noncompliance
2023-001	<u>Finding:</u> The <i>Minimum Accounting Requirements for the Office of the Revenue Commissioner</i>, as prescribed by the Chief Examiner of Public Accounts, under the authority of the <i>Code of Alabama 1975</i>, Section 41-5A-21, require the Revenue Commissioner to maintain an effective control environment that ensures all public funds are properly safeguarded and deposited daily. The Revenue Commissioner did not ensure that daily deposits were made as required. As a result, money totaling \$509,262.89 collected at the Eufaula Revenue Commissioner's office was not deposited into the official bank accounts of the Revenue Commissioner. Additionally, petitions for refund from the prior examination in the amount of \$5,512.96 were not collected and deposited into the Revenue Commissioner's official bank account. These amounts are reflected as due from the Revenue Commissioner and the former bookkeeper on Exhibit 45. This issue was previously reported as Finding 2017-001 and Finding 2015-001. <u>Recommendation:</u> The Revenue Commissioner should ensure public funds are properly safeguarded and deposited daily.
2023-002	<u>Finding:</u> The <i>Minimum Accounting Requirements for the Office of the Revenue Commissioner</i>, as prescribed by the Chief Examiner of Public Accounts, under the authority of the <i>Code of Alabama 1975</i>, Section 41-5A-21, states "all bank accounts shall be reconciled to the cashbook monthly and an analysis must be made of all balances on hand". Bank reconciliations were not performed for accounts maintained by the Revenue Commissioner and an analysis of balances on hand was not properly completed during the examination period. The Revenue Commissioner failed to ensure accurate bank reconciliations, including an analysis of balances, were performed monthly. As a result, errors occurred and were not detected in a timely manner. This finding was previously reported as Finding 2017-002 and Finding 2015-001. <u>Recommendation:</u> The Revenue Commissioner should ensure bank accounts are reconciled to the cashbook balances monthly and an analysis of bank account balances on hand is maintained, noting any differences or reconciling items and investigating those items in a timely manner.

Schedule of State and Local Compliance and Other Findings

Regular Assessments: October 1, 2017 through September 30, 2023

Regular Collections: August 8, 2018 through July 3, 2024

Other Collections: June 1, 2018 through May 31, 2024

Ref. No.	Finding/Noncompliance
2023-003	<u>Finding:</u> The <i>Code of Alabama 1975</i>, Sections 40-9-19 through 40-19-21.2, authorizes homestead exemptions for taxpayers who meet certain criteria and furthermore provides that exemptions based on disability, blindness or income must be properly documented. Tests performed on homestead exemptions revealed the Revenue Commissioner did not maintain documentation to support the granting of homestead exemptions. The Revenue Commissioner failed to ensure all homestead exemptions were properly documented. As a result, homestead exemptions may have been granted in error. This finding was previously reported as Finding 2017-005 and Finding 2015-004. <u>Recommendation:</u> The Revenue Commissioner should ensure that homestead exemptions are correctly granted and that supporting documentation is retained.
2023-004	<u>Finding:</u> The <i>Minimum Accounting Requirements for the Office of Revenue Commissioner</i>, prescribed by the Chief Examiner of Public Accounts, under the authority of the <i>Code of Alabama 1975</i>, Section 41-5A-21, require the Revenue Commissioner to submit certain financial information on an annual basis to the Department of Examiners of Public Accounts by December 31st for the previous fiscal year. The Revenue Commissioner did not submit this financial information for the fiscal years ending in 2018, 2019, 2020, 2021, 2022, and 2023. The Revenue Commissioner failed to ensure compliance with the minimum accounting requirements and, as a result, the Revenue Commissioner did not comply with fiscal year-end reporting requirements. <u>Recommendation:</u> The Revenue Commissioner should ensure compliance with the <i>Minimum Accounting Requirements for Tax Officials</i>, prescribed by the Chief Examiner of Public Accounts, relating to fiscal year-end reporting requirements.

Schedule of State and Local Compliance and Other Findings

Regular Assessments: October 1, 2017 through September 30, 2023

Regular Collections: August 8, 2018 through July 3, 2024

Other Collections: June 1, 2018 through May 31, 2024

Ref. No.	Finding/Noncompliance
2023-005	<u>Finding:</u> The <i>Code of Alabama 1975</i>, Section 40-6A-2 and Section 40-6-3, require the amounts for the salaries of the Revenue Commissioner and supernumerary official be withheld from collections of ad valorem taxes on a pro rata basis using each agency's percentage of the prior year net taxes collected. Municipalities are excluded from the calculation for the salary of the supernumerary official. Additionally, the <i>Code of Alabama 1975</i>, Section 40-1-47, requires all revenue commissioners, and other officials charged with assessing and/or collecting ad valorem taxes in the various counties of this state to invest the ad valorem taxes collected by such officials in short term investments for the period of time between collection of said taxes and distribution of same as required by law. All interest earned on such investments shall be paid into the county general fund for use as determined by the county governing body, except that 10 percent of said interest earned on such investments shall be maintained by the county treasurer in a separate fund designated as the Special Fund of the Revenue Commissioner. Lastly, the <i>Code of Alabama 1975</i>, Section 11-51-74, provides for the Revenue Commissioner to withhold an amount for commissions not to exceed two percent for assessments and two percent for collections of municipal taxes. All commissions withheld shall be paid into the county treasury. During this examination period, the deductions for the salaries of the Revenue Commissioner and the supernumerary official were not accurately calculated and deducted from ad valorem taxes. Furthermore, the Revenue Commissioner failed to remit interest earned during the examination period and calculate commissions on assessments and collections correctly. The Revenue Commissioner did not ensure these deductions and distributions, as well as interest earned on ad valorem tax collections, were made properly. This resulted in amounts due and overpaid to the various agencies to correct the errors in distributions. <u>Recommendation:</u> The Revenue Commissioner should ensure all deductions and distributions and interest earned on ad valorem tax collections are calculated and distributed properly.

Financial Information

Summary of Amounts Due and/or Amounts Overpaid
Regular Assessments: October 1, 2017 through September 30, 2023
Regular Collections: August 9, 2018 through July 3, 2024
Other Collections: June 1, 2018 through May 31, 2024

	2022-2023		2021-2022		2020-2021		2019-2020	
	Amounts Due	Amounts Overpaid	Amounts Due	Amounts Overpaid	Amounts Due	Amounts Overpaid	Amounts Due	Amounts Overpaid
<u>State of Alabama</u>								
General Ad Valorem Tax	\$	\$ (702.33)	\$	\$ (731.44)	\$	\$ (656.93)	\$	\$ (683.09)
Soldier Ad Valorem Tax		(328.20)		(342.24)		(307.47)		(275.39)
School Ad Valorem Tax		(1,055.77)		(1,096.27)		(975.09)		(856.88)
Total State of Alabama		(2,086.30)		(2,169.95)		(1,939.49)		(1,815.36)
<u>Barbour County</u>								
General Ad Valorem Tax		(1,474.20)		(1,546.91)		(1,390.68)		(1,465.30)
Road and Bridge Ad Valorem Tax		(701.02)		(733.19)		(661.28)		(585.21)
Hospital Ad Valorem Tax		(700.78)		(733.08)		(661.21)		(585.19)
Sub-Total		(2,876.00)		(3,013.18)		(2,713.17)		(2,635.70)
Commissions on Assessing and Collecting		(23,373.38)		(23,626.68)		(21,502.98)		(20,861.42)
Provision for Salary - Revenue Commissioner	9,016.67		9,538.29		8,460.05		7,812.34	
Interest Earned - General Fund	890.47		599.36		235.61		659.67	
Interest Earned - Fire Protection Fund		(185.42)	151.33			(355.41)	51.77	
Interest Earned - Special Fund of the Revenue Commissioner	110.63		74.14		29.23		81.56	
Interest Earned - Special Fund of the Probate Judge	110.63		74.14		29.23		81.56	
Total Barbour County	10,128.40	(26,434.80)	10,437.26	(26,639.86)	8,754.12	(24,571.56)	8,686.90	(23,497.12)
<u>Barbour County Schools</u>								
<u>Barbour County Board of Education</u>								
County-Wide Ad Valorem Tax		(392.97)		(370.32)		(316.52)		(271.76)
District #1 - Four Mills		(713.41)		(742.87)		(659.91)		(576.27)
Total Barbour County Board of Education		(1,106.38)		(1,113.19)		(976.43)		(848.03)
<u>Eufaula City Board of Education</u>								
County-Wide Ad Valorem Tax		(1,359.73)		(1,236.22)		(1,120.38)		(999.73)
District #55 Ad Valorem Tax		(618.71)		(648.01)		(581.89)		(518.19)
Total Eufaula City Board of Education		(1,978.44)		(1,884.23)		(1,702.27)		(1,517.92)
Total Barbour County Schools		(3,084.82)		(2,997.42)		(2,678.70)		(2,365.95)
<u>Municipal</u>								
<u>Ad Valorem Tax</u>								
Eufaula - General								
Eufaula - School	22,403.76		22,334.58		20,308.23		19,866.20	
Clayton								
Louisville								
Clio								
Bakerhill								
Total Municipal Ad Valorem Tax	22,403.76		22,334.58		20,308.23		19,866.20	
Totals	\$ 32,532.16	\$ (31,605.92)	\$ 32,771.84	\$ (31,807.23)	\$ 29,062.35	\$ (29,189.75)	\$ 28,553.10	\$ (27,678.43)

Summary of Amounts Due and/or Amounts Overpaid
Regular Assessments: October 1, 2017 through September 30, 2023
Regular Collections: August 9, 2018 through July 3, 2024
Other Collections: June 1, 2018 through May 31, 2024

	2018-2019		2017-2018		Combined	Combined	Net Settlement	
	Amounts Due	Amounts Overpaid	Amounts Due	Amounts Overpaid	Amounts Due	Amounts Overpaid	Amounts Due	Amounts Overpaid
<u>State of Alabama</u>								
General Ad Valorem Tax	\$	\$	\$	\$	\$	(2,773.79)	\$	(2,773.79)
Soldier Ad Valorem Tax						(1,253.30)		(1,253.30)
School Ad Valorem Tax						(3,984.01)		(3,984.01)
Total State of Alabama						(8,011.10)		(8,011.10)
<u>Barbour County</u>								
General Ad Valorem Tax						(5,877.09)		(5,877.09)
Road and Bridge Ad Valorem Tax						(2,680.70)		(2,680.70)
Hospital Ad Valorem Tax						(2,680.26)		(2,680.26)
Sub-Total						(11,238.05)		(11,238.05)
Commissions on Assessing and Collecting		(12,846.94)				(102,211.40)		(102,211.40)
Provision for Salary - Revenue Commissioner					34,827.35		34,827.35	
Interest Earned - General Fund	723.95		945.36		4,054.42		4,054.42	
Interest Earned - Fire Protection Fund	335.68		280.46		819.24	(540.83)	278.41	
Interest Earned - Special Fund of the Revenue Commissioner	88.28		115.02		498.86		498.86	
Interest Earned - Special Fund of the Probate Judge	88.28		115.02		498.86		498.86	
Total Barbour County	1,236.19	(12,846.94)	1,455.86		40,698.73	(113,990.28)	40,157.90	(113,449.45)
<u>Barbour County Schools</u>								
<u>Barbour County Board of Education</u>								
County-Wide Ad Valorem Tax						(1,351.57)		(1,351.57)
District #1 - Four Mills						(2,692.46)		(2,692.46)
Total Barbour County Board of Education						(4,044.03)		(4,044.03)
<u>Eufaula City Board of Education</u>								
County-Wide Ad Valorem Tax						(4,716.06)		(4,716.06)
District #55 Ad Valorem Tax						(2,366.80)		(2,366.80)
Total Eufaula City Board of Education						(7,082.86)		(7,082.86)
Total Barbour County Schools						(11,126.89)		(11,126.89)
<u>Municipal</u>								
<u>Ad Valorem Tax</u>								
Eufaula - General	3,420.74				3,420.74		3,420.74	
Eufaula - School	8,819.08				93,731.85		93,731.85	
Clayton	222.80				222.80		222.80	
Louisville	183.84				183.84		183.84	
Clio	178.34				178.34		178.34	
Bakerhill	22.02				22.02		22.02	
Total Municipal Ad Valorem Tax	12,846.82				97,759.59		97,759.59	
Totals	\$ 14,083.01	\$ (12,846.94)	\$ 1,455.86	\$	\$ 138,458.32	\$ (133,128.27)	\$ 137,917.49	\$ (132,587.44)

Summary of Ad Valorem Taxes, Acreage Assessment Taxes and Distributions**Regular Assessments: October 1, 2022 through September 30, 2023****Regular Collections: June 14, 2023 through July 3, 2024****Other Collections: June 1, 2023 through May 31, 2024**

	Net Taxes Collected	Other Additions	Commissions and Deductions	Total Taxes Due Agencies	Amounts Remitted To Agencies	Amounts Due and/or (Overpaid)
<u>Distribution</u>						
<u>State</u>						
Ad Valorem Taxes	\$ 1,691,070.82	\$ 17,849.23	\$ (194,728.39)	\$ 1,514,191.66	\$ (1,516,277.96)	\$ (2,086.30)
<u>Barbour County</u>						
Ad Valorem Taxes	2,413,374.97	25,434.44	(267,880.70)	2,170,928.71	(2,173,804.71)	(2,876.00)
<u>Barbour County Schools</u>						
Ad Valorem Taxes	3,099,777.79	23,286.55	(270,004.23)	2,853,060.11	(2,856,144.93)	(3,084.82)
<u>Municipal</u>						
Ad Valorem Taxes	3,308,025.05	32,926.75	(361,821.39)	2,979,130.41	(2,956,726.65)	22,403.76
Sub-Total Ad Valorem Taxes	10,512,248.63	99,496.97	(1,094,434.71)	9,517,310.89	(9,502,954.25)	14,356.64
<u>Other</u>						
Acreage Assessments	34,589.13		(1,383.56)	33,205.57	(33,205.57)	
Totals	\$ 10,546,837.76	\$ 99,496.97	\$ (1,095,818.27)	\$ 9,550,516.46	\$ (9,536,159.82)	\$ 14,356.64

State Ad Valorem Tax Collections and Distribution**Regular Assessments: October 1, 2022 through September 30, 2023****Regular Collections: June 14, 2023 through July 3, 2024****Other Collections: June 1, 2023 through May 31, 2024**

	General	Soldier	School	Total State Taxes
Millage Rates	2.5 Mills	1.0 Mill	3.0 Mills	
Net Valuations	248,887,510	248,883,950	273,322,700	
Net Taxes Collected	\$ 622,218.78	\$ 248,883.95	\$ 819,968.09	\$ 1,691,070.82
Other Additions	6,624.88	2,605.37	8,618.98	17,849.23
Amount for Disbursements	628,843.66	251,489.32	828,587.07	1,708,920.05
<u>Disbursements</u>				
Commissions on Assessments	6,937.19	4,977.68	16,399.36	28,314.23
Commissions on Collections	6,937.19	4,977.68	16,399.36	28,314.23
Salary - Revenue Commissioner	4,344.83	1,737.91	5,732.71	11,815.45
Salary - Supernumerary Official	3,647.92	1,459.15	4,813.18	9,920.25
Reappraisal Budget	43,217.08	16,976.10	56,171.05	116,364.23
Sub-Total	65,084.21	30,128.52	99,515.66	194,728.39
Remittances	564,461.78	221,689.00	730,127.18	1,516,277.96
Sub-Total	629,545.99	251,817.52	829,642.84	1,711,006.35
Amounts Overpaid	(702.33)	(328.20)	(1,055.77)	(2,086.30)
Total	\$ 628,843.66	\$ 251,489.32	\$ 828,587.07	\$ 1,708,920.05

County Ad Valorem Tax Collections and Distribution
Regular Assessments: October 1, 2022 through September 30, 2023
Regular Collections: June 14, 2023 through July 3, 2024
Other Collections: June 1, 2023 through May 31, 2024

	General	Road and Bridge	Hospital	Total County Taxes
Millage Rates	5.0 Mills	2.0 Mills	2.0 Mills	
Net Valuations	268,153,560	268,153,430	268,150,160	
Net Taxes Collected	\$ 1,340,767.78	\$ 536,306.87	\$ 536,300.32	\$ 2,413,374.97
Other Additions	14,244.46	5,594.95	5,595.03	25,434.44
Amount for Disbursements	1,355,012.24	541,901.82	541,895.35	2,438,809.41
<u>Disbursements</u>				
Commissions on Assessments	14,122.68	10,726.14	10,726.01	35,574.83
Commissions on Collections	14,122.68	10,726.14	10,726.01	35,574.83
Salary - Revenue Commissioner	9,326.98	3,730.77	3,730.72	16,788.47
Salary - Supernumerary Official	7,830.89	3,132.36	3,132.32	14,095.57
Reappraisal Budget	92,933.36	36,457.15	36,456.49	165,847.00
Sub-Total	138,336.59	64,772.56	64,771.55	267,880.70
Remittances	1,218,149.85	477,830.28	477,824.58	2,173,804.71
Sub-Total	1,356,486.44	542,602.84	542,596.13	2,441,685.41
Amounts Overpaid	(1,474.20)	(701.02)	(700.78)	(2,876.00)
Total	\$ 1,355,012.24	\$ 541,901.82	\$ 541,895.35	\$ 2,438,809.41

County School Ad Valorem Tax Collections and Distribution
Regular Assessments: October 1, 2022 through September 30, 2023
Regular Collections: June 14, 2023 through July 3, 2024
Other Collections: June 1, 2023 through May 31, 2024

	County-Wide	District #1	District #1 Special	District #55	Total County School Taxes
Millage Rates	4.0 Mills	4.0 Mills	6.0 Mills	3.0 Mills	
Net Valuations	299,550,300	143,275,210	143,275,060	156,275,130	
Net Taxes Collected	\$ 1,198,201.21	\$ 573,100.83	\$ 859,650.37	\$ 468,825.38	\$ 3,099,777.79
Other Additions	12,381.81	5,911.35		4,993.39	23,286.55
Amount for Disbursements	1,210,583.02	579,012.18	859,650.37	473,818.77	3,123,064.34
<u>Disbursements</u>					
Commissions on Assessments	23,964.02	11,462.02		9,376.51	44,802.55
Commissions on Collections	23,964.02	11,462.02		9,376.51	44,802.55
Salary - Revenue Commissioner	8,361.18	3,926.14		3,326.27	15,613.59
Salary - Supernumerary Official	7,020.05	3,296.39		2,792.74	13,109.18
Reappraisal Budget	80,608.27	38,528.91		32,539.18	151,676.36
Sub-Total	143,917.54	68,675.48		57,411.21	270,004.23
Remittances	1,068,418.18	511,050.11	859,650.37	417,026.27	2,856,144.93
Sub-Total	1,212,335.72	579,725.59	859,650.37	474,437.48	3,126,149.16
Amounts Overpaid	(1,752.70)	(713.41)		(618.71)	(3,084.82)
Total	\$ 1,210,583.02	\$ 579,012.18	\$ 859,650.37	\$ 473,818.77	\$ 3,123,064.34

County-Wide School Ad Valorem Tax Collections and Distribution
Regular Assessments: October 1, 2022 through September 30, 2023
Regular Collections: June 14, 2023 through July 3, 2024
Other Collections: June 1, 2023 through May 31, 2024

	Barbour County Board of Education	Eufaula City Board of Education	Total County-Wide School Tax
Allocation Determined By State Superintendent of Education	22.42066%	77.57934%	100.00000%
Net Taxes Collected	\$ 268,644.62	\$ 929,556.59	\$ 1,198,201.21
Other Additions	2,776.08	9,605.73	12,381.81
Amount for Disbursements	<u>271,420.70</u>	<u>939,162.32</u>	<u>1,210,583.02</u>
<u>Disbursements</u>			
Commissions on Assessments	5,372.89	18,591.13	23,964.02
Commissions on Collections	5,372.89	18,591.13	23,964.02
Salary - Revenue Commissioner	1,874.63	6,486.55	8,361.18
Salary - Supernumerary Official	1,573.94	5,446.11	7,020.05
Reappraisal Budget	18,072.91	62,535.36	80,608.27
Sub-Total	<u>32,267.26</u>	<u>111,650.28</u>	<u>143,917.54</u>
Remittances	239,546.41	828,871.77	1,068,418.18
Sub-Total	<u>271,813.67</u>	<u>940,522.05</u>	<u>1,212,335.72</u>
Amounts Overpaid	(392.97)	(1,359.73)	(1,752.70)
Total	<u>\$ 271,420.70</u>	<u>\$ 939,162.32</u>	<u>\$ 1,210,583.02</u>

Municipal Ad Valorem Tax Collections and Distribution
Regular Assessments: October 1, 2022 through September 30, 2023
Regular Collections: June 14, 2023 through July 3, 2024
Other Collections: June 1, 2023 through May 31, 2024

	Eufaula General	Eufaula School	Clayton	Louisville	Clio	Bakerhill	Total Municipal Taxes
Millage Rates	7.0 Mills	13.0 Mills	10.0 Mills	8.0 Mills	10.0 Mills	5.0 Mills	
Net Valuations	147,322,910	156,300,130	8,170,600	7,118,280	5,372,610	10,496,930	
Net Taxes Collected	\$ 1,031,260.40	\$ 2,031,901.63	\$ 81,706.04	\$ 56,946.20	\$ 53,726.12	\$ 52,484.66	\$ 3,308,025.05
Other Additions	10,505.76	20,235.16	760.08	376.52	516.62	532.61	32,926.75
Amount for Disbursements	1,041,766.16	2,052,136.79	82,466.12	57,322.72	54,242.74	53,017.27	3,340,951.80
<u>Disbursements</u>							
Commissions on Assessments	16,929.98	33,429.15	1,368.12	989.51	893.94	863.06	54,473.76
Commissions on Collections	16,929.98	33,429.15	1,368.12	989.51	893.94	863.06	54,473.76
Salary - Revenue Commissioner	7,390.46	14,417.76	532.00	298.82	361.16	373.26	23,373.46
Reappraisal Budget	73,225.43	141,039.61	5,297.82	2,624.36	3,600.87	3,712.32	229,500.41
Sub-Total	114,475.85	222,315.67	8,566.06	4,902.20	5,749.91	5,811.70	361,821.39
Remittances	927,290.31	1,807,417.36	73,900.06	52,420.52	48,492.83	47,205.57	2,956,726.65
Sub-Total	1,041,766.16	2,029,733.03	82,466.12	57,322.72	54,242.74	53,017.27	3,318,548.04
Amounts Due		22,403.76					22,403.76
Total	\$ 1,041,766.16	\$ 2,052,136.79	\$ 82,466.12	\$ 57,322.72	\$ 54,242.74	\$ 53,017.27	\$ 3,340,951.80

Distribution of Fees and Other Collections***Regular Assessments: October 1, 2022 through September 30, 2023******Regular Collections: June 14, 2023 through July 3, 2024******Other Collections: June 1, 2023 through May 31, 2024***

	State	County	Board of Education	Municipal	Officials and Other	Total
<u>Deductions from Ad Valorem Taxes</u>						
Commissions on Assessing	\$	\$	163,857.15	\$	\$	\$ 163,857.15
Commissions on Collecting			163,857.15			163,857.15
Provision for Salary - Revenue Commissioner			67,590.97			67,590.97
Provision for Supernumerary Officials			37,125.00			37,125.00
Provision for Reappraisal Maintenance			663,388.00			663,388.00
Sub-Total Deductions from Ad Valorem Taxes			1,095,818.27			1,095,818.27
<u>Other Fees and Collections</u>						
Fees on Assessments			625.00			625.00
Delinquent Fees			12,530.00			12,530.00
Transaction Fee - Real Property			69,603.00			69,603.00
Tax Lien Fees			6,680.00			6,680.00
Lien Certificate Fees			1,675.00			1,675.00
Lien Auction Fees			6,680.00			6,680.00
Lien Transfer Fees			5.00			5.00
Weed Fee			212.00	1,908.00		2,120.00
Fire Protection Fees - Ad Valorem			146,610.00			146,610.00
Alabama Firefighter's Annuity Fund					708.62	708.62
Alabama Rescue Squads					782.29	782.29
Land Redemptions from Individuals			870.00		34,145.26	35,015.26
Manufactured Home Registrations	5,054.50	30,535.50	5,054.50	2,631.50		43,276.00
Interest Earned on Bank Accounts			1,304.62			1,304.62
Amount for Disbursements	5,054.50	1,373,148.39	5,054.50	4,539.50	35,636.17	1,423,433.06
<u>Disbursements</u>						
Remittances	5,054.50	1,386,578.79	5,054.50	4,539.50	35,636.17	1,436,863.46
Amounts Due		10,128.40				10,128.40
Sub-Total	5,054.50	1,396,707.19	5,054.50	4,539.50	35,636.17	1,446,991.86
Amounts Overpaid		(23,558.80)				(23,558.80)
Total	\$ 5,054.50	\$ 1,373,148.39	\$ 5,054.50	\$ 4,539.50	\$ 35,636.17	\$ 1,423,433.06

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 13, 2023****Other Collections: June 1, 2022 through May 31, 2023**

	Net Taxes Collected	Other Additions	Commissions and Deductions	Total Taxes Due Agencies	Amounts Remitted To Agencies	Amounts Due and/or (Overpaid)
<u>Distribution</u>						
<u>State</u>						
Ad Valorem Taxes	\$ 1,570,170.14	\$ 16,036.78	\$ (190,316.33)	\$ 1,395,890.59	\$ (1,398,060.54)	\$ (2,169.95)
<u>Barbour County</u>						
Ad Valorem Taxes	2,231,024.03	23,157.72	(264,626.23)	1,989,555.52	(1,992,568.70)	(3,013.18)
<u>Barbour County Schools</u>						
Ad Valorem Taxes	2,857,518.37	20,672.28	(260,551.57)	2,617,639.08	(2,620,636.50)	(2,997.42)
<u>Municipal</u>						
Ad Valorem Taxes	3,106,118.42	30,030.56	(356,488.64)	2,779,660.34	(2,757,325.76)	22,334.58
Sub-Total Ad Valorem Taxes	9,764,830.96	89,897.34	(1,071,982.77)	8,782,745.53	(8,768,591.50)	14,154.03
<u>Other</u>						
Acreage Assessments	34,638.38		(1,385.54)	33,252.84	(33,252.84)	
Totals	\$ 9,799,469.34	\$ 89,897.34	\$ (1,073,368.31)	\$ 8,815,998.37	\$ (8,801,844.34)	\$ 14,154.03

State Ad Valorem Tax Collections and Distribution**Regular Assessments: October 1, 2021 through September 30, 2022****Regular Collections: June 23, 2022 through June 13, 2023****Other Collections: June 1, 2022 through May 31, 2023**

	General	Soldier	School	Total State Taxes
Millage Rates	2.5 Mills	1.0 Mill	3.0 Mills	
Net Valuations	230,956,260	230,953,130	253,942,120	
Net Taxes Collected	\$ 577,390.65	\$ 230,953.13	\$ 761,826.36	\$ 1,570,170.14
Other Additions	6,064.40	2,382.73	7,589.65	16,036.78
Amount for Disbursements	583,455.05	233,335.86	769,416.01	1,586,206.92
Disbursements				
Commissions on Assessments	6,488.91	4,619.06	15,236.53	26,344.50
Commissions on Collections	6,488.91	4,619.06	15,236.53	26,344.50
Salary - Revenue Commissioner	4,403.92	1,761.54	5,609.49	11,774.95
Salary - Supernumerary Official	3,680.94	1,472.35	4,688.59	9,841.88
Reappraisal Budget	43,893.85	17,244.01	54,872.64	116,010.50
Sub-Total	64,956.53	29,716.02	95,643.78	190,316.33
Remittances	519,229.96	203,962.08	674,868.50	1,398,060.54
Sub-Total	584,186.49	233,678.10	770,512.28	1,588,376.87
Amounts Overpaid	(731.44)	(342.24)	(1,096.27)	(2,169.95)
Total	\$ 583,455.05	\$ 233,335.86	\$ 769,416.01	\$ 1,586,206.92

County Ad Valorem Tax Collections and Distribution**Regular Assessments: October 1, 2021 through September 30, 2022****Regular Collections: June 23, 2022 through June 13, 2023****Other Collections: June 1, 2022 through May 31, 2023**

	General	Road and Bridge	Hospital	Total County Taxes
Millage Rates	5.0 Mills	2.0 Mills	2.0 Mills	
Net Valuations	247,892,330	247,892,180	247,889,000	
Net Taxes Collected	\$ 1,239,461.66	\$ 495,784.36	\$ 495,778.01	\$ 2,231,024.03
Other Additions	12,973.44	5,087.84	5,096.44	23,157.72
Amount for Disbursements	1,252,435.10	500,872.20	500,874.45	2,254,181.75
Disbursements				
Commissions on Assessments	13,109.62	9,915.69	9,915.56	32,940.87
Commissions on Collections	13,109.62	9,915.69	9,915.56	32,940.87
Salary - Revenue Commissioner	9,413.80	3,765.51	3,765.46	16,944.77
Salary - Supernumerary Official	7,868.34	3,147.33	3,147.29	14,162.96
Reappraisal Budget	93,933.17	36,852.13	36,851.46	167,636.76
Sub-Total	137,434.55	63,596.35	63,595.33	264,626.23
Remittances	1,116,547.46	438,009.04	438,012.20	1,992,568.70
Sub-Total	1,253,982.01	501,605.39	501,607.53	2,257,194.93
Amounts Overpaid	(1,546.91)	(733.19)	(733.08)	(3,013.18)
Total	\$ 1,252,435.10	\$ 500,872.20	\$ 500,874.45	\$ 2,254,181.75

County School Ad Valorem Tax Collections and Distribution
Regular Assessments: October 1, 2021 through September 30, 2022
Regular Collections: June 23, 2022 through June 13, 2023
Other Collections: June 1, 2022 through May 31, 2023

	County-Wide	District #1	District #1 Special	District #55	Total County School Taxes
Millage Rates	4.0 Mills	4.0 Mills	6.0 Mills	3.0 Mills	
Net Valuations	277,779,760	130,436,950	130,436,880	147,343,420	
Net Taxes Collected	\$ 1,111,119.04	\$ 521,747.79	\$ 782,621.27	\$ 442,030.27	\$ 2,857,518.37
Other Additions	11,085.79	5,097.18		4,489.31	20,672.28
Amount for Disbursements	1,122,204.83	526,844.97	782,621.27	446,519.58	2,878,190.65
<u>Disbursements</u>					
Commissions on Assessments	22,222.38	10,434.96		8,840.61	41,497.95
Commissions on Collections	22,222.38	10,434.96		8,840.61	41,497.95
Salary - Revenue Commissioner	8,196.76	3,773.88		3,317.17	15,287.81
Salary - Supernumerary Official	6,851.12	3,154.33		2,772.59	12,778.04
Reappraisal Budget	80,153.79	36,883.40		32,452.63	149,489.82
Sub-Total	139,646.43	64,681.53		56,223.61	260,551.57
Remittances	984,164.94	462,906.31	782,621.27	390,943.98	2,620,636.50
Sub-Total	1,123,811.37	527,587.84	782,621.27	447,167.59	2,881,188.07
Amounts Overpaid	(1,606.54)	(742.87)		(648.01)	(2,997.42)
Total	\$ 1,122,204.83	\$ 526,844.97	\$ 782,621.27	\$ 446,519.58	\$ 2,878,190.65

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 13, 2023
Other Collections: June 1, 2022 through May 31, 2023

	Barbour County Board of Education	Eufaula City Board of Education	Total County-Wide School Tax
Allocation Determined By State Superintendent of Education	23.05098%	76.94902%	100.00000%
Net Taxes Collected	\$ 256,123.83	\$ 854,995.21	\$ 1,111,119.04
Other Additions	2,555.38	8,530.41	11,085.79
Amount for Disbursements	258,679.21	863,525.62	1,122,204.83
<u>Disbursements</u>			
Commissions on Assessments	5,122.48	17,099.90	22,222.38
Commissions on Collections	5,122.48	17,099.90	22,222.38
Salary - Revenue Commissioner	1,889.43	6,307.33	8,196.76
Salary - Supernumerary Official	1,579.25	5,271.87	6,851.12
Reappraisal Budget	18,476.23	61,677.56	80,153.79
Sub-Total	32,189.87	107,456.56	139,646.43
Remittances	226,859.66	757,305.28	984,164.94
Sub-Total	259,049.53	864,761.84	1,123,811.37
Amounts Overpaid	(370.32)	(1,236.22)	(1,606.54)
Total	\$ 258,679.21	\$ 863,525.62	\$ 1,122,204.83

Municipal Ad Valorem Tax Collections and Distribution
Regular Assessments: October 1, 2021 through September 30, 2022
Regular Collections: June 23, 2022 through June 13, 2023
Other Collections: June 1, 2022 through May 31, 2023

	Eufaula General	Eufaula School	Clayton	Louisville	Clio	Bakerhill	Total Municipal Taxes
Millage Rates	7.0 Mills	13.0 Mills	10.0 Mills	8.0 Mills	10.0 Mills	5.0 Mills	
Net Valuations	140,303,310	147,383,560	7,069,930	4,963,890	4,799,520	9,920,690	
Net Taxes Collected	\$ 982,123.18	\$ 1,915,986.23	\$ 70,699.27	\$ 39,711.11	\$ 47,995.17	\$ 49,603.46	\$ 3,106,118.42
Other Additions	9,362.03	18,190.39	628.14	980.93	421.63	447.44	30,030.56
Amount for Disbursements	991,485.21	1,934,176.62	71,327.41	40,692.04	48,416.80	50,050.90	3,136,148.98
<u>Disbursements</u>							
Commissions on Assessments	15,985.75	31,129.82	1,167.46	418.28	795.87	811.86	50,309.04
Commissions on Collections	15,985.75	31,129.82	1,167.46	418.28	795.87	811.86	50,309.04
Salary - Revenue Commissioner	7,313.42	14,379.80	493.06	751.88	328.06	360.42	23,626.64
Reappraisal Budget	72,440.03	140,691.49	4,845.97	7,570.70	3,231.76	3,463.97	232,243.92
Sub-Total	111,724.95	217,330.93	7,673.95	9,159.14	5,151.56	5,448.11	356,488.64
Remittances	879,760.26	1,694,511.11	63,653.46	31,532.90	43,265.24	44,602.79	2,757,325.76
Sub-Total	991,485.21	1,911,842.04	71,327.41	40,692.04	48,416.80	50,050.90	3,113,814.40
Amounts Due		22,334.58					22,334.58
Total	\$ 991,485.21	\$ 1,934,176.62	\$ 71,327.41	\$ 40,692.04	\$ 48,416.80	\$ 50,050.90	\$ 3,136,148.98

Distribution of Fees and Other Collections***Regular Assessments: October 1, 2021 through September 30, 2022******Regular Collections: June 23, 2022 through June 13, 2023******Other Collections: June 1, 2022 through May 31, 2023***

	State	County	Board of Education	Municipal	Officials and Other	Total
<u>Deductions from Ad Valorem Taxes</u>						
Commissions on Assessing	\$	\$	151,785.13	\$	\$	\$ 151,785.13
Commissions on Collecting			151,785.13			151,785.13
Provision for Salary - Revenue Commissioner			67,634.17			67,634.17
Provision for Supernumerary Officials			36,782.88			36,782.88
Provision for Reappraisal Maintenance			665,381.00			665,381.00
Sub-Total Deductions from Ad Valorem Taxes			1,073,368.31			1,073,368.31
<u>Other Fees and Collections</u>						
Fees on Assessments			24.86			24.86
Delinquent Fees			11,450.00			11,450.00
Transaction Fee - Ad Valorem			69,426.00			69,426.00
Tax Lien Fees			5,400.00			5,400.00
Lien Certificate Fees			1,350.00			1,350.00
Lien Auction Fees			5,400.00			5,400.00
Weed Fee			140.00	1,260.00		1,400.00
Fire Protection Fees - Ad Valorem			139,365.00			139,365.00
Alabama Firefighter's Annuity Fund					719.42	719.42
Alabama Rescue Squads					901.54	901.54
Land Redemptions from Individuals			510.00		20,323.21	20,833.21
Manufactured Home Registrations	4,803.00	30,140.00	4,803.00	2,411.00		42,157.00
Interest Earned on Bank Accounts			981.75			981.75
Amount for Disbursements	4,803.00	1,337,555.92	4,803.00	3,671.00	21,944.17	1,372,777.09
<u>Disbursements</u>						
Remittances	4,803.00	1,350,745.34	4,803.00	3,671.00	21,944.17	1,385,966.51
Amounts Due		10,437.26				10,437.26
Sub-Total	4,803.00	1,361,182.60	4,803.00	3,671.00	21,944.17	1,396,403.77
Amounts Overpaid		(23,626.68)				(23,626.68)
Total	\$ 4,803.00	\$ 1,337,555.92	\$ 4,803.00	\$ 3,671.00	\$ 21,944.17	\$ 1,372,777.09

Summary of Ad Valorem Taxes, Acreage Assessment Taxes and Distributions**Regular Assessments: October 1, 2020 through September 30, 2021****Regular Collections: May 29, 2021 through June 22, 2022****Other Collections: June 1, 2021 through May 31, 2022**

	Net Taxes Collected	Other Additions	Commissions and Deductions	Total Taxes Due Agencies	Amounts Remitted To Agencies	Amounts Due and/or (Overpaid)
<u>Distribution</u>						
<u>State</u>						
Ad Valorem Taxes	\$ 1,489,451.87	\$ 17,139.35	\$ (174,707.58)	\$ 1,331,883.64	\$ (1,333,823.13)	\$ (1,939.49)
<u>Barbour County</u>						
Ad Valorem Taxes	2,143,395.00	24,737.61	(243,479.35)	1,924,653.26	(1,927,366.43)	(2,713.17)
<u>Barbour County Schools</u>						
Ad Valorem Taxes	2,649,857.50	22,335.79	(240,141.75)	2,432,051.54	(2,434,730.24)	(2,678.70)
<u>Municipal</u>						
Ad Valorem Taxes	2,988,613.49	32,225.70	(330,069.46)	2,690,769.73	(2,670,461.50)	20,308.23
Sub-Total Ad Valorem Taxes	9,271,317.86	96,438.45	(988,398.14)	8,379,358.17	(8,366,381.30)	12,976.87
<u>Other</u>						
Acreage Assessments	34,687.53		(1,387.46)	33,300.07	(33,300.07)	
Totals	\$ 9,306,005.39	\$ 96,438.45	\$ (989,785.60)	\$ 8,412,658.24	\$ (8,399,681.37)	\$ 12,976.87

State Ad Valorem Tax Collections and Distribution**Regular Assessments: October 1, 2020 through September 30, 2021****Regular Collections: May 29, 2021 through June 22, 2022****Other Collections: June 1, 2021 through May 31, 2022**

	General	Soldier	School	Total State Taxes
Millage Rates	2.5 Mills	1.0 Mill	3.0 Mills	
Net Valuations	222,826,520	222,823,120	236,520,810	
Net Taxes Collected	\$ 557,066.31	\$ 222,823.12	\$ 709,562.44	\$ 1,489,451.87
Other Additions	6,449.72	2,536.40	8,153.23	17,139.35
Amount for Disbursements	563,516.03	225,359.52	717,715.67	1,506,591.22
Disbursements				
Commissions on Assessments	6,285.66	4,456.46	14,191.25	24,933.37
Commissions on Collections	6,285.66	4,456.46	14,191.25	24,933.37
Salary - Revenue Commissioner	3,991.97	1,596.76	5,124.81	10,713.54
Salary - Supernumerary Official	3,353.68	1,341.45	4,305.39	9,000.52
Reappraisal Budget	39,585.64	15,550.21	49,990.93	105,126.78
Sub-Total	59,502.61	27,401.34	87,803.63	174,707.58
Remittances	504,670.35	198,265.65	630,887.13	1,333,823.13
Sub-Total	564,172.96	225,666.99	718,690.76	1,508,530.71
Amounts Overpaid	(656.93)	(307.47)	(975.09)	(1,939.49)
Total	\$ 563,516.03	\$ 225,359.52	\$ 717,715.67	\$ 1,506,591.22

County Ad Valorem Tax Collections and Distribution**Regular Assessments: October 1, 2020 through September 30, 2021****Regular Collections: May 29, 2021 through June 22, 2022****Other Collections: June 1, 2021 through May 31, 2022**

	General	Road and Bridge	Hospital	Total County Taxes
Millage Rates	5.0 Mills	2.0 Mills	2.0 Mills	
Net Valuations	238,155,630	238,155,670	238,152,760	
Net Taxes Collected	\$ 1,190,778.14	\$ 476,311.34	\$ 476,305.52	\$ 2,143,395.00
Other Additions	13,855.32	5,441.15	5,441.14	24,737.61
Amount for Disbursements	1,204,633.46	481,752.49	481,746.66	2,168,132.61
Disbursements				
Commissions on Assessments	12,622.78	9,526.23	9,526.11	31,675.12
Commissions on Collections	12,622.78	9,526.23	9,526.11	31,675.12
Salary - Revenue Commissioner	8,564.57	3,425.83	3,425.79	15,416.19
Salary - Supernumerary Official	7,195.15	2,878.06	2,878.02	12,951.23
Reappraisal Budget	85,045.07	33,358.31	33,358.31	151,761.69
Sub-Total	126,050.35	58,714.66	58,714.34	243,479.35
Remittances	1,079,973.79	423,699.11	423,693.53	1,927,366.43
Sub-Total	1,206,024.14	482,413.77	482,407.87	2,170,845.78
Amounts Overpaid	(1,390.68)	(661.28)	(661.21)	(2,713.17)
Total	\$ 1,204,633.46	\$ 481,752.49	\$ 481,746.66	\$ 2,168,132.61

County School Ad Valorem Tax Collections and Distribution
Regular Assessments: October 1, 2020 through September 30, 2021
Regular Collections: May 29, 2021 through June 22, 2022
Other Collections: June 1, 2021 through May 31, 2022

	County-Wide	District #1	District #1 Special	District #55	Total County School Taxes
Millage Rates	4.0 Mills	4.0 Mills	6.0 Mills	3.0 Mills	
Net Valuations	259,208,720	119,342,430	119,342,340	139,866,310	
Net Taxes Collected	\$ 1,036,834.86	\$ 477,369.70	\$ 716,054.02	\$ 419,598.92	\$ 2,649,857.50
Other Additions	11,969.18	5,559.23		4,807.38	22,335.79
Amount for Disbursements	1,048,804.04	482,928.93	716,054.02	424,406.30	2,672,193.29
<u>Disbursements</u>					
Commissions on Assessments	20,736.70	9,547.39		8,391.98	38,676.07
Commissions on Collections	20,736.70	9,547.39		8,391.98	38,676.07
Salary - Revenue Commissioner	7,526.20	3,491.61		3,025.95	14,043.76
Salary - Supernumerary Official	6,322.81	2,933.32		2,542.12	11,798.25
Reappraisal Budget	73,386.35	34,087.77		29,473.48	136,947.60
Sub-Total	128,708.76	59,607.48		51,825.51	240,141.75
Remittances	921,532.18	423,981.36	716,054.02	373,162.68	2,434,730.24
Sub-Total	1,050,240.94	483,588.84	716,054.02	424,988.19	2,674,871.99
Amounts Overpaid	(1,436.90)	(659.91)		(581.89)	(2,678.70)
Total	\$ 1,048,804.04	\$ 482,928.93	\$ 716,054.02	\$ 424,406.30	\$ 2,672,193.29

County-Wide School Ad Valorem Tax Collections and Distribution
Regular Assessments: October 1, 2020 through September 30, 2021
Regular Collections: May 29, 2021 through June 22, 2022
Other Collections: June 1, 2021 through May 31, 2022

	Barbour County Board of Education	Eufaula City Board of Education	Total County-Wide School Tax
Allocation Determined By State Superintendent of Education	22.02831%	77.97169%	100.00000%
Net Taxes Collected	\$ 228,397.20	\$ 808,437.66	\$ 1,036,834.86
Other Additions	2,636.61	9,332.57	11,969.18
Amount for Disbursements	231,033.81	817,770.23	1,048,804.04
<u>Disbursements</u>			
Commissions on Assessments	4,567.94	16,168.76	20,736.70
Commissions on Collections	4,567.94	16,168.76	20,736.70
Salary - Revenue Commissioner	1,657.89	5,868.31	7,526.20
Salary - Supernumerary Official	1,392.81	4,930.00	6,322.81
Reappraisal Budget	16,165.78	57,220.57	73,386.35
Sub-Total	28,352.36	100,356.40	128,708.76
Remittances	202,997.97	718,534.21	921,532.18
Sub-Total	231,350.33	818,890.61	1,050,240.94
Amounts Overpaid	(316.52)	(1,120.38)	(1,436.90)
Total	\$ 231,033.81	\$ 817,770.23	\$ 1,048,804.04

Municipal Ad Valorem Tax Collections and Distribution
Regular Assessments: October 1, 2020 through September 30, 2021
Regular Collections: May 29, 2021 through June 22, 2022
Other Collections: June 1, 2021 through May 31, 2022

	Eufaula General	Eufaula School	Clayton	Louisville	Clio	Bakerhill	Total Municipal Taxes
Millage Rates	7.0 Mills	13.0 Mills	10.0 Mills	8.0 Mills	10.0 Mills	5.0 Mills	
Net Valuations	132,156,930	139,919,110	6,236,840	11,888,580	4,149,840	9,118,230	
Net Taxes Collected	\$ 925,098.53	\$ 1,818,948.40	\$ 62,368.38	\$ 95,108.67	\$ 41,498.35	\$ 45,591.16	\$ 2,988,613.49
Other Additions	9,960.89	19,537.21	753.04	773.58	486.61	714.37	32,225.70
Amount for Disbursements	935,059.42	1,838,485.61	63,121.42	95,882.25	41,984.96	46,305.53	3,020,839.19
<u>Disbursements</u>							
Commissions on Assessments	15,198.52	29,819.83	997.12	1,650.66	667.92	686.79	49,020.84
Commissions on Collections	15,198.52	29,819.83	997.12	1,650.66	667.92	686.79	49,020.84
Salary - Revenue Commissioner	6,606.90	13,118.28	500.50	503.01	324.10	450.06	21,502.85
Reappraisal Budget	65,072.76	127,633.19	4,919.50	5,053.67	3,178.94	4,666.87	210,524.93
Sub-Total	102,076.70	200,391.13	7,414.24	8,858.00	4,838.88	6,490.51	330,069.46
Remittances	832,982.72	1,617,786.25	55,707.18	87,024.25	37,146.08	39,815.02	2,670,461.50
Sub-Total	935,059.42	1,818,177.38	63,121.42	95,882.25	41,984.96	46,305.53	3,000,530.96
Amounts Due		20,308.23					20,308.23
Total	\$ 935,059.42	\$ 1,838,485.61	\$ 63,121.42	\$ 95,882.25	\$ 41,984.96	\$ 46,305.53	\$ 3,020,839.19

Distribution of Fees and Other Collections***Regular Assessments: October 1, 2020 through September 30, 2021******Regular Collections: May 29, 2021 through June 22, 2022******Other Collections: June 1, 2021 through May 31, 2022***

	State	County	Board of Education	Municipal	Officials and Other	Total
<u>Deductions from Ad Valorem Taxes</u>						
Commissions on Assessing	\$	\$	144,999.13	\$	\$	\$ 144,999.13
Commissions on Collecting			144,999.13			144,999.13
Provision for Salary - Revenue Commissioner			61,676.34			61,676.34
Provision for Supernumerary Officials			33,750.00			33,750.00
Provision for Reappraisal Maintenance			604,361.00			604,361.00
Sub-Total Deductions from Ad Valorem Taxes			989,785.60			989,785.60
<u>Other Fees and Collections</u>						
Fees on Assessments			620.00			620.00
Delinquent Fees			11,155.00			11,155.00
Tax Lien Fee			5,820.00			5,820.00
Auction Fee			5,820.00			5,820.00
Weed Fee			252.00	2,268.00		2,520.00
Tax Cert Fee			1,455.00			1,455.00
Tax Deed Fee			180.00			180.00
Transaction Fees - Ad Valorem			69,084.00			69,084.00
Fire Protection Fees - Ad Valorem			139,275.00			139,275.00
Alabama Firefighter's Annuity Fund					759.12	759.12
Alabama Rescue Squads					1,034.08	1,034.08
Land Redemptions from Individuals			500.00		25,208.00	25,708.00
Manufactured Home Registrations	4,614.25	29,331.25	4,614.25	2,271.25		40,831.00
Interest Earned on Bank Accounts			369.91			369.91
Amount for Disbursements	4,614.25	1,253,647.76	4,614.25	4,539.25	27,001.20	1,294,416.71
<u>Disbursements</u>						
Remittances	4,614.25	1,266,752.03	4,614.25	4,539.25	27,001.20	1,307,520.98
Amounts Due		8,754.12				8,754.12
Sub-Total	4,614.25	1,275,506.15	4,614.25	4,539.25	27,001.20	1,316,275.10
Amounts Overpaid		(21,858.39)				(21,858.39)
Total	\$ 4,614.25	\$ 1,253,647.76	\$ 4,614.25	\$ 4,539.25	\$ 27,001.20	\$ 1,294,416.71

Summary of Ad Valorem Taxes, Acreage Assessment Taxes and Distributions**Regular Assessments: October 1, 2019 through September 30, 2020****Regular Collections: August 18, 2020 through May 28, 2021****Other Collections: June 1, 2020 through May 31, 2021**

	Net Taxes Collected	Other Additions	Commissions and Deductions	Total Taxes Due Agencies	Amounts Remitted To Agencies	Amounts Due and/or (Overpaid)
<u>Distribution</u>						
<u>State</u>						
Ad Valorem Taxes	\$ 1,430,140.69	\$ 21,083.44	\$ (167,497.93)	\$ 1,283,726.20	\$ (1,285,541.56)	\$ (1,815.36)
<u>Barbour County</u>						
Ad Valorem Taxes	2,057,893.43	30,822.20	(235,536.99)	1,853,178.64	(1,855,814.34)	(2,635.70)
<u>Barbour County Schools</u>						
Ad Valorem Taxes	2,573,855.44	27,265.00	(229,646.49)	2,371,473.95	(2,373,839.90)	(2,365.95)
<u>Municipal</u>						
Ad Valorem Taxes	2,870,395.72	38,882.79	(315,012.67)	2,594,265.84	(2,574,399.64)	19,866.20
Sub-Total Ad Valorem Taxes	8,932,285.28	118,053.43	(947,694.08)	8,102,644.63	(8,089,595.44)	13,049.19
<u>Other</u>						
Acreage Assessments	34,704.87		(1,388.20)	33,316.67	(33,316.67)	
Totals	\$ 8,966,990.15	\$ 118,053.43	\$ (949,082.28)	\$ 8,135,961.30	\$ (8,122,912.11)	\$ 13,049.19

State Ad Valorem Tax Collections and Distribution**Regular Assessments: October 1, 2019 through September 30, 2020****Regular Collections: August 18, 2020 through May 28, 2021****Other Collections: June 1, 2020 through May 31, 2021**

	General	Soldier	School	Total State Taxes
Millage Rates	2.5 Mills	1.0 Mill	3.0 Mills	
Net Valuations	213,153,580	213,149,930	228,035,600	
Net Taxes Collected	\$ 532,883.95	\$ 213,149.93	\$ 684,106.81	\$ 1,430,140.69
Other Additions	8,021.74	3,156.18	9,905.52	21,083.44
Amount for Disbursements	540,905.69	216,306.11	694,012.33	1,451,224.13
<u>Disbursements</u>				
Commissions on Assessments	6,043.84	4,263.00	13,682.14	23,988.98
Commissions on Collections	6,043.84	4,263.00	13,682.14	23,988.98
Salary - Revenue Commissioner	3,967.02	1,586.66	4,986.96	10,540.64
Salary - Supernumerary Official	3,380.61	1,352.12	4,249.78	8,982.51
Reappraisal Budget	38,081.61	14,962.42	46,952.79	99,996.82
Sub-Total	57,516.92	26,427.20	83,553.81	167,497.93
Remittances	484,071.86	190,154.30	611,315.40	1,285,541.56
Sub-Total	541,588.78	216,581.50	694,869.21	1,453,039.49
Amounts Overpaid	(683.09)	(275.39)	(856.88)	(1,815.36)
Total	\$ 540,905.69	\$ 216,306.11	\$ 694,012.33	\$ 1,451,224.13

County Ad Valorem Tax Collections and Distribution**Regular Assessments: October 1, 2019 through September 30, 2020****Regular Collections: August 18, 2020 through May 28, 2021****Other Collections: June 1, 2020 through May 31, 2021**

	General	Road and Bridge	Hospital	Total County Taxes
Millage Rates	5.0 Mills	2.0 Mills	2.0 Mills	
Net Valuations	228,655,540	228,655,330	228,652,530	
Net Taxes Collected	\$ 1,143,277.71	\$ 457,310.66	\$ 457,305.06	\$ 2,057,893.43
Other Additions	17,260.22	6,780.99	6,780.99	30,822.20
Amount for Disbursements	1,160,537.93	464,091.65	464,086.05	2,088,715.63
<u>Disbursements</u>				
Commission on Assessments	12,147.78	9,146.21	9,146.10	30,440.09
Commissions on Collections	12,147.78	9,146.21	9,146.10	30,440.09
Salary - Revenue Commissioner	8,523.52	3,408.86	3,408.86	15,341.24
Salary - Supernumerary Official	7,263.56	2,904.95	2,904.95	13,073.46
Reappraisal Budget	81,949.35	32,146.38	32,146.38	146,242.11
Sub-Total	122,031.99	56,752.61	56,752.39	235,536.99
Remittances	1,039,971.24	407,924.25	407,918.85	1,855,814.34
Sub-Total	1,162,003.23	464,676.86	464,671.24	2,091,351.33
Amounts Overpaid	(1,465.30)	(585.21)	(585.19)	(2,635.70)
Total	\$ 1,160,537.93	\$ 464,091.65	\$ 464,086.05	\$ 2,088,715.63

County School Ad Valorem Tax Collections and Distribution
Regular Assessments: October 1, 2019 through September 30, 2020
Regular Collections: August 18, 2020 through May 28, 2021
Other Collections: June 1, 2020 through May 31, 2021

	County-Wide	District #1	District #1 Special	District #55	Total County School Taxes
Millage Rates	4.0 Mills	4.0 Mills	6.0 Mills	3.0 Mills	
Net Valuations	251,166,340	116,522,940	116,522,910	134,653,610	
Net Taxes Collected	\$ 1,004,665.36	\$ 466,091.78	\$ 699,137.48	\$ 403,960.82	\$ 2,573,855.44
Other Additions	14,626.36	6,675.36		5,963.28	27,265.00
Amount for Disbursements	1,019,291.72	472,767.14	699,137.48	409,924.10	2,601,120.44
<u>Disbursements</u>					
Commissions on Assessments	20,093.31	9,321.84		8,079.22	37,494.37
Commissions on Collections	20,093.31	9,321.84		8,079.22	37,494.37
Salary - Revenue Commissioner	7,362.92	3,349.52		3,010.07	13,722.51
Salary - Supernumerary Official	6,274.52	2,854.39		2,565.12	11,694.03
Reappraisal Budget	69,330.51	31,650.72		28,259.98	129,241.21
Sub-Total	123,154.57	56,498.31		49,993.61	229,646.49
Remittances	897,408.64	416,845.10	699,137.48	360,448.68	2,373,839.90
Sub-Total	1,020,563.21	473,343.41	699,137.48	410,442.29	2,603,486.39
Amounts Overpaid	(1,271.49)	(576.27)		(518.19)	(2,365.95)
Total	\$ 1,019,291.72	\$ 472,767.14	\$ 699,137.48	\$ 409,924.10	\$ 2,601,120.44

County-Wide School Ad Valorem Tax Collections and Distribution
Regular Assessments: October 1, 2019 through September 30, 2020
Regular Collections: August 18, 2020 through May 28, 2021
Other Collections: June 1, 2020 through May 31, 2021

	Barbour County Board of Education	Eufaula City Board of Education	Total County-Wide School Tax
Allocation Determined By State Superintendent of Education	21.37285%	78.62715%	100.00000%
Net Taxes Collected	\$ 214,725.62	\$ 789,939.74	\$ 1,004,665.36
Other Additions	3,126.07	11,500.29	14,626.36
Amount for Disbursements	<u>217,851.69</u>	<u>801,440.03</u>	<u>1,019,291.72</u>
<u>Disbursements</u>			
Commissions on Assessments	4,294.51	15,798.80	20,093.31
Commissions on Collections	4,294.51	15,798.80	20,093.31
Salary - Revenue Commissioner	1,573.67	5,789.25	7,362.92
Salary - Supernumerary Official	1,341.04	4,933.48	6,274.52
Reappraisal Budget	14,817.91	54,512.60	69,330.51
Sub-Total	<u>26,321.64</u>	<u>96,832.93</u>	<u>123,154.57</u>
Remittances	191,801.81	705,606.83	897,408.64
Sub-Total	<u>218,123.45</u>	<u>802,439.76</u>	<u>1,020,563.21</u>
Amounts Overpaid	(271.76)	(999.73)	(1,271.49)
Total	<u>\$ 217,851.69</u>	<u>\$ 801,440.03</u>	<u>\$ 1,019,291.72</u>

Municipal Ad Valorem Tax Collections and Distribution
Regular Assessments: October 1, 2019 through September 30, 2020
Regular Collections: August 18, 2020 through May 28, 2021
Other Collections: June 1, 2020 through May 31, 2021

	Eufaula General	Eufaula School	Clayton	Louisville	Clio	Bakerhill	Total Municipal Taxes
Millage Rates	7.0 Mills	13.0 Mills	10.0 Mills	8.0 Mills	10.0 Mills	5.0 Mills	
Net Valuations	125,992,630	134,703,610	6,681,090	8,393,370	4,326,430	12,015,670	
Net Taxes Collected	\$ 881,948.38	\$ 1,751,146.90	\$ 66,810.89	\$ 67,146.96	\$ 43,264.26	\$ 60,078.33	\$ 2,870,395.72
Other Additions	12,275.91	24,217.51	959.10	642.12	641.68	146.47	38,882.79
Amount for Disbursements	894,224.29	1,775,364.41	67,769.99	67,789.08	43,905.94	60,224.80	2,909,278.51
<u>Disbursements</u>							
Commissions on Assessments	14,369.30	28,497.77	1,079.12	1,173.77	693.45	1,163.19	46,976.60
Commissions on Collections	14,369.30	28,497.77	1,079.12	1,173.77	693.45	1,163.19	46,976.60
Salary - Revenue Commissioner	6,539.33	13,050.34	514.19	338.33	343.67	76.75	20,862.61
Reappraisal Budget	63,205.30	124,689.34	4,938.16	3,306.11	3,303.81	754.14	200,196.86
Sub-Total	98,483.23	194,735.22	7,610.59	5,991.98	5,034.38	3,157.27	315,012.67
Remittances	795,741.06	1,560,762.99	60,159.40	61,797.10	38,871.56	57,067.53	2,574,399.64
Sub-Total	894,224.29	1,755,498.21	67,769.99	67,789.08	43,905.94	60,224.80	2,889,412.31
Amounts Due		19,866.20					19,866.20
Total	\$ 894,224.29	\$ 1,775,364.41	\$ 67,769.99	\$ 67,789.08	\$ 43,905.94	\$ 60,224.80	\$ 2,909,278.51

Distribution of Fees and Other Collections

Regular Assessments: October 1, 2019 through September 30, 2020

Regular Collections: August 18, 2020 through May 28, 2021

Other Collections: June 1, 2020 through May 31, 2021

	State	County	Board of Education	Municipal	Officials and Other	Total
<u>Deductions from Ad Valorem Taxes</u>						
Commissions on Assessing	\$	\$	139,594.14	\$	\$	\$ 139,594.14
Commissions on Collecting			139,594.14			139,594.14
Provision for Salary - Revenue Commissioner			60,467.00			60,467.00
Provision for Supernumerary Officials			33,750.00			33,750.00
Provision for Reappraisal Maintenance			575,677.00			575,677.00
Sub-Total Deductions from Ad Valorem Taxes			949,082.28			949,082.28
<u>Other Fees and Collections</u>						
Fees on Assessments			120.00			120.00
Fees on Collections			11,665.00			11,665.00
Weed Fee			2,620.00			2,620.00
Tax Lien Fee			2,320.00			2,320.00
Lien Auction Fees			2,300.00			2,300.00
Lien Certificate Fees			575.00			575.00
Transaction Fees - Ad Valorem			68,931.00			68,931.00
Fire Protection Fees - Ad Valorem			140,265.00			140,265.00
Alabama Firefighter's Annuity Fund					708.88	708.88
Alabama Rescue Squads					830.57	830.57
Land Redemptions from Individuals					27,820.78	28,548.78
Manufactured Home Registrations	4,152.75	26,288.00	4,152.75	2,076.50		36,670.00
Interest Earned on Bank Accounts			874.56			874.56
Amount for Disbursements	4,152.75	1,205,768.84	4,152.75	2,076.50	29,360.23	1,245,511.07
<u>Disbursements</u>						
Remittances	4,152.75	1,217,943.36	4,152.75	2,076.50	29,360.23	1,257,685.59
Amounts Due		8,686.90				8,686.90
Sub-Total	4,152.75	1,226,630.26	4,152.75	2,076.50	29,360.23	1,266,372.49
Amounts Overpaid		(20,861.42)				(20,861.42)
Total	\$ 4,152.75	\$ 1,205,768.84	\$ 4,152.75	\$ 2,076.50	\$ 29,360.23	\$ 1,245,511.07

Summary of Ad Valorem Taxes, Acreage Assessment Taxes and Distributions

Regular Assessments: October 1, 2018 through September 30, 2019

Regular Collections: July 13, 2019 through August 17, 2020

Other Collections: June 1, 2019 through May 31, 2020

	Net Taxes Collected	Other Additions	Commissions and Deductions	Total Taxes Due Agencies	Amounts Remitted To Agencies	Amounts Due and/or (Overpaid)
<u>Distribution</u>						
<u>State</u>						
Ad Valorem Taxes	\$ 1,348,910.03	\$ 23,501.42	\$ (180,293.39)	\$ 1,192,118.06	\$ (1,192,118.06)	\$
<u>Barbour County</u>						
Ad Valorem Taxes	1,963,254.38	33,920.26	(253,704.90)	1,743,469.74	(1,743,469.74)	
<u>Barbour County Schools</u>						
Ad Valorem Taxes	2,399,071.07	30,763.34	(246,114.57)	2,183,719.84	(2,183,719.84)	
<u>Municipal</u>						
Ad Valorem Taxes	2,669,838.08	45,623.48	(315,340.63)	2,400,120.93	(2,387,274.11)	12,846.82
Sub-Total Ad Valorem Taxes	8,381,073.56	133,808.50	(995,453.49)	7,519,428.57	(7,506,581.75)	12,846.82
<u>Other</u>						
Acreage Assessments	34,976.88		(1,399.08)	33,577.80	(33,577.80)	
Totals	<u>\$ 8,416,050.44</u>	<u>\$ 133,808.50</u>	<u>\$ (996,852.57)</u>	<u>\$ 7,553,006.37</u>	<u>\$ (7,540,159.55)</u>	<u>\$ 12,846.82</u>

State Ad Valorem Tax Collections and Distribution**Regular Assessments: October 1, 2018 through September 30, 2019****Regular Collections: July 13, 2019 through August 17, 2020****Other Collections: June 1, 2019 through May 31, 2020**

	General	Soldier	School	Total State Taxes
Millage Rates	2.5 Mills	1.0 Mill	3.0 Mills	
Net Valuations	203,067,420	203,049,110	212,730,790	
Net Taxes Collected	\$ 507,668.55	\$ 203,049.11	\$ 638,192.37	\$ 1,348,910.03
Other Additions	8,774.39	3,509.73	11,217.30	23,501.42
Amount for Disbursements	516,442.94	206,558.84	649,409.67	1,372,411.45
Disbursements				
Commissions on Assessments	5,791.69	4,060.98	12,763.85	22,616.52
Commissions on Collections	5,791.69	4,060.98	12,763.85	22,616.52
Salary - Revenue Commissioner	3,949.13	1,579.48	5,051.53	10,580.14
Salary - Supernumerary Official	7,319.15	2,927.34	9,362.32	19,608.81
Reappraisal Budget	39,595.54	15,553.22	49,722.64	104,871.40
Sub-Total	62,447.20	28,182.00	89,664.19	180,293.39
Remittances	453,995.74	178,376.84	559,745.48	1,192,118.06
Total	\$ 516,442.94	\$ 206,558.84	\$ 649,409.67	\$ 1,372,411.45

County Ad Valorem Tax Collections and Distribution**Regular Assessments: October 1, 2018 through September 30, 2019****Regular Collections: July 13, 2019 through August 17, 2020****Other Collections: June 1, 2019 through May 31, 2020**

	General	Road and Bridge	Hospital	Total County Taxes
Millage Rates	5.0 Mills	2.0 Mills	2.0 Mills	
Net Valuations	218,155,060	218,119,780	218,119,780	
Net Taxes Collected	\$ 1,090,775.28	\$ 436,239.55	\$ 436,239.55	\$ 1,963,254.38
Other Additions	18,844.66	7,537.80	7,537.80	33,920.26
Amount for Disbursements	1,109,619.94	443,777.35	443,777.35	1,997,174.64
Disbursements				
Commissions on Assessments	11,622.75	8,724.79	8,724.79	29,072.33
Commissions on Collections	11,622.75	8,724.79	8,724.79	29,072.33
Salary - Revenue Commissioner	8,482.13	3,392.43	3,392.43	15,266.99
Salary - Supernumerary Official	15,720.43	6,287.40	6,287.40	28,295.23
Reappraisal Budget	85,186.46	33,405.78	33,405.78	151,998.02
Sub-Total	132,634.52	60,535.19	60,535.19	253,704.90
Remittances	976,985.42	383,242.16	383,242.16	1,743,469.74
Total	\$ 1,109,619.94	\$ 443,777.35	\$ 443,777.35	\$ 1,997,174.64

County School Ad Valorem Tax Collections and Distribution
Regular Assessments: October 1, 2018 through September 30, 2019
Regular Collections: July 13, 2019 through August 17, 2020
Other Collections: June 1, 2019 through May 31, 2020

	County-Wide	District #1	District #1 Special	District #55	Total County School Taxes
Millage Rates	4.0 Mills	4.0 Mills	6.0 Mills	3.0 Mills	
Net Valuations	235,562,460	107,161,560	107,161,560	128,401,880	
Net Taxes Collected	\$ 942,249.85	\$ 428,646.23	\$ 642,969.34	\$ 385,205.65	\$ 2,399,071.07
Other Additions	16,543.41	7,249.87		6,970.06	30,763.34
Amount for Disbursements	958,793.26	435,896.10	642,969.34	392,175.71	2,429,834.41
<u>Disbursements</u>					
Commissions on Assessments	18,845.00	8,572.92		7,704.11	35,122.03
Commissions on Collections	18,845.00	8,572.92		7,704.11	35,122.03
Salary - Revenue Commissioner	7,448.97	3,261.38		3,140.68	13,851.03
Salary - Supernumerary Official	13,805.63	6,044.51		5,820.82	25,670.96
Reappraisal Budget	73,328.08	32,112.59		30,907.85	136,348.52
Sub-Total	132,272.68	58,564.32		55,277.57	246,114.57
Remittances	826,520.58	377,331.78	642,969.34	336,898.14	2,183,719.84
Total	\$ 958,793.26	\$ 435,896.10	\$ 642,969.34	\$ 392,175.71	\$ 2,429,834.41

County-Wide School Ad Valorem Tax Collections and Distribution
Regular Assessments: October 1, 2018 through September 30, 2019
Regular Collections: July 13, 2019 through August 17, 2020
Other Collections: June 1, 2019 through May 31, 2020

	Barbour County Board of Education	Eufaula City Board of Education	Total County-Wide School Tax
Allocation Determined By State Superintendent of Education	23.47880%	76.52120%	100.00000%
Net Taxes Collected	\$ 221,228.96	\$ 721,020.89	\$ 942,249.85
Other Additions	3,884.19	12,659.22	16,543.41
Amount for Disbursements	<u>225,113.15</u>	<u>733,680.11</u>	<u>958,793.26</u>
<u>Disbursements</u>			
Commissions on Assessments	4,424.58	14,420.42	18,845.00
Commissions on Collections	4,424.58	14,420.42	18,845.00
Salary - Revenue Commissioner	1,748.93	5,700.04	7,448.97
Salary - Supernumerary Official	3,241.40	10,564.23	13,805.63
Reappraisal Budget	17,216.55	56,111.53	73,328.08
Sub-Total	<u>31,056.04</u>	<u>101,216.64</u>	<u>132,272.68</u>
Remittances	194,057.11	632,463.47	826,520.58
Total	<u>\$ 225,113.15</u>	<u>\$ 733,680.11</u>	<u>\$ 958,793.26</u>

Municipal Ad Valorem Tax Collections and Distribution***Regular Assessments: October 1, 2018 through September 30, 2019******Regular Collections: July 13, 2019 through August 17, 2020******Other Collections: June 1, 2019 through May 31, 2020***

	Eufaula General	Eufaula School	Clayton	Louisville	Clio	Bakerhill	Total Municipal Taxes
Millage Rates	7.0 Mills	13.0 Mills	10.0 Mills	8.0 Mills	10.0 Mills	5.0 Mills	
Net Valuations	119,550,550	128,467,950	6,580,180	5,412,120	4,397,980	1,964,470	
Net Taxes Collected	\$ 836,853.83	\$ 1,670,083.31	\$ 65,801.79	\$ 43,296.97	\$ 43,979.82	\$ 9,822.36	\$ 2,669,838.08
Other Additions	14,150.46	29,015.92	1,098.76	528.53	716.70	113.11	45,623.48
Amount for Disbursements	851,004.29	1,699,099.23	66,900.55	43,825.50	44,696.52	9,935.47	2,715,461.56
<u>Disbursements</u>							
Commissions on Assessments	13,735.56	26,594.31	1,058.68	742.18	711.68	169.95	43,012.36
Commissions on Collections	13,735.56	26,594.31	1,058.68	742.18	711.68	169.95	43,012.36
Salary - Revenue Commissioner	6,003.04	13,614.72	514.72	247.52	335.84	53.00	20,768.84
Reappraisal Budget	59,966.48	137,001.43	5,176.38	2,490.71	3,380.11	531.96	208,547.07
Sub-Total	93,440.64	203,804.77	7,808.46	4,222.59	5,139.31	924.86	315,340.63
Remittances	754,142.91	1,486,475.38	58,869.29	39,419.07	39,378.87	8,988.59	2,387,274.11
Sub-Total	847,583.55	1,690,280.15	66,677.75	43,641.66	44,518.18	9,913.45	2,702,614.74
Amounts Due	3,420.74	8,819.08	222.80	183.84	178.34	22.02	12,846.82
Total	\$ 851,004.29	\$ 1,699,099.23	\$ 66,900.55	\$ 43,825.50	\$ 44,696.52	\$ 9,935.47	\$ 2,715,461.56

Distribution of Fees and Other Collections***Regular Assessments: October 1, 2018 through September 30, 2019******Regular Collections: July 13, 2019 through August 17, 2020******Other Collections: June 1, 2019 through May 31, 2020***

	State	County	Board of Education	Municipal	Officials and Other	Total
<u>Deductions from Ad Valorem Taxes</u>						
Commissions on Assessing	\$	\$	130,522.78	\$	\$	\$ 130,522.78
Commissions on Collecting			130,522.78			130,522.78
Provision for Salary - Revenue Commissioner			60,467.00			60,467.00
Provision for Supernumerary Officials			73,575.00			73,575.00
Provision for Reappraisal Maintenance			601,765.01			601,765.01
Sub-Total Deductions from Ad Valorem Taxes			996,852.57			996,852.57
<u>Other Fees and Collections</u>						
Fees on Assessments		15.00				15.00
Fees on Collections		9,245.00				9,245.00
Citation Fees		3,955.00				3,955.00
Mail Fees		5,476.10				5,476.10
Sale Fee		445.00				445.00
Clean-Up Fee		1,200.00				1,200.00
Excess Land Sales		105,978.01				105,978.01
Fire Protection Fees - Ad Valorem		140,065.41				140,065.41
Transaction Fees - Ad Valorem		68,814.00				68,814.00
Advertising Fees		7,886.64				7,886.64
Alabama Firefighter's Annuity Fund					1,126.15	1,126.15
Alabama Rescue Squads					724.51	724.51
Land Redemptions from Individuals					65,730.18	65,730.18
Manufactured Home Registrations	4,352.50	26,322.00	4,352.50	2,036.00		37,063.00
Interest Earned on Bank Accounts		1,236.19				1,236.19
Amount for Disbursements	4,352.50	1,367,490.92	4,352.50	2,036.00	67,580.84	1,445,812.76
<u>Disbursements</u>						
Remittances	4,352.50	1,379,101.67	4,352.50	2,036.00	67,580.84	1,457,423.51
Amounts Due		1,236.19				1,236.19
Sub-Total	4,352.50	1,380,337.86	4,352.50	2,036.00	67,580.84	1,458,659.70
Amounts Overpaid		(12,846.94)				(12,846.94)
Total	\$ 4,352.50	\$ 1,367,490.92	\$ 4,352.50	\$ 2,036.00	\$ 67,580.84	\$ 1,445,812.76

Summary of Ad Valorem Taxes, Acreage Assessment Taxes and Distributions**Regular Assessments: October 1, 2017 through September 30, 2018****Regular Collections: August 9, 2018 through July 12, 2019****Other Collections: June 1, 2018 through May 31, 2019**

	Net Taxes Collected	Other Additions	Commissions and Deductions	Total Taxes Due Agencies	Amounts Remitted To Agencies
<u>Distribution</u>					
<u>State</u>					
Ad Valorem Taxes	\$ 1,351,054.81	\$ 840.24	\$ (115,325.58)	\$ 1,236,569.47	\$ (1,236,569.47)
<u>Barbour County</u>					
Ad Valorem Taxes	1,949,551.62	1,207.83	(158,477.17)	1,792,282.28	(1,792,282.28)
<u>Barbour County Schools</u>					
Ad Valorem Taxes	2,393,447.39	1,101.93	(162,057.45)	2,232,491.87	(2,232,491.87)
<u>Municipal</u>					
Ad Valorem Taxes	2,652,125.84		(193,065.19)	2,459,060.65	(2,459,060.65)
Sub-Total Ad Valorem Taxes	8,346,179.66	3,150.00	(628,925.39)	7,720,404.27	(7,720,404.27)
<u>Other</u>					
Acreage Assessments	34,928.55		(1,397.14)	33,531.41	(33,531.41)
Totals	<u>\$ 8,381,108.21</u>	<u>\$ 3,150.00</u>	<u>\$ (630,322.53)</u>	<u>\$ 7,753,935.68</u>	<u>\$ (7,753,935.68)</u>

State Ad Valorem Tax Collections and Distribution**Regular Assessments: October 1, 2017 through September 30, 2018****Regular Collections: August 9, 2018 through July 12, 2019****Other Collections: June 1, 2018 through May 31, 2019**

	General	Soldier	School	Total State Taxes
Millage Rates	2.5 Mills	1.0 Mill	3.0 Mills	
Net Valuations	201,717,020	201,695,000	215,022,420	
Net Taxes Collected	\$ 504,292.55	\$ 201,695.00	\$ 645,067.26	\$ 1,351,054.81
Other Additions	312.86	125.14	402.24	840.24
Amount for Disbursements	504,605.41	201,820.14	645,469.50	1,351,895.05
Disbursements				
Commissions on Assessments	5,757.93	4,033.90	12,901.35	22,693.18
Commissions on Collections	5,757.93	4,033.90	12,901.35	22,693.18
Salary - Revenue Commissioner	3,499.51	1,399.81	4,497.50	9,396.82
Salary - Supernumerary Official	7,313.22	2,925.29	9,398.80	19,637.31
Reappraisal Budget	15,396.06	6,059.09	19,449.94	40,905.09
Sub-Total	37,724.65	18,451.99	59,148.94	115,325.58
Remittances	466,880.76	183,368.15	586,320.56	1,236,569.47
Total	\$ 504,605.41	\$ 201,820.14	\$ 645,469.50	\$ 1,351,895.05

County Ad Valorem Tax Collections and Distribution**Regular Assessments: October 1, 2017 through September 30, 2018****Regular Collections: August 9, 2018 through July 12, 2019****Other Collections: June 1, 2018 through May 31, 2019**

	General	Road and Bridge	Hospital	Total County Taxes
Millage Rates	5.0 Mills	2.0 Mills	2.0 Mills	
Net Valuations	216,628,500	216,602,280	216,602,280	
Net Taxes Collected	\$ 1,083,142.50	\$ 433,204.56	\$ 433,204.56	\$ 1,949,551.62
Other Additions	671.03	268.40	268.40	1,207.83
Amount for Disbursements	1,083,813.53	433,472.96	433,472.96	1,950,759.45
<u>Disbursements</u>				
Commissions on Assessments	11,546.43	8,664.09	8,664.09	28,874.61
Commissions on Collections	11,546.43	8,664.09	8,664.09	28,874.61
Salary - Revenue Commissioner	7,502.13	3,000.85	3,000.85	13,503.83
Salary - Supernumerary Official	15,677.81	6,271.13	6,271.13	28,220.07
Reappraisal Budget	33,068.71	12,967.67	12,967.67	59,004.05
Sub-Total	79,341.51	39,567.83	39,567.83	158,477.17
Remittances	1,004,472.02	393,905.13	393,905.13	1,792,282.28
Total	\$ 1,083,813.53	\$ 433,472.96	\$ 433,472.96	\$ 1,950,759.45

County School Ad Valorem Tax Collections and Distribution
Regular Assessments: October 1, 2017 through September 30, 2018
Regular Collections: August 9, 2018 through July 12, 2019
Other Collections: June 1, 2018 through May 31, 2019

	County-Wide	District #1	District #1 Special	District #55	Total County School Taxes
Millage Rates	4.0 Mills	4.0 Mills	6.0 Mills	3.0 Mills	
Net Valuations	237,803,380	104,117,250	104,118,000	133,685,620	
Net Taxes Collected	\$ 951,213.52	\$ 416,469.00	\$ 624,708.00	\$ 401,056.87	\$ 2,393,447.39
Other Additions	592.64	259.26		250.03	1,101.93
Amount for Disbursements	951,806.16	416,728.26	624,708.00	401,306.90	2,394,549.32
<u>Disbursements</u>					
Commissions on Assessments	19,024.27	8,329.38		8,021.14	35,374.79
Commissions on Collections	19,024.27	8,329.38		8,021.14	35,374.79
Salary - Revenue Commissioner	6,621.06	2,878.05		2,807.26	12,306.37
Salary - Supernumerary Official	13,836.57	6,014.49		5,866.56	25,717.62
Reappraisal Budget	28,644.26	12,458.03		12,181.59	53,283.88
Sub-Total	87,150.43	38,009.33		36,897.69	162,057.45
Remittances	864,655.73	378,718.93	624,708.00	364,409.21	2,232,491.87
Total	\$ 951,806.16	\$ 416,728.26	\$ 624,708.00	\$ 401,306.90	\$ 2,394,549.32

County-Wide School Ad Valorem Tax Collections and Distribution
Regular Assessments: October 1, 2017 through September 30, 2018
Regular Collections: August 9, 2018 through July 12, 2019
Other Collections: June 1, 2018 through May 31, 2019

	Barbour County Board of Education	Eufaula City Board of Education	Total County-Wide School Tax
Allocation Determined By State Superintendent of Education	24.13495%	75.86505%	100.00000%
Net Taxes Collected	\$ 229,574.91	\$ 721,638.61	\$ 951,213.52
Other Additions	143.03	449.61	592.64
Amount for Disbursements	<u>229,717.94</u>	<u>722,088.22</u>	<u>951,806.16</u>
<u>Disbursements</u>			
Commissions on Assessments	4,591.50	14,432.77	19,024.27
Commissions on Collections	4,591.50	14,432.77	19,024.27
Salary - Revenue Commissioner	1,597.99	5,023.07	6,621.06
Salary - Supernumerary Official	3,339.45	10,497.12	13,836.57
Reappraisal Budget	6,913.28	21,730.98	28,644.26
Sub-Total	<u>21,033.72</u>	<u>66,116.71</u>	<u>87,150.43</u>
Remittances	208,684.22	655,971.51	864,655.73
Total	<u>\$ 229,717.94</u>	<u>\$ 722,088.22</u>	<u>\$ 951,806.16</u>

Municipal Ad Valorem Tax Collections and Distribution
Regular Assessments: October 1, 2017 through September 30, 2018
Regular Collections: August 9, 2018 through July 12, 2019
Other Collections: June 1, 2018 through May 31, 2019

	Eufaula General	Eufaula School	Clayton	Louisville	Clio	Bakerhill	Total Municipal Taxes
Millage Rates	7.0 Mills	13.0 Mills	10.0 Mills	8.0 Mills	10.0 Mills	5.0 Mills	
Net Valuations	109,510,530	133,735,630	6,572,890	3,950,750	4,288,560	1,353,680	
Net Taxes Collected	\$ 766,573.71	\$ 1,738,563.20	\$ 65,728.94	\$ 31,605.98	\$ 42,885.63	\$ 6,768.38	\$ 2,652,125.84
Amount for Disbursements	766,573.71	1,738,563.20	65,728.94	31,605.98	42,885.63	6,768.38	2,652,125.84
<u>Disbursements</u>							
Commissions on Assessments	12,103.06	28,687.29	1,082.52	521.88	709.45	111.82	43,216.02
Commissions on Collections	12,103.06	28,687.29	1,082.52	521.88	709.45	111.82	43,216.02
Salary - Revenue Commissioner	6,456.82	12,167.94	464.12	220.48	296.52	47.10	19,652.98
Reappraisal Budget	28,820.55	53,583.59	2,061.65	975.83	1,316.39	222.16	86,980.17
Sub-Total	59,483.49	123,126.11	4,690.81	2,240.07	3,031.81	492.90	193,065.19
Remittances	707,090.22	1,615,437.09	61,038.13	29,365.91	39,853.82	6,275.48	2,459,060.65
Total	\$ 766,573.71	\$ 1,738,563.20	\$ 65,728.94	\$ 31,605.98	\$ 42,885.63	\$ 6,768.38	\$ 2,652,125.84

Distribution of Fees and Other Collections***Regular Assessments: October 1, 2017 through September 30, 2018******Regular Collections: August 9, 2018 through July 12, 2019******Other Collections: June 1, 2018 through May 31, 2019***

	State	County	Board of Education	Municipal	Officials and Other	Total
<u>Deductions from Ad Valorem Taxes</u>						
Commissions on Assessing	\$	\$	130,857.17	\$	\$	\$ 130,857.17
Commissions on Collecting			130,857.17			130,857.17
Provision for Salary - Revenue Commissioner			54,860.00			54,860.00
Provision for Supernumerary Officials			73,575.00			73,575.00
Provision for Reappraisal Maintenance			240,173.19			240,173.19
Sub-Total Deductions from Ad Valorem Taxes			630,322.53			630,322.53
<u>Other Fees and Collections</u>						
Fees on Assessments		5.00				5.00
Fees on Collections		9,120.00				9,120.00
Citation Fees		3,895.00				3,895.00
Mail Fees		5,334.79				5,334.79
Sale Fee		420.00				420.00
Clean-Up Fee		1,160.00				1,160.00
Excess Land Sales		68,580.70				68,580.70
Fire Protection Fees - Ad Valorem		142,219.29				142,219.29
Transaction Fees - Ad Valorem		68,688.00				68,688.00
Advertising Fees		8,059.02				8,059.02
Alabama Firefighter's Annuity Fund					754.08	754.08
Alabama Rescue Squads					1,025.72	1,025.72
Land Redemptions from Individuals					29,817.49	29,817.49
Manufactured Home Registrations	4,685.25	28,304.50	4,685.25	2,211.00		39,886.00
Interest Earned on Bank Accounts		1,455.86				1,455.86
Amount for Disbursements	4,685.25	967,564.69	4,685.25	2,211.00	31,597.29	1,010,743.48
<u>Disbursements</u>						
Remittances	4,685.25	966,108.83	4,685.25	2,211.00	31,597.29	1,009,287.62
Amounts Due		1,455.86				1,455.86
Total	\$ 4,685.25	\$ 967,564.69	\$ 4,685.25	\$ 2,211.00	\$ 31,597.29	\$ 1,010,743.48

Rates of Taxation

October 1, 2017 through September 30, 2023

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
Public Buildings, Roads and Bridges	2.0 Mills
Hospital	2.0 Mills
County-Wide School	4.0 Mills
District #1 Special (*)	6.0 Mills
District #1 Four Mills (**)	4.0 Mills
District #55	3.0 Mills

(*) Levied pursuant to *Constitution of Alabama of 2022*, Section 269.08 (commonly referred to as “Amendment 778”) requires that each public Board of Education have a minimum of 10 mills of ad valorem tax.

(**) Levied pursuant to the *Code of Alabama 1975*, Section 45-3-243.20, beginning October 1, 2012 through September 30, 2043.

Municipal Taxes

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

Eufaula – General	7.0 Mills
Eufaula – School	13.0 Mills
Clayton	10.0 Mills
Louisville	8.0 Mills
Clio	10.0 Mills
Bakerhill	5.0 Mills

Timber Tax

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

Fire Protection Service Fee

Fire protection service fees were assessed on certain owners of dwellings at a rate of \$30.00 per year and on owners of commercial buildings at a rate of \$75.00 per year as provided by the *Code of Alabama 1975*, Section 45-3-140.03.

***Special Funds of the Revenue Commissioner
Summary of Receipts, Disbursements and Balances
June 1, 2018 through May 31, 2024***

	Special Fund of the Revenue Commissioner	Manufactured Home Trust Fund
<u>Receipts</u>		
Manufactured Home Fees	\$	\$ 5,309.00
Interest	89.35	
Interest Earned on Ad Valorem Tax Collections	846.68	
Total Receipts	<u>936.03</u>	<u>5,309.00</u>
<u>Disbursements</u>		
Total Disbursements		
Excess of Receipts Over/(Under) Disbursements	936.03	5,309.00
Balances - June 1, 2018	<u>894.56</u>	<u>4,904.39</u>
Balances - May 31, 2024	<u>\$ 1,830.59</u>	<u>\$ 10,213.39</u>

Schedule of Charges
October 1, 2017 through September 30, 2023

Person/Official Charged	Date	Fund/Account	Amount Charged	Amount Paid	Amount Relieved By Chief Examiner	Amount Unpaid	Description of Charge
<u>Jointly Due from:</u>							
Marshall J. Williams, III, Revenue Commissioner	10/30/2018 through	Property Account	\$ 509,262.89	\$	\$	\$ 509,262.89	Money received from taxpayers was not deposited into the official bank accounts of the Revenue Commissioner.
Sonya Bennett Nix, Bookkeeper	12/31/2025						
Total Joint Charges			509,262.89			509,262.89	
<u>Directly Due from:</u>							
Marshall J. Williams, III, Revenue Commissioner	10/01/2017 through	Property Account	5,512.96		5,512.96		Petitions for Refund from the prior examination were not deposited into the official bank account of the Revenue Commissioner.
	09/30/2023						
Total Direct Charges			5,512.96		5,512.96		
Total Charges			\$ 514,775.85	\$	\$ 5,512.96	\$ 509,262.89	

Orders of the Chief Examiner

ORDER OF THE CHIEF EXAMINER
RE: OFFICE OF REVENUE COMMISSIONER, BARBOUR COUNTY
OCTOBER 1, 2017 THROUGH SEPTEMBER 30, 2023

This matter of amounts due from Marshall J. Williams, III, Revenue Commissioner, Barbour County, Alabama, was brought before me on the 5th day of August 2026, pursuant to the provisions of the *Code of Alabama 1975*, Section 41-5A-20. I am of the opinion that the Revenue Commissioner has provided evidence to constitute just cause for relieving charges in the amount of \$5,512.96, therefore relief from these charges is granted. Further, I am of the opinion that the Revenue Commissioner has failed to show just cause why the remaining charges in the amount of \$509,262.89 should not be paid, therefore, relief from these charges is denied.

Entered this the 28th day of August, 2026.

A handwritten signature in black ink, appearing to read 'R. L. Riddle', is written over a horizontal line.

Rachel Laurie Riddle
Chief Examiner

ORDER OF THE CHIEF EXAMINER
RE: OFFICE OF REVENUE COMMISSIONER, BARBOUR COUNTY
OCTOBER 1, 2017 THROUGH SEPTEMBER 30, 2023

The amounts due from the former bookkeeper, Sonya Bennett Nix, Office of Revenue Commissioner, Barbour County, Alabama, demanded by the Department, pursuant to the provisions of the *Code of Alabama 1975*, Section 41-5A-20, have been brought before me. Sonya Bennett Nix has stated her intent not to appear and show cause on the set date; therefore, I am of the opinion that Sonya Bennett Nix has failed to show just cause why the amounts due should not be paid. Therefore, relief is denied.

Entered this the 28th day of August, 2026.

A handwritten signature in black ink, appearing to read 'R. L. Riddle', written over a horizontal line.

Rachel Laurie Riddle
Chief Examiner