

GWA
GARLAND, WILLIAMS & ASSOCIATES, PC
CERTIFIED PUBLIC ACCOUNTANTS
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May 27, 2014

Terrell County Board of Commissioners
P. O. Box 525
Dawson, Georgia 39842

Gentlemen:

In response for an audit of the Terrell County Tax Commissioner's office for the period October 1, 2013 through April 30, 2014, the following is a summary of my findings. I am also providing a recap of all tax collections and resulting balances due the taxing authorities in the separate document entitled "Supplemental Information."

- (1) At April 30, 2014, the tax commissioner owed \$ 403,592.56 to the following entities. The majority of these balances due were for 2013 property tax collections not timely posted in the computer at the time the print outs were prepared for pay outs. The tax commissioner explains that she tries to post all checks and does not understand why they are not on the payout sheets.

State of Georgia	\$ 1,053.73
Terrell County	203,476.81
School System	198,820.23
City of Dawson	<u>241.79</u>
Total	\$ <u>403,592.56</u>

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MEMBERS:
THE AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

THE GEORGIA SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS

- (2) The following checks (with dates) had not been deposited by the tax commissioner by May 20, 2014. These checks are shown as collected and included in my audit and are reflected in the balances due the taxing authorities. The tax commissioner's explanation was that these checks were presented to the bank with some other checks on different deposit slips and that the bank must have overlooked the deposit slips listing (and as a result, not deposited) these checks.

<u>Date</u>	<u>Amount</u>
3/3/2014	\$ 3,529.38
3/17/2014	3,777.48
3/17/2014	2,185.88
3/18/2014	1,150.27
3/22/2014	3,877.58
3/28/2014	367.01
3/28/2014	35,982.70
3/31/2014	99.16
4/3/2014	920.65
4/3/2014	47,547.19
4/8/2014	<u>52,068.11</u>
Total	<u>\$ 151,505.41</u>

- (3) The delinquent tax collections from the sheriff's office for the years 2012 and prior have not been posted in the computer system as paid for the period August, 2013 through April 30, 2014. This presents problems for people contacting the tax commissioner's office in regards to the status of back year taxes being paid or not. The tax commissioner realizes these taxes have not been posted, but explains she has not had time to post these collections.
- (4) The tax commissioner maintains 7 checking accounts and has not performed monthly bank reconciliations on these accounts. Monthly bank reconciliations should be performed on these accounts. Bank reconciliations would identify any excess money not being paid out such as the amounts listed in item 1.

If there are any questions regarding the above, please contact.

Respectfully submitted,

Garland, Williams & Associates

GARLAND, WILLIAMS & ASSOCIATES

**TERRELL COUNTY, GEORGIA
SUPPLEMENTAL INFORMATION
APRIL 30, 2014**

PREPARED BY:

**GARLAND, WILLIAMS AND ASSOCIATES
Certified Public Accountants
P.O. Box 70427
Albany, Georgia 31708-0427**

TERRELL COUNTY, GEORGIA
SUMMARY OF TAX COMMISSIONER'S BALANCE DUE (OVERPAID)
APRIL 30, 2014

	<u>STATE</u>	<u>COUNTY</u>	<u>COUNTY SCHOOL</u>
2014 Motor Vehicle Taxes	(50.62)	(3,336.34)	0.00
2014 Mobile Home Taxes	30.16	3,315.09	3,823.36
2014 Timber Taxes	(11.35)	11.31	(24.01)
2014 TATV Tax	0.00	0.00	0.00
2013 Tax Statement	1,075.38	188,007.97	193,904.69
2012 Tax Statement	0.00	0.00	0.00
2011 Tax Statement	0.00	0.00	0.00
2010 Tax Statement	0.00	0.00	0.00
2009 Tax Statement	0.00	0.00	0.00
2008 Tax Statement	0.00	0.00	0.00
2007 Tax Statement	0.00	0.00	0.00
2006 and Prior Statement	0.00	0.00	0.00
Other Collections	0.00	14,564.65	0.00
Interest on Checking Account	<u>10.16</u>	<u>914.13</u>	<u>1,116.19</u>
 Due April 30, 2014	 1,053.73	 203,476.81	 198,820.23
 May, 2014 Remittances for April, 2014 Balances Due	 <u>0.00</u>	 <u>0.00</u>	 <u>0.00</u>
 Due (Overpaid) after May, 2014 Remittances	 <u>1,053.73</u>	 <u>203,476.81</u>	 <u>198,820.23</u>

Balances to Account For:

Cash on Hand-Undeposited Checks	151,505.41
Tax Commissioner Bank Account	(37,071.26)
Motor Vehicle Tax Account	5,143.30
Motor Vehicle Tag Account	343,495.69
TATV Bank Account	<u>15,588.59</u>
 Total	 <u>478,661.73</u>

TERRELL COUNTY, GEORGIA
SUMMARY OF TAX COMMISSIONER'S BALANCE DUE (OVERPAID)
APRIL 30, 2014

<u>BRONWOOD</u>	<u>DAWSON</u>	<u>PARROTT</u>	<u>SASSER</u>	<u>TOTALS</u>
0.00	41.13	0.00	0.00	(3,345.83)
0.00	0.00	0.00	0.00	7,168.61
0.00	0.00	0.00	0.00	(24.05)
0.00	0.00	0.00	0.00	0.00
0.00	200.66	0.00	0.00	383,188.70
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	14,564.65
<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,040.48</u>
0.00	241.79	0.00	0.00	403,592.56
<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>0.00</u>	<u>241.79</u>	<u>0.00</u>	<u>0.00</u>	<u>403,592.56</u>

Balances Accounted For:

Due April 30, 2014, From Above	403,592.56
Partial Payments	59,480.58
Motor Vehicle Fees Due State	0.00
Undistributed TATV Tax	15,588.59
Refunds Payable	<u>0.00</u>
 Total	 <u>478,661.73</u>

TERRELL COUNTY, GEORGIA
2014 AD VALOREM TAXES
APRIL 30, 2014

The following collections and remittances for the period January 1, 2014 through April 30, 2014 will be included in the subsequent period's SUMMARY OF TAX COMMISSIONER'S ACCOUNT - TAX YEAR 2014

<u>MOTOR VEHICLE TAXES</u>	<u>COLLECTIONS</u>	<u>INTEREST AND PENALTIES</u>	<u>COMMISSIONS/ADM FEES</u>	<u>REMITTANCES</u>	<u>BALANCES DUE (OVERPAID)</u>
State of Georgia	843.74	0.00	(101.25)	(793.11)	(50.62)
County	75,945.61	0.00	3,078.29	(82,360.24)	(3,336.34)
County Wide Schools	92,732.39	0.00	(2,318.30)	(90,414.09)	0.00
Bronwood	1,183.36	0.00	(71.01)	(1,112.35)	0.00
Dawson	10,113.11	0.00	(565.66)	(9,506.32)	41.13
Parrott	<u>368.90</u>	<u>0.00</u>	<u>(22.07)</u>	<u>(346.83)</u>	<u>0.00</u>
Totals	<u>181,187.11</u>	<u>0.00</u>	<u>(0.00)</u>	<u>(184,532.94)</u>	<u>(3,345.83)</u>
<u>MOBILE HOME TAXES</u>					
State of Georgia	56.47	0.00	(6.78)	(19.53)	30.16
County	5,081.39	0.00	161.89	(1,928.19)	3,315.09
County Wide Schools	6,204.55	0.00	(155.11)	(2,226.08)	3,823.36
Bronwood	0.00	0.00	0.00	0.00	0.00
Dawson	0.00	0.00	0.00	0.00	0.00
Parrott	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Totals	<u>11,342.41</u>	<u>0.00</u>	<u>(0.00)</u>	<u>(4,173.80)</u>	<u>7,168.61</u>
<u>TIMBER TAX</u>					
State of Georgia	189.28	0.00	(22.71)	(177.92)	(11.35)
County	17,033.89	0.00	542.69	(17,565.27)	11.31
County Wide Schools	<u>20,799.03</u>	<u>0.00</u>	<u>(519.98)</u>	<u>(20,303.06)</u>	<u>(24.01)</u>
Totals	<u>38,022.20</u>	<u>0.00</u>	<u>0.00</u>	<u>(38,046.25)</u>	<u>(24.05)</u>
<u>TATV TAX</u>					
State of Georgia	176,834.21	0.00	(1,768.34)	(175,065.87)	0.00
County	64,501.25	0.00	4,637.24	(69,138.49)	0.00
County Wide Schools	53,796.09	0.00	(1,344.91)	(52,451.18)	0.00
Bronwood	2,138.54	0.00	(128.31)	(2,010.23)	0.00
Dawson	21,307.13	0.00	(1,278.43)	(20,028.70)	0.00
Parrott	931.06	0.00	(55.86)	(875.20)	0.00
Sasser	<u>1,023.23</u>	<u>0.00</u>	<u>(61.39)</u>	<u>(961.84)</u>	<u>0.00</u>
Totals	<u>320,531.51</u>	<u>0.00</u>	<u>(0.00)</u>	<u>(320,531.51)</u>	<u>0.00</u>

TERRELL COUNTY, GEORGIA
SUMMARY OF TAX COMMISSIONER'S ACCOUNT - TAX YEAR 2013
APRIL 30, 2014

	<u>STATE</u>	<u>COUNTY</u>	<u>COUNTY SCHOOL</u>
<u>CHARGES:</u>			
Property Tax Digest	31,757.81	3,056,612.59	3,698,188.37
Property Tax Not on Digest	215.79	19,421.32	23,714.18
Motor Vehicle Taxes	4,413.89	308,971.43	363,791.65
Mobile Home Tax	105.72	7,398.67	8,711.41
Timber Tax	263.66	18,787.27	22,185.63
Heavy Duty Equipment Tax	0.00	0.00	0.00
Breach of Preferential Covenan	0.00	0.00	0.00
Forest Land Protection Grant	0.00	0.00	0.00
Interest-Property Tax	63.69	5,926.80	7,169.42
Interest-Mobile Home Tax	0.61	42.66	50.22
Penalties and Costs to County	0.00	244.86	0.00
Tax Receiver's Commission	0.00	1,529.48	0.00
Tax Collector's Commission	<u>0.00</u>	<u>99,448.20</u>	<u>0.00</u>
 Total Charges	 <u>36,821.17</u>	 <u>3,518,383.28</u>	 <u>4,123,810.88</u>
<u>CREDITS:</u>			
Remittances:			
Prior to September 30, 2013	3,594.72	279,587.90	309,194.17
After September 30, 2013	26,513.72	2,810,442.66	3,233,876.13
Uncollected Property Taxes, April 30, 2014	2,542.04	240,344.75	291,016.02
Tax Receiver's Commission	1,529.48	0.00	0.00
Tax Collector's Commission	1,565.83	0.00	95,819.87
Errors and Adjustments	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
 Net Credits	 35,745.79	 3,330,375.31	 3,929,906.19
Balances Due (Overpaid)	<u>1,075.38</u>	<u>188,007.97</u>	<u>193,904.69</u>
 Total Credits	 <u>36,821.17</u>	 <u>3,518,383.28</u>	 <u>4,123,810.88</u>
<u>TATV Tax:</u>			
Collections	446,783.82	150,469.05	126,139.95
Administrative Fees and Commissions	<u>(4,467.83)</u>	<u>11,651.20</u>	<u>(3,153.51)</u>
 Net Tax	 442,315.99	 162,120.25	 122,986.44
Remittances Prior to September 30, 2013	(293,193.67)	(105,272.66)	(77,707.88)
Remittances After September 30, 2013	<u>(149,122.32)</u>	<u>(56,847.59)</u>	<u>(45,278.56)</u>
 Balances Due (Overpaid)	 <u>0.00</u>	 <u>0.00</u>	 <u>0.00</u>

TERRELL COUNTY, GEORGIA
SUMMARY OF TAX COMMISSIONER'S ACCOUNT - TAX YEAR 2013
APRIL 30, 2014

<u>BRONWOOD</u>	<u>DAWSON</u>	<u>PARROTT</u>	<u>SASSER</u>	<u>TOTALS</u>
0.00	0.00	0.00	0.00	6,786,558.77
0.00	0.00	0.00	0.00	43,351.29
5,260.23	40,943.26	1,566.35	0.00	724,946.81
137.56	42.73	0.00	0.00	16,396.09
0.00	0.00	0.00	0.00	41,236.56
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	13,159.91
0.00	0.00	0.00	0.00	93.49
0.00	0.00	0.00	0.00	244.86
0.00	0.00	0.00	0.00	1,529.48
<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>99,448.20</u>
<u>5,397.79</u>	<u>40,985.99</u>	<u>1,566.35</u>	<u>0.00</u>	<u>7,726,965.46</u>
3,877.95	29,862.19	1,219.41	0.00	627,336.34
1,195.98	9,278.49	252.95	0.00	6,081,559.93
0.00	0.00	0.00	0.00	533,902.81
0.00	0.00	0.00	0.00	1,529.48
323.86	1,644.65	93.99	0.00	99,448.20
<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
5,397.79	40,785.33	1,566.35	0.00	7,343,776.76
<u>0.00</u>	<u>200.66</u>	<u>0.00</u>	<u>0.00</u>	<u>383,188.70</u>
<u>5,397.79</u>	<u>40,985.99</u>	<u>1,566.35</u>	<u>0.00</u>	<u>7,726,965.46</u>
6,262.03	55,641.36	2,471.42	2,799.54	790,567.17
<u>(375.72)</u>	<u>(3,338.48)</u>	<u>(147.68)</u>	<u>(167.98)</u>	<u>0.00</u>
5,886.31	52,302.88	2,323.74	2,631.56	790,567.17
(3,952.41)	(39,480.47)	(1,684.47)	(2,124.89)	(523,416.45)
<u>(1,933.90)</u>	<u>(12,822.41)</u>	<u>(639.27)</u>	<u>(506.67)</u>	<u>(267,150.72)</u>
<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

TERRELL COUNTY, GEORGIA
SUMMARY OF TAX COMMISSIONER'S ACCOUNT - TAX YEAR 2012
APRIL 30, 2014

	<u>STATE</u>	<u>COUNTY</u>	<u>COUNTY SCHOOL</u>
<u>CHARGES:</u>			
Balances Due (Overpaid) October 1, 2013	(600.47)	42,361.36	44,907.11
Uncollected Property Taxes, October 1, 2013	1,775.38	135,305.65	156,734.15
Property Taxes Not on Digest	0.00	0.00	0.00
Mobile Home Taxes	1.35	79.90	88.99
Interest Collected	50.53	3,778.34	4,352.74
Costs and Penalties to County	0.00	9,257.24	0.00
Forest Land Protection Grant	0.00	45,278.44	53,312.12
Overpayment Refund from State	659.03	0.00	0.00
Tax Collector's Commissions Payable to County	<u>0.00</u>	<u>2,393.66</u>	<u>0.00</u>
 Total Charges	 <u>1,885.82</u>	 <u>238,454.59</u>	 <u>259,395.11</u>
<u>CREDITS:</u>			
Remittances	482.01	134,489.94	136,425.01
Uncollected Property Taxes, April 30, 2014	1,356.76	103,964.65	120,623.49
Tax Collector's Commissions	47.05	0.00	2,346.61
Errors and Adjustments	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Net Credits	1,885.82	238,454.59	259,395.11
Balances Due (Overpaid)	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
 Total Credits	 <u>1,885.82</u>	 <u>238,454.59</u>	 <u>259,395.11</u>

TERRELL COUNTY, GEORGIA
SUMMARY OF TAX COMMISSIONER'S ACCOUNT - TAX YEAR 2012
APRIL 30, 2014

<u>BRONWOOD</u>	<u>DAWSON</u>	<u>PARROTT</u>	<u>TOTALS</u>
100.45	1,696.29	34.00	88,498.74
0.00	0.00	0.00	293,815.18
0.00	0.00	0.00	0.00
0.00	0.00	0.00	170.24
0.00	0.00	0.00	8,181.61
0.00	0.00	0.00	9,257.24
0.00	0.00	0.00	98,590.56
0.00	0.00	0.00	659.03
<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,393.66</u>
<u>100.45</u>	<u>1,696.29</u>	<u>34.00</u>	<u>501,566.26</u>
100.45	1,696.29	34.00	273,227.70
0.00	0.00	0.00	0.00
0.00	0.00	0.00	225,944.90
0.00	0.00	0.00	2,393.66
<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
100.45	1,696.29	34.00	501,566.26
<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>100.45</u>	<u>1,696.29</u>	<u>34.00</u>	<u>501,566.26</u>

TERRELL COUNTY, GEORGIA
SUMMARY OF TAX COMMISSIONER'S ACCOUNT - TAX YEAR 2011
APRIL 30, 2014

	<u>STATE</u>	<u>COUNTY</u>	<u>COUNTY SCHOOL</u>	<u>TOTALS</u>
<u>CHARGES:</u>				
Balances Due (Overpaid)				
October 1, 2013	128.54	0.00	0.00	128.54
Uncollected Property Taxes,				
October 1, 2013	1,353.34	89,021.79	97,369.88	187,745.01
Property Taxes Not on Digest	0.00	0.00	0.00	0.00
Mobile Home Taxes	0.00	0.00	0.00	0.00
Interested Collected	93.70	6,088.10	6,646.09	12,827.89
Costs and Penalties to County	0.00	7,858.88	0.00	7,858.88
Tax Collector's Commissions				
Payable to County	<u>0.00</u>	<u>948.47</u>	<u>0.00</u>	<u>948.47</u>
Total Charges	<u>1,575.58</u>	<u>103,917.24</u>	<u>104,015.97</u>	<u>209,508.79</u>
<u>CREDITS:</u>				
Remittances	584.24	41,705.92	35,015.95	77,306.11
Uncollected Property Taxes,				
April 30, 2014	940.71	62,211.32	68,102.18	131,254.21
Tax Collector's Commissions	50.63	0.00	897.84	948.47
Errors and Adjustments	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Net Credits	1,575.58	103,917.24	104,015.97	209,508.79
Balances Due (Overpaid)	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Credits	<u>1,575.58</u>	<u>103,917.24</u>	<u>104,015.97</u>	<u>209,508.79</u>

TERRELL COUNTY, GEORGIA
SUMMARY OF TAX COMMISSIONER'S ACCOUNT - TAX YEAR 2010
APRIL 30, 2014

	<u>STATE</u>	<u>COUNTY</u>	<u>COUNTY SCHOOL</u>	<u>TOTALS</u>
<u>CHARGES:</u>				
Balances Due (Overpaid)				
October 1, 2013	0.00	0.00	0.00	0.00
Uncollected Property Taxes,				
October 1, 2013	1,028.67	64,099.62	70,462.27	135,590.56
Property Taxes Not on Digest	0.00	0.00	0.00	0.00
Mobile Home Taxes	0.00	0.00	0.00	0.00
Interest Collected	86.02	5,401.87	5,900.90	11,388.79
Costs and Penalties to County	0.00	4,483.32	0.00	4,483.32
Tax Collector's Commissions				
Payable to County	<u>0.00</u>	<u>611.85</u>	<u>0.00</u>	<u>611.85</u>
Total Charges	<u>1,114.69</u>	<u>74,596.66</u>	<u>76,363.17</u>	<u>152,074.52</u>
<u>CREDITS:</u>				
Remittances	303.40	26,265.07	22,547.44	49,115.91
Uncollected Property Taxes,				
April 30, 2014	777.58	48,331.59	53,237.59	102,346.76
Tax Collector's Commissions	33.71	0.00	578.14	611.85
Errors and Adjustments	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Net Credits	1,114.69	74,596.66	76,363.17	152,074.52
Balances Due (Overpaid)	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Credits	<u>1,114.69</u>	<u>74,596.66</u>	<u>76,363.17</u>	<u>152,074.52</u>

TERRELL COUNTY, GEORGIA
SUMMARY OF TAX COMMISSIONER'S ACCOUNT - TAX YEAR 2009
APRIL 30, 2014

	<u>STATE</u>	<u>COUNTY</u>	<u>COUNTY SCHOOL</u>	<u>TOTALS</u>
<u>CHARGES:</u>				
Balances Due (Overpaid) October 1, 2013	0.00	0.00	0.00	0.00
Uncollected Property Taxes, October 1, 2013	650.00	41,233.29	45,228.91	87,112.20
Property Taxes Not on Digest	0.00	0.00	0.00	0.00
Mobile Home Taxes	0.00	0.00	0.00	0.00
Interest Collected	41.59	2,844.78	3,039.44	5,925.81
Costs and Penalties to County	0.00	1,977.01	0.00	1,977.01
Tax Collector's Commissions Payable to County	<u>0.00</u>	<u>260.73</u>	<u>0.00</u>	<u>260.73</u>
 Total Charges	 <u>691.59</u>	 <u>46,315.81</u>	 <u>48,268.35</u>	 <u>95,275.75</u>
<u>CREDITS:</u>				
Remittances	121.77	11,492.65	9,640.99	21,255.41
Uncollected Property Taxes, April 30, 2014	556.29	34,823.16	38,380.16	73,759.61
Tax Collector's Commissions	13.53	0.00	247.20	260.73
Errors and Adjustments	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Net Credits	691.59	46,315.81	48,268.35	95,275.75
Balances Due (Overpaid)	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
 Total Credits	 <u>691.59</u>	 <u>46,315.81</u>	 <u>48,268.35</u>	 <u>95,275.75</u>

TERRELL COUNTY, GEORGIA
SUMMARY OF TAX COMMISSIONER'S ACCOUNT - TAX YEAR 2008
APRIL 30, 2014

<u>CHARGES:</u>	<u>STATE</u>	<u>COUNTY</u>	<u>COUNTY SCHOOL</u>	<u>TOTALS</u>
Balances Due (Overpaid)				
October 1, 2013	0.00	0.00	0.00	0.00
Uncollected Property Taxes,				
October 1, 2013	264.54	16,504.18	16,988.27	33,756.99
Property Taxes Not on Digest	0.00	0.00	0.00	0.00
Mobile Home Taxes	0.00	0.00	0.00	0.00
Interest Collected	31.95	1,891.50	1,978.93	3,902.38
Costs and Penalties to County	0.00	963.74	0.00	963.74
Tax Collector's Commissions				
Payable to County	<u>0.00</u>	<u>145.59</u>	<u>0.00</u>	<u>145.59</u>
Total Charges	<u>296.49</u>	<u>19,505.01</u>	<u>18,967.20</u>	<u>38,768.70</u>
<u>CREDITS:</u>				
Remittances	79.49	6,337.87	5,333.47	11,750.83
Uncollected Property Taxes,				
April 30, 2014	208.17	13,167.14	13,496.97	26,872.28
Tax Collector's Commissions	8.83	0.00	136.76	145.59
Errors and Adjustments	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Net Credits	296.49	19,505.01	18,967.20	38,768.70
Balances Due (Overpaid)	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Credits	<u>296.49</u>	<u>19,505.01</u>	<u>18,967.20</u>	<u>38,768.70</u>

TERRELL COUNTY, GEORGIA
SUMMARY OF TAX COMMISSIONER'S ACCOUNT - TAX YEAR 2007
APRIL 30, 2014

<u>CHARGES:</u>	<u>STATE</u>	<u>COUNTY</u>	<u>COUNTY SCHOOL</u>	<u>TOTALS</u>
Balances Due (Overpaid)				
October 1, 2013	0.00	0.00	0.00	0.00
Uncollected Property Taxes,				
October 1, 2013	163.03	9,688.67	10,097.54	19,949.24
Property Taxes Not on Digest	0.00	0.00	0.00	0.00
Mobile Home Taxes	0.00	0.00	0.00	0.00
Interest Collected	1.04	61.70	64.32	127.06
Costs and Penalties to County	0.00	50.72	0.00	50.72
Tax Collector's Commissions				
Payable to County	<u>0.00</u>	<u>4.13</u>	<u>0.00</u>	<u>4.13</u>
 Total Charges	 <u>164.07</u>	 <u>9,805.22</u>	 <u>10,161.86</u>	 <u>20,131.15</u>
 <u>CREDITS:</u>				
Remittances	2.26	203.61	151.18	357.05
Uncollected Property Taxes,				
April 30, 2014	161.56	9,601.61	10,006.80	19,769.97
Tax Collector's Commissions	0.25	0.00	3.88	4.13
Errors and Adjustments	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Net Credits	164.07	9,805.22	10,161.86	20,131.15
Balances Due (Overpaid)	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
 Total Credits	 <u>164.07</u>	 <u>9,805.22</u>	 <u>10,161.86</u>	 <u>20,131.15</u>

TERRELL COUNTY, GEORGIA
SUMMARY OF TAX COMMISSIONER'S ACCOUNT - TAX YEAR 2006 AND PRIOR
APRIL 30, 2014

<u>CHARGES:</u>	<u>STATE</u>	<u>COUNTY</u>	<u>COUNTY SCHOOL</u>	<u>TOTALS</u>
Balances Due (Overpaid)				
October 1, 2013	0.00	0.00	0.00	0.00
Property Tax Collected	5.80	307.55	308.37	621.72
Mobile Home Taxes	0.00	0.00	0.00	0.00
Interest Collected	8.78	464.48	467.88	941.14
Costs and Penalties to County	0.00	100.73	0.00	100.73
Tax Collector's Commissions Payable to County	<u>0.00</u>	<u>20.87</u>	<u>0.00</u>	<u>20.87</u>
Total Charges	<u>14.58</u>	<u>893.63</u>	<u>776.25</u>	<u>1,684.46</u>
 <u>CREDITS:</u>				
Remittances	13.12	893.63	756.84	1,663.59
Tax Collector's Commissions	<u>1.46</u>	<u>0.00</u>	<u>19.41</u>	<u>20.87</u>
Net Credits	14.58	893.63	776.25	1,684.46
Balances Due (Overpaid)	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Credits	<u>14.58</u>	<u>893.63</u>	<u>776.25</u>	<u>1,684.46</u>

TERRELL COUNTY, GEORGIA
 STATEMENT OF TAX COMMISSIONER'S OTHER COLLECTIONS
 APRIL 30, 2014

	Balance Due <u>9/30/2013</u>	Collections 10/1/2013- <u>4/30/2014</u>	Total Payable	Remittances & Deductions	Balance Due <u>4/30/2014</u>
Sales Tax Vendors Comp	520.24	0.00	520.24	(520.24)	0.00
Tag and Title Fees	6,518.50	5,640.00	12,158.50	(6,518.50)	5,640.00
Motor Vehicle Tax Penalties	18,913.00	5,048.28	23,961.28	(18,913.00)	5,048.28
Tag Penalties	11,716.51	4,140.57	15,857.08	(11,716.51)	4,140.57
Abandoned Research	44.00	20.00	64.00	(44.00)	20.00
Duplicate Registration	6.00	4.00	10.00	(6.00)	4.00
Printed Checks	0.00	(228.34)	(228.34)	0.00	(228.34)
Bank Service Charges	(196.72)	(4.35)	(201.07)	196.72	(4.35)
Miscellaneous	<u>0.00</u>	<u>(55.51)</u>	<u>(55.51)</u>	<u>0.00</u>	<u>(55.51)</u>
Totals	<u>37,521.53</u>	<u>14,564.65</u>	<u>52,086.18</u>	<u>(37,521.53)</u>	<u>14,564.65</u>

TERRELL COUNTY, GEORGIA
SUMMARY OF UNCOLLECTED TAXES
APRIL 30, 2014

	<u>STATE</u>	<u>COUNTY</u>	<u>COUNTY SCHOOL</u>	<u>TOTALS</u>
2013 Property Tax	2,542.04	240,344.75	291,016.02	533,902.81
2012 Property Tax	1,356.76	103,964.65	120,623.49	225,944.90
2011 Property Tax	940.71	62,211.32	68,102.18	131,254.21
2010 Property Tax	777.58	48,331.59	53,237.59	102,346.76
2009 Property Tax	556.29	34,823.16	38,380.16	73,759.61
2008 Property Tax	208.17	13,167.14	13,496.97	26,872.28
2007 Property Tax	<u>161.56</u>	<u>9,601.61</u>	<u>10,006.80</u>	<u>19,769.97</u>
Totals	<u>6,543.11</u>	<u>512,444.22</u>	<u>594,863.21</u>	<u>1,113,850.54</u>