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GARLAND, WILLIAMS & ASSOCIATES, PC
CERTIFIED PUBLIC ACCOUNTANTS
P.O. BOX 70427, ALBANY, GEORGIA 31708-0427 (229) 432-6762 FAX (229) 436-0360

January 19, 2016

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

Gentlemen:

In planning and performing our audit of the financial statements of Terrell County, Georgia for the year ended September 30, 2015, we considered its internal control in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control.

However, we noted certain matters that came to our attention involving the internal control and its operation in regards to the Terrell County Tax Commissioner. The matters we noted are as follows:

- (1) At September 30, 2015, the tax commissioner owed (overpaid) \$ 241,356.46 to the following entities. The majority of these balances due were for 2014 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 | \$ (1,775.94) |
| Terrell County | 148,942.45 |
| School System | 90,783.58 |
| City of Dawson | 5,494.98 |
| City of Bronwood | 810.07 |
| City of Parrott | <u>(2,898.68)</u> |
| Total | \$ <u>241,356.46</u> |

The tax commissioner should check and reconcile the computer postings monthly in order to find why she has excess funds so that these funds can be properly disbursed to the appropriate taxing authorities.

- (2) Numerous delinquent tax collections from the sheriff's office for prior year taxes have not been posted in the computer system as paid. This presents problems for people contacting the tax commissioner's office in regards to the status of back year taxes being paid or not.

GREGORY R. GARLAND, C.P.A.
WILLIAM H. WILLIAMS, JR., CPA

GGARLAND@GARLANDWILLIAMS.COM
WILLCPA@AOL.COM

MEMBERS:
THE AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

THE GEORGIA SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS

- (3) The tax commissioner maintains 10 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
 SUMMARY OF TAX COMMISSIONER'S BALANCE DUE (OVERPAID)
 SEPTEMBER 30, 2015

| COUNTY | COUNTY | STATE | |
|--|------------|------------|--|
| 2015 Motor Vehicle Taxes | 18,542.77 | 184.42 | 2015 Motor Vehicle Taxes |
| 2015 Mobile Home Taxes | 2,251.17 | 0.13 | 2015 Mobile Home Taxes |
| 2015 Timber Taxes | 2,487.44 | (24.00) | 2015 Timber Taxes |
| 2015 TATV Tax | 0.00 | 0.00 | 2015 TATV Tax |
| 2014 Tax Statement | 57,981.20 | (2,312.42) | 2014 Tax Statement |
| 2013 Tax Statement | 0.00 | (495.21) | 2013 Tax Statement |
| 2012 Tax Statement | 0.00 | 0.00 | 2012 Tax Statement |
| 2011 Tax Statement | 0.00 | 0.00 | 2011 Tax Statement |
| 2010 Tax Statement | 0.00 | 0.00 | 2010 Tax Statement |
| 2009 Tax Statement | 0.00 | 0.00 | 2009 Tax Statement |
| 2008 Tax Statement | 0.00 | 0.00 | 2008 Tax Statement |
| 2007 and Prior Statements | 0.00 | 0.00 | 2007 and Prior Statements |
| Other Collectors | 0.00 | 0.00 | Other Collectors |
| Interest on Checking Account | 21.93 | 0.18 | Interest on Checking Account |
| Due September 30, 2015 | 80,783.28 | (2,724.42) | Due September 30, 2015 |
| October 2014 Remittance | 0.00 | 0.00 | October 2014 Remittance |
| September 2014 Remittance | 0.00 | 0.00 | September 2014 Remittance |
| Due (Overpaid) after October 2015 Remittances | 80,783.28 | (2,724.42) | Due (Overpaid) after October 2015 Remittances |
| Balance to Account For | | | Balance to Account For |
| Cash in Transit | 0.00 | | Cash in Transit |
| Tax Commission Bank Account | 41,214.28 | | Tax Commission Bank Account |
| Motor Vehicle Tax Account | 7,728.25 | | Motor Vehicle Tax Account |
| Motor Vehicle Tag Account | 200,242.20 | | Motor Vehicle Tag Account |
| TATV Bank Account | 0.00 | | TATV Bank Account |
| Total | 248,484.73 | | Total |

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)
SEPTEMBER 30, 2015

| | <u>STATE</u> | <u>COUNTY</u> | <u>COUNTY SCHOOL</u> |
|--|-----------------------|-----------------------|--------------------------|
| 2015 Motor Vehicle Taxes | 161.43 | 10,762.87 | 19,640.77 |
| 2015 Mobile Home Taxes | 0.13 | 4,969.77 | 5,251.17 |
| 2015 Timber Taxes | (71.05) | 7,338.21 | 8,467.84 |
| 2015 TATV Tax | 0.00 | 0.00 | 0.00 |
| 2014 Tax Statement | (1,200.43) | 88,272.18 | 57,392.20 |
| 2013 Tax Statement | (666.21) | 0.00 | 0.00 |
| 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 and Prior Statement | 0.00 | 0.00 | 0.00 |
| Other Collections | 0.00 | 37,573.55 | 0.00 |
| Interest on Checking Account | <u>0.19</u> | <u>25.87</u> | <u>31.60</u> |
| Due September 30, 2015 | (1,775.94) | 148,942.45 | 90,783.58 |
| October, 2014 Remittances for September, 2014 Balances Du | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> |
| Due (Overpaid) after October, 2015 Remittances | <u>(1,775.94)</u> | <u>148,942.45</u> | <u>90,783.58</u> |

Balances to Account For:

| | |
|-------------------------------|-----------------------|
| Cash In Transit | 0.00 |
| Tax Commissioner Bank Account | 41,224.29 |
| Motor Vehicle Tax Account | 7,730.50 |
| Motor Vehicle Tag Account | 200,642.20 |
| TATV Bank Account | <u>0.00</u> |
| Total | <u>249,596.99</u> |

TERRELL COUNTY, GEORGIA
SUMMARY OF TAX COMMISSIONER'S BALANCE DUE (OVERPAID)
SEPTEMBER 30, 2015

| <u>BRONWOOD</u> | <u>DAWSON</u> | <u>PARROTT</u> | <u>SASSER</u> | <u>TOTALS</u> |
|-----------------|-----------------|-------------------|---------------|-------------------|
| 469.51 | 4,198.86 | 77.19 | 0.00 | 35,310.63 |
| 0.00 | 1.46 | 0.00 | 0.00 | 10,222.53 |
| 0.00 | 0.00 | 0.00 | 0.00 | 15,735.00 |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 340.56 | 1,294.66 | (2,975.87) | 0.00 | 143,123.30 |
| 0.00 | 0.00 | 0.00 | 0.00 | (666.21) |
| 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 | 37,573.55 |
| <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>57.66</u> |
| 810.07 | 5,494.98 | (2,898.68) | 0.00 | 241,356.46 |
| <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> |
| <u>810.07</u> | <u>5,494.98</u> | <u>(2,898.68)</u> | <u>0.00</u> | <u>241,356.46</u> |

Balances Accounted For:

| | |
|-----------------------------------|--------------------------|
| Due September 30, 2015 From Above | 241,356.46 |
| Partial Payments | 8,240.53 |
| Motor Vehicle Fees Due State | 0.00 |
| Undistributed TATV Tax | 0.00 |
| Refunds Payable | <u>0.00</u> |
| Total | <u>249,596.99</u> |

TERRELL COUNTY, GEORGIA
2014 AD VALOREM TAXES
SEPTEMBER 30, 2015

The following collections and remittances for the period January 1, 2015 through September 30, 2015 will be included in the subsequent period's SUMMARY OF TAX COMMISSIONER'S ACCOUNT - TAX YEAR 2015

| <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 | 1,263.51 | 0.00 | (151.62) | (950.46) | 161.43 |
| County | 170,567.49 | 0.00 | 6,634.76 | (166,439.38) | 10,762.87 |
| County Wide Schools | 208,269.38 | 0.00 | (5,206.73) | (183,421.88) | 19,640.77 |
| Bronwood | 2,615.65 | 0.00 | (156.94) | (1,989.20) | 469.51 |
| Dawson | 21,354.16 | 0.00 | (1,054.17) | (16,101.13) | 4,198.86 |
| Parrott | <u>1,088.37</u> | <u>0.00</u> | <u>(65.30)</u> | <u>(945.88)</u> | <u>77.19</u> |
| Totals | <u>405,158.56</u> | <u>0.00</u> | <u>0.00</u> | <u>(369,847.93)</u> | <u>35,310.63</u> |
| <u>MOBILE HOME TAXES</u> | | | | | |
| State of Georgia | 58.15 | 0.18 | (7.00) | (51.20) | 0.13 |
| County | 7,854.85 | 467.49 | 260.16 | (3,612.73) | 4,969.77 |
| County Wide Schools | 9,591.15 | 29.12 | (240.51) | (4,128.59) | 5,251.17 |
| Bronwood | 161.82 | 0.00 | (9.71) | (152.11) | 0.00 |
| Dawson | 73.45 | 0.00 | (2.94) | (69.05) | 1.46 |
| Parrott | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> |
| Totals | <u>17,739.42</u> | <u>496.79</u> | <u>0.00</u> | <u>(8,013.68)</u> | <u>10,222.53</u> |
| <u>TIMBER TAX</u> | | | | | |
| State of Georgia | 86.08 | 0.00 | (10.33) | (146.80) | (71.05) |
| County | 11,620.25 | 0.00 | 365.05 | (4,647.09) | 7,338.21 |
| County Wide Schools | <u>14,188.75</u> | <u>0.00</u> | <u>(354.72)</u> | <u>(5,366.19)</u> | <u>8,467.84</u> |
| Totals | <u>25,895.08</u> | <u>0.00</u> | <u>0.00</u> | <u>(10,160.08)</u> | <u>15,735.00</u> |
| <u>TATV TAX</u> | | | | | |
| State of Georgia | 565,734.67 | 0.00 | (5,657.36) | (560,077.31) | 0.00 |
| County | 216,139.47 | 0.00 | 13,865.95 | (230,005.42) | 0.00 |
| County Wide Schools | 189,226.80 | 0.00 | (4,730.67) | (184,496.13) | 0.00 |
| Bronwood | 5,258.12 | 0.00 | (315.49) | (4,942.63) | 0.00 |
| Dawson | 48,949.98 | 0.00 | (2,937.00) | (46,012.98) | 0.00 |
| Parrott | 1,944.68 | 0.00 | (116.68) | (1,828.00) | 0.00 |
| Sasser | <u>1,812.43</u> | <u>0.00</u> | <u>(108.75)</u> | <u>(1,703.68)</u> | <u>0.00</u> |
| Totals | <u>1,029,066.15</u> | <u>0.00</u> | <u>0.00</u> | <u>(1,029,066.15)</u> | <u>0.00</u> |

TERRELL COUNTY, GEORGIA
SUMMARY OF TAX COMMISSIONER'S ACCOUNT - TAX YEAR 2014
SEPTEMBER 30, 2015

| | <u>STATE</u> | <u>COUNTY</u> | <u>COUNTY SCHOOL</u> |
|---|----------------------|-------------------------|-------------------------|
| <u>CHARGES:</u> | | | |
| Property Tax Digest | 21,157.83 | 3,069,740.86 | 3,714,210.80 |
| Property Tax Not on Digest | 25.93 | 3,502.79 | 4,280.15 |
| Motor Vehicle Taxes | 2,495.14 | 225,646.01 | 274,197.68 |
| Mobile Home Tax | 84.72 | 7,957.19 | 9,312.34 |
| Timber Tax | 299.77 | 26,977.63 | 32,940.69 |
| Alternative Ad Valorem Tax | 0.00 | 18,143.40 | 21,538.18 |
| Breach of Preferential Covenan | 136.72 | 12,304.74 | 15,024.54 |
| Forest Land Protecion Grant | 0.00 | 0.00 | 0.00 |
| Interest-Property Tax | 52.72 | 7,943.18 | 9,575.04 |
| Interest-Mobile Home Tax | 0.68 | 61.64 | 75.25 |
| Penalties and Costs to County | 0.00 | 23,344.01 | 0.00 |
| Tax Receiver's Commission | 0.00 | 1,151.27 | 0.00 |
| Tax Collector's Commission | <u>0.00</u> | <u>100,921.22</u> | <u>0.00</u> |
| Total Charges | <u>24,253.51</u> | <u>3,497,693.94</u> | <u>4,081,154.67</u> |
| <u>CREDITS:</u> | | | |
| Remittances: | | | |
| Prior to September 30, 2014 | 2,150.35 | 219,293.06 | 249,828.06 |
| After September 30, 2014 | 19,996.67 | 3,056,015.89 | 3,514,877.76 |
| Uncollected Property Taxes, September 30, 2015 | 920.36 | 134,112.81 | 161,054.14 |
| Tax Receiver's Commission | 1,151.27 | 0.00 | 0.00 |
| Tax Collector's Commission | 1,235.29 | 0.00 | 98,002.51 |
| Errors and Adjustments | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> |
| Net Credits | 25,453.94 | 3,409,421.76 | 4,023,762.47 |
| Balances Due (Overpaid) | <u>(1,200.43)</u> | <u>88,272.18</u> | <u>57,392.20</u> |
| Total Credits | <u>24,253.51</u> | <u>3,497,693.94</u> | <u>4,081,154.67</u> |
| <u>TATV Tax:</u> | | | |
| Collections | 685,368.08 | 256,514.15 | 217,504.28 |
| Administrative Fees and Commissions | <u>(6,853.70)</u> | <u>17,445.88</u> | <u>(5,437.61)</u> |
| Net Tax | 678,514.38 | 273,960.03 | 212,066.67 |
| Remittances Prior to September 30, 2014 | (514,663.24) | (205,557.34) | (156,752.42) |
| Remittances After September 30, 2014 | <u>(163,851.14)</u> | <u>(68,402.69)</u> | <u>(55,314.25)</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 2014
SEPTEMBER 30, 2015

| <u>BRONWOOD</u> | <u>DAWSON</u> | <u>PARROTT</u> | <u>SASSER</u> | <u>TOTALS</u> |
|-------------------|--------------------|-------------------|-----------------|---------------------|
| 0.00 | 0.00 | 0.00 | 0.00 | 6,805,109.49 |
| 0.00 | 0.00 | 0.00 | 0.00 | 7,808.87 |
| 3,512.16 | 30,044.72 | 1,408.94 | 0.00 | 537,304.65 |
| 122.51 | 0.00 | 0.00 | 0.00 | 17,476.76 |
| 0.00 | 0.00 | 0.00 | 0.00 | 60,218.09 |
| 73.02 | 1,119.81 | 24.65 | 0.00 | 40,899.06 |
| 0.00 | 0.00 | 0.00 | 0.00 | 27,466.00 |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 0.00 | 0.00 | 0.00 | 0.00 | 17,570.94 |
| 0.00 | 0.00 | 0.00 | 0.00 | 137.57 |
| 0.00 | 0.00 | 0.00 | 0.00 | 23,344.01 |
| 0.00 | 0.00 | 0.00 | 0.00 | 1,151.27 |
| <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>100,921.22</u> |
| <u>3,707.69</u> | <u>31,164.53</u> | <u>1,433.59</u> | <u>0.00</u> | <u>7,639,407.93</u> |
| 2,676.85 | 21,539.09 | 1,033.05 | 0.00 | 496,520.46 |
| 467.82 | 6,955.84 | 3,290.39 | 0.00 | 6,601,604.37 |
| 0.00 | 0.00 | 0.00 | 0.00 | 296,087.31 |
| 0.00 | 0.00 | 0.00 | 0.00 | 1,151.27 |
| 222.46 | 1,374.94 | 86.02 | 0.00 | 100,921.22 |
| <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> |
| 3,367.13 | 29,869.87 | 4,409.46 | 0.00 | 7,496,284.63 |
| <u>340.56</u> | <u>1,294.66</u> | <u>(2,975.87)</u> | <u>0.00</u> | <u>143,123.30</u> |
| <u>3,707.69</u> | <u>31,164.53</u> | <u>1,433.59</u> | <u>0.00</u> | <u>7,639,407.93</u> |
| 8,311.20 | 71,478.75 | 3,016.68 | 3,103.08 | 1,245,296.22 |
| <u>(498.67)</u> | <u>(4,288.73)</u> | <u>(180.99)</u> | <u>(186.18)</u> | <u>0.00</u> |
| 7,812.53 | 67,190.02 | 2,835.69 | 2,916.90 | 1,245,296.22 |
| (5,820.43) | (56,395.84) | (2,397.86) | (2,688.33) | (944,275.46) |
| <u>(1,992.10)</u> | <u>(10,794.18)</u> | <u>(437.83)</u> | <u>(228.57)</u> | <u>(301,020.76)</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 2013
SEPTEMBER 30, 2015

| | <u>STATE</u> | <u>COUNTY</u> | <u>COUNTY SCHOOL</u> | <u>DAWSON</u> | <u>PARROTT</u> | <u>TOTALS</u> |
|-------------------------------|------------------------|--------------------------|--------------------------|----------------------|----------------------|--------------------------|
| <u>CHARGES:</u> | | | | | | |
| Balances Due (Overpaid) | | | | | | |
| October 1, 2014 | (120.37) | 132,006.68 | 71,432.72 | 211.77 | 126.04 | 203,656.84 |
| Uncollected Property Taxes, | | | | | | |
| October 1, 2014 | 1,238.67 | 121,479.07 | 146,369.55 | 0.00 | 0.00 | 269,087.29 |
| Property Taxes Not on Digest | 8.50 | 770.41 | 940.80 | 0.00 | 0.00 | 1,719.71 |
| Mobile Home Taxes | 7.89 | 552.24 | 650.22 | 0.00 | 0.00 | 1,210.35 |
| Interest Collected | 43.19 | 4,397.33 | 5,333.91 | 0.00 | 0.00 | 9,774.43 |
| Costs and Penalties to County | 0.00 | 8,335.96 | 0.00 | 0.00 | 0.00 | 8,335.96 |
| Forest Land Protection Grant | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Overpayment Refund from Stat | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Tax Collector's Commissions | | | | | | |
| Payable to County | 0.00 | 1,033.45 | 0.00 | 0.00 | 0.00 | 1,033.45 |
| Total Charges | <u>1,177.88</u> | <u>268,575.14</u> | <u>224,727.20</u> | <u>211.77</u> | <u>126.04</u> | <u>494,818.03</u> |
| <u>CREDITS:</u> | | | | | | |
| Remittances | 865.56 | 175,117.72 | 111,351.68 | 211.77 | 126.04 | 287,672.77 |
| Uncollected Property Taxes, | | | | | | |
| September 30, 2015 | 968.64 | 93,457.42 | 112,351.96 | 0.00 | 0.00 | 206,778.02 |
| Tax Collector's Commissions | 9.89 | 0.00 | 1,023.56 | 0.00 | 0.00 | 1,033.45 |
| Errors and Adjustments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Net Credits | 1,844.09 | 268,575.14 | 224,727.20 | 211.77 | 126.04 | 495,484.24 |
| Balances Due (Overpaid) | (666.21) | 0.00 | 0.00 | 0.00 | 0.00 | (666.21) |
| Total Credits | <u>1,177.88</u> | <u>268,575.14</u> | <u>224,727.20</u> | <u>211.77</u> | <u>126.04</u> | <u>494,818.03</u> |

TERRELL COUNTY, GEORGIA
SUMMARY OF TAX COMMISSIONER'S ACCOUNT - TAX YEAR 2012
SEPTEMBER 30, 2015

| <u>CHARGES:</u> | <u>STATE</u> | <u>COUNTY</u> | <u>COUNTY SCHOOL</u> | <u>TOTALS</u> |
|-------------------------------|-----------------|------------------|--------------------------|-------------------|
| Balances Due (Overpaid) | | | | |
| October 1, 2014 | 645.70 | 0.00 | 0.00 | 645.70 |
| Uncollected Property Taxes, | | | | |
| October 1, 2014 | 1,202.65 | 92,109.00 | 106,940.44 | 200,252.09 |
| Property Taxes Not on Digest | 0.00 | 0.00 | 0.00 | 0.00 |
| Mobile Home Taxes | 3.73 | 220.81 | 245.94 | 470.48 |
| Interested Collected | 34.30 | 2,526.61 | 2,943.94 | 5,504.85 |
| Costs and Penalties to County | 0.00 | 2,921.72 | 0.00 | 2,921.72 |
| Tax Collector's Commissions | | | | |
| Payable to County | <u>0.00</u> | <u>360.87</u> | <u>0.00</u> | <u>360.87</u> |
| Total Charges | <u>1,886.38</u> | <u>98,139.01</u> | <u>110,130.32</u> | <u>210,155.71</u> |
| <u>CREDITS:</u> | | | | |
| Remittances | 790.25 | 15,118.87 | 13,447.67 | 29,356.79 |
| Uncollected Property Taxes, | | | | |
| September 30, 2015 | 1,080.07 | 83,020.14 | 96,337.84 | 180,438.05 |
| Tax Collector's Commissions | 16.06 | 0.00 | 344.81 | 360.87 |
| Errors and Adjustments | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> |
| Net Credits | 1,886.38 | 98,139.01 | 110,130.32 | 210,155.71 |
| Balances Due (Overpaid) | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> |
| Total Credits | <u>1,886.38</u> | <u>98,139.01</u> | <u>110,130.32</u> | <u>210,155.71</u> |

TERRELL COUNTY, GEORGIA
SUMMARY OF TAX COMMISSIONER'S ACCOUNT - TAX YEAR 2011
SEPTEMBER 30, 2015

| <u>CHARGES:</u> | <u>STATE</u> | <u>COUNTY</u> | <u>COUNTY SCHOOL</u> | <u>TOTALS</u> |
|---|------------------------|-------------------------|---------------------------------|--------------------------|
| Balances Due (Overpaid) October 1, 2014 | 203.10 | 0.00 | 0.00 | 203.10 |
| Uncollected Property Taxes, October 1, 2014 | 848.86 | 54,896.56 | 60,361.38 | 116,106.80 |
| Property Taxes Not on Digest | 0.00 | 0.00 | 0.00 | 0.00 |
| Mobile Home Taxes | 3.83 | 226.94 | 252.75 | 483.52 |
| Interest Collected | 62.06 | 3,674.21 | 4,092.29 | 7,828.56 |
| Costs and Penalties to County | 0.00 | 2,503.76 | 0.00 | 2,503.76 |
| Tax Collector's Commissions Payable to County | <u>0.00</u> | <u>389.25</u> | <u>0.00</u> | <u>389.25</u> |
| Total Charges | <u>1,117.85</u> | <u>61,690.72</u> | <u>64,706.42</u> | <u>127,514.99</u> |
| <u>CREDITS:</u> | | | | |
| Remittances | 403.46 | 16,073.03 | 14,312.72 | 30,789.21 |
| Uncollected Property Taxes, September 30, 2015 | 692.13 | 45,617.69 | 50,026.71 | 96,336.53 |
| Tax Collector's Commissions | 22.26 | 0.00 | 366.99 | 389.25 |
| Errors and Adjustments | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> |
| Net Credits | 1,117.85 | 61,690.72 | 64,706.42 | 127,514.99 |
| Balances Due (Overpaid) | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> |
| Total Credits | <u>1,117.85</u> | <u>61,690.72</u> | <u>64,706.42</u> | <u>127,514.99</u> |

TERRELL COUNTY, GEORGIA
SUMMARY OF TAX COMMISSIONER'S ACCOUNT - TAX YEAR 2010
SEPTEMBER 30, 2015

| <u>CHARGES:</u> | <u>STATE</u> | <u>COUNTY</u> | <u>COUNTY SCHOOL</u> | <u>TOTALS</u> |
|-------------------------------|---------------|------------------|--------------------------|------------------|
| Balances Due (Overpaid) | | | | |
| October 1, 2014 | 0.00 | 0.00 | 0.00 | 0.00 |
| Uncollected Property Taxes, | | | | |
| October 1, 2014 | 694.60 | 42,890.01 | 47,275.71 | 90,860.32 |
| 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 | 36.20 | 2,142.88 | 2,386.72 | 4,565.80 |
| Costs and Penalties to County | 0.00 | 1,250.71 | 0.00 | 1,250.71 |
| Tax Collector's Commissions | | | | |
| Payable to County | <u>0.00</u> | <u>206.44</u> | <u>0.00</u> | <u>206.44</u> |
| Total Charges | <u>730.80</u> | <u>46,490.04</u> | <u>49,662.43</u> | <u>96,883.27</u> |
| <u>CREDITS:</u> | | | | |
| Remittances | 106.26 | 8,446.81 | 7,590.38 | 16,143.45 |
| Uncollected Property Taxes, | | | | |
| September 30, 2015 | 612.73 | 38,043.23 | 41,877.42 | 80,533.38 |
| Tax Collector's Commissions | 11.81 | 0.00 | 194.63 | 206.44 |
| Errors and Adjustments | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> |
| Net Credits | 730.80 | 46,490.04 | 49,662.43 | 96,883.27 |
| Balances Due (Overpaid) | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> |
| Total Credits | <u>730.80</u> | <u>46,490.04</u> | <u>49,662.43</u> | <u>96,883.27</u> |

TERRELL COUNTY, GEORGIA
SUMMARY OF TAX COMMISSIONER'S ACCOUNT - TAX YEAR 2009
SEPTEMBER 30, 2015

| <u>CHARGES:</u> | <u>STATE</u> | <u>COUNTY</u> | <u>COUNTY SCHOOL</u> | <u>TOTALS</u> |
|-------------------------------|---------------|------------------|--------------------------|------------------|
| Balances Due (Overpaid) | | | | |
| October 1, 2014 | 0.00 | 0.00 | 0.00 | 0.00 |
| Uncollected Property Taxes, | | | | |
| October 1, 2014 | 494.50 | 30,393.05 | 33,595.84 | 64,483.39 |
| 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 | 21.60 | 1,279.27 | 1,424.83 | 2,725.70 |
| Costs and Penalties to County | 0.00 | 569.91 | 0.00 | 569.91 |
| Tax Collector's Commissions | | | | |
| Payable to County | <u>0.00</u> | <u>117.13</u> | <u>0.00</u> | <u>117.13</u> |
| Total Charges | <u>516.10</u> | <u>32,359.36</u> | <u>35,020.67</u> | <u>67,896.13</u> |
| <u>CREDITS:</u> | | | | |
| Remittances | 60.27 | 4,652.95 | 4,306.73 | 9,019.95 |
| Uncollected Property Taxes, | | | | |
| September 30, 2015 | 449.13 | 27,706.41 | 30,603.51 | 58,759.05 |
| Tax Collector's Commissions | 6.70 | 0.00 | 110.43 | 117.13 |
| Errors and Adjustments | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> |
| Net Credits | 516.10 | 32,359.36 | 35,020.67 | 67,896.13 |
| Balances Due (Overpaid) | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> |
| Total Credits | <u>516.10</u> | <u>32,359.36</u> | <u>35,020.67</u> | <u>67,896.13</u> |

TERRELL COUNTY, GEORGIA
SUMMARY OF TAX COMMISSIONER'S ACCOUNT - TAX YEAR 2008
SEPTEMBER 30, 2015

| <u>CHARGES:</u> | <u>STATE</u> | <u>COUNTY</u> | <u>COUNTY SCHOOL</u> | <u>TOTALS</u> |
|-------------------------------|---------------|------------------|--------------------------|------------------|
| Balances Due (Overpaid) | | | | |
| October 1, 2014 | 0.00 | 0.00 | 0.00 | 0.00 |
| Uncollected Property Taxes, | | | | |
| October 1, 2014 | 179.80 | 11,487.81 | 11,739.99 | 23,407.60 |
| 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 | 5.08 | 300.76 | 314.67 | 620.51 |
| Costs and Penalties to County | 0.00 | 190.01 | 0.00 | 190.01 |
| Tax Collector's Commissions | | | | |
| Payable to County | <u>0.00</u> | <u>36.52</u> | <u>0.00</u> | <u>36.52</u> |
| Total Charges | <u>184.88</u> | <u>12,015.10</u> | <u>12,054.66</u> | <u>24,254.64</u> |
| <u>CREDITS:</u> | | | | |
| Remittances | 19.95 | 1,538.23 | 1,338.03 | 2,896.21 |
| Uncollected Property Taxes, | | | | |
| September 30, 2015 | 162.72 | 10,476.87 | 10,682.32 | 21,321.91 |
| Tax Collector's Commissions | 2.21 | 0.00 | 34.31 | 36.52 |
| Errors and Adjustments | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> |
| Net Credits | 184.88 | 12,015.10 | 12,054.66 | 24,254.64 |
| Balances Due (Overpaid) | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> |
| Total Credits | <u>184.88</u> | <u>12,015.10</u> | <u>12,054.66</u> | <u>24,254.64</u> |

TERRELL COUNTY, GEORGIA
SUMMARY OF TAX COMMISSIONER'S ACCOUNT - TAX YEAR 2007 AND PRIOR
SEPTEMBER 30, 2015

| <u>CHARGES:</u> | <u>STATE</u> | <u>COUNTY</u> | <u>COUNTY SCHOOL</u> | <u>TOTALS</u> |
|--|--------------|-----------------|--------------------------|-----------------|
| Balances Due (Overpaid) | | | | |
| October 1, 2014 | 0.00 | 0.00 | 0.00 | 0.00 |
| Property Tax Collected | 26.24 | 1,577.19 | 1,629.01 | 3,232.44 |
| Mobile Home Taxes | 0.00 | 0.00 | 0.00 | 0.00 |
| Interest Collected | 2.29 | 120.29 | 120.08 | 242.66 |
| Costs and Penalties to County | 0.00 | 114.35 | 0.00 | 114.35 |
| Tax Collector's Commissions Payable to County | <u>0.00</u> | <u>46.58</u> | <u>0.00</u> | <u>46.58</u> |
| Total Charges | <u>28.53</u> | <u>1,858.41</u> | <u>1,749.09</u> | <u>3,636.03</u> |
| <u>CREDITS:</u> | | | | |
| Remittances | 25.68 | 1,858.41 | 1,705.36 | 3,589.45 |
| Tax Collector's Commissions | <u>2.85</u> | <u>0.00</u> | <u>43.73</u> | <u>46.58</u> |
| Net Credits | 28.53 | 1,858.41 | 1,749.09 | 3,636.03 |
| Balances Due (Overpaid) | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> |
| Total Credits | <u>28.53</u> | <u>1,858.41</u> | <u>1,749.09</u> | <u>3,636.03</u> |

TERRELL COUNTY, GEORGIA
 STATEMENT OF TAX COMMISSIONER'S OTHER COLLECTIONS
 SEPTEMBER 30, 2015

| | Balance Due <u>9/30/2014</u> | Collections 10/1/2014- <u>9/30/2015</u> | Total <u>Payable</u> | Remittances & Deductions | Balance Due <u>9/30/2015</u> |
|-----------------------------|---|--|---------------------------------|---|---|
| Tag and Title Fees | 0.00 | 15,097.00 | 15,097.00 | 0.00 | 15,097.00 |
| Motor Vehicle Tax Penalties | 0.00 | 11,332.99 | 11,332.99 | 0.00 | 11,332.99 |
| Tag Penalties | 0.00 | 10,069.94 | 10,069.94 | 0.00 | 10,069.94 |
| Abandoned Research | 0.00 | 56.00 | 56.00 | 0.00 | 56.00 |
| Duplicate Registration | 0.00 | 1.00 | 1.00 | 0.00 | 1.00 |
| Printed Checks | 0.00 | (366.64) | (366.64) | 0.00 | (366.64) |
| Bank Service Charges | 0.00 | (36.55) | (36.55) | 0.00 | (36.55) |
| Miscellaneous | <u>1,116.81</u> | <u>1,419.81</u> | <u>2,536.62</u> | <u>(1,116.81)</u> | <u>1,419.81</u> |
| Totals | <u>1,116.81</u> | <u>37,573.55</u> | <u>38,690.36</u> | <u>(1,116.81)</u> | <u>37,573.55</u> |

**TERRELL COUNTY, GEORGIA
SUMMARY OF UNCOLLECTED TAXES
SEPTEMBER 30, 2015**

| | <u>STATE</u> | <u>COUNTY</u> | <u>COUNTY SCHOOL</u> | <u>TOTALS</u> |
|-------------------|-----------------|-------------------|--------------------------|-------------------|
| 2014 Property Tax | 920.36 | 134,112.81 | 161,054.14 | 296,087.31 |
| 2013 Property Tax | 968.64 | 93,457.42 | 112,351.96 | 206,778.02 |
| 2012 Property Tax | 1,080.07 | 83,020.14 | 96,337.84 | 180,438.05 |
| 2011 Property Tax | 692.13 | 45,617.69 | 50,026.71 | 96,336.53 |
| 2010 Property Tax | 612.73 | 38,043.23 | 41,877.42 | 80,533.38 |
| 2009 Property Tax | 449.13 | 27,706.41 | 30,603.51 | 58,759.05 |
| 2008 Property Tax | <u>162.72</u> | <u>10,476.87</u> | <u>10,682.32</u> | <u>21,321.91</u> |
| Totals | <u>4,885.78</u> | <u>432,434.57</u> | <u>502,933.90</u> | <u>940,254.25</u> |