

1225 Air Base Boulevard
Montgomery, AL 36108

TAX COLLECTOR



MR FRANK MILES



The tax collector collects taxes on all real and personal property in the county, except cars.



The tax collector receives a commission on all taxes collected by him.



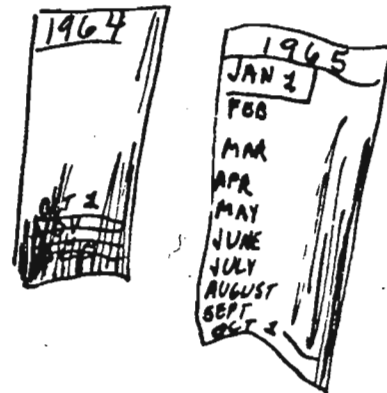
He also collects special taxes. He receives 2% of all collections of special taxes.



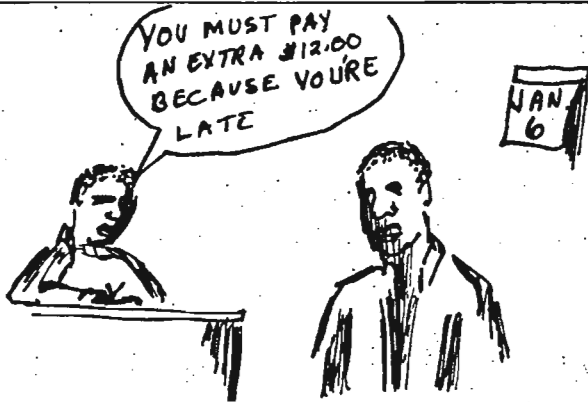
On regular taxes, he may get a salary or commission for his job.



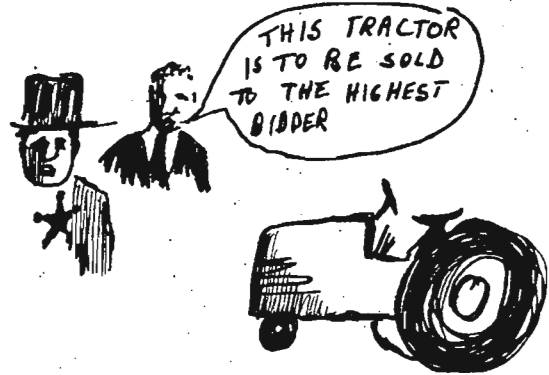
If he gets a commission he gets paid 1% of money collected.



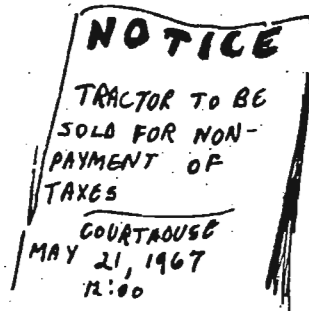
Taxes can be paid from Oct. 1st to Jan. 1st to the tax collector.



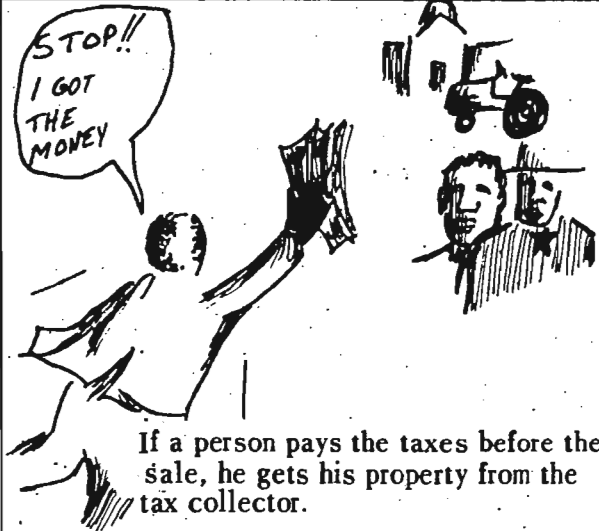
If a person pays his taxes after Jan. 1st, 6% is added to the amount of taxes paid.



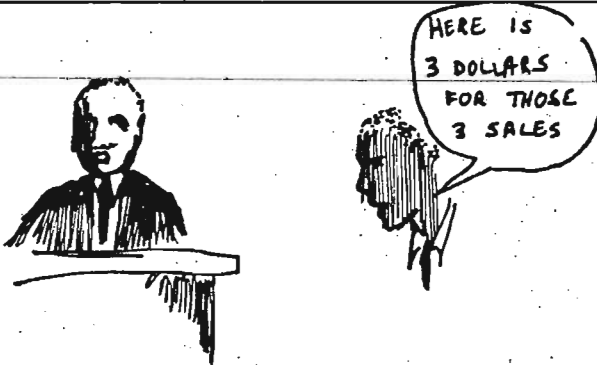
The tax collector can sell personal property for non-payment of taxes.



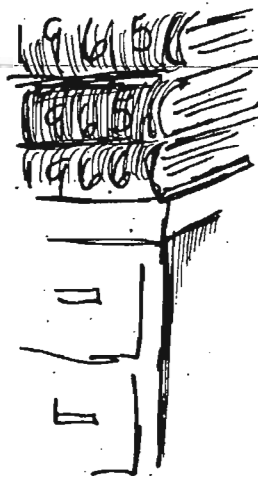
Before selling property the tax collector must give ten(10) days notice.



If a person pays the taxes before the sale, he gets his property from the tax collector.



The tax collector gets \$1.00 for every sale.



He keeps a record of taxes paid each year.

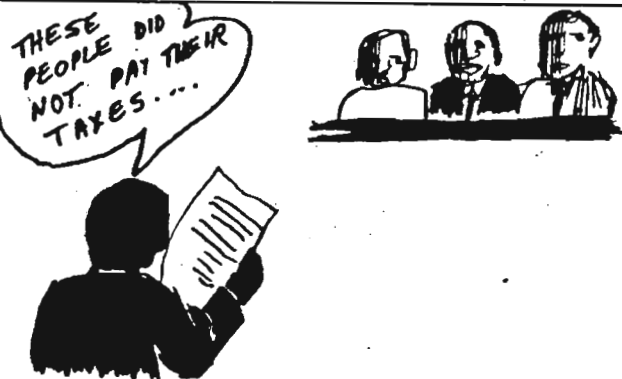
Trenholm State Technical College
1225 Air Base Boulevard
Montgomery, AL 36108



He turns the tax books over to the county commissioner at the end of each year.



He reports to the department of revenue in Montgomery.



He reports to the county board of revenue in June, and tells who he could not collect taxes from and how much the taxes were.



The list of people who did not pay is called the 'list of insolvents'.



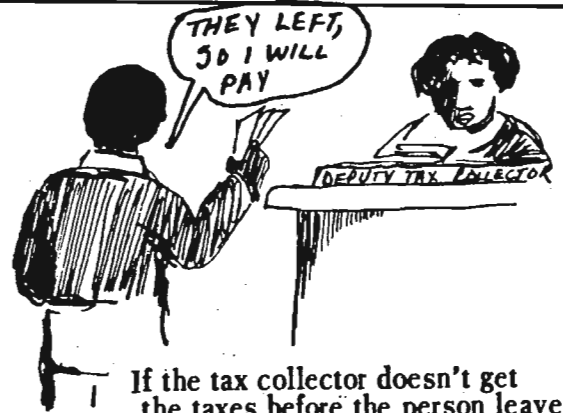
The tax assessor makes a list of people she has charged too much.



The board of revenue looks at the list of people who said they couldn't pay and says which persons he couldn't collect from.



If someone is going to leave the county before paying his taxes, the tax collector can sell the property.



If the tax collector doesn't get the taxes before the person leaves the county, he is responsible for the taxes.

Trenholm State Technical College
1225 Air Base Boulevard
Montgomery, AL 36108