

ADDENDUM TO AN ARGUMENT FOR TAX REFORM BASED ON
JUDEO-CHRISTIAN ETHICS

Susan Pace Hamill

The table published below provides corrections to Table 5 of Appendix C of the article, Susan Pace Hamill, *An Argument for Tax Reform Based on Judeo-Christian Ethics*, 54 ALA. L. REV. 1, 94 (2002). It has been brought to our attention that, except for Winston County, the gross amount of property tax assessed for each county published in Table 5 reflect a greater total than the actual gross amount of property tax assessed for each class of property in those counties. Table 5 also overstates the total gross property tax assessed for the entire state.

We have determined that the conversion process of transcribing the original Excel file of Table 5 provided to the *Alabama Law Review* into a format suitable for printing inadvertently altered the formula summing the column reflecting the total property tax assessed for each county (other than Winston) and for the entire state. Specifically, the published total for each county in Table 5 reflects the summation of the correct total of that county plus the correct totals of the two counties immediately below it on the table.

For example, the version of Table 5 published in 2002 overstates the total gross property tax total of Pickens and Sumter counties by adding to their correct totals of \$4,501,647 and \$2,794,499, respectively, the correct totals of the two counties below each on the table (for Pickens that would be Sumter and Tuscaloosa counties, and for Sumter that would be Tuscaloosa and Walker counties). The version of Table 5 published in 2002 overstates the gross property tax total of Washington County by adding to its correct total of \$9,972,334 the correct total of only Winston County because there are no counties below Winston on the table. Similarly, the version of Table 5 published in 2002 overstates the gross property tax total for the state of Alabama by adding to its correct total of \$1,562,939,114 the sum of all the correct totals of all the West Alabama counties, \$119,925,003, which is the only figure below it on the table. For Winston County, the version of Table 5 published in 2002 of \$5,001,150 reflects the correct total because there were no counties below it on the table.

We have determined that for Tables 1, 2, 3, and 4 of Appendix C, the conversion process of transcribing the original Excel files provided to the *Alabama Law Review* to a format suitable for printing was not affected by the inadvertent alteration of the summation formula. We are absolutely confident that the published erroneous totals in 2002 for the Western coun-

ties and for the state of Alabama in Table 5 are solely the result of this inadvertent alteration of the summation formula and in no way impact the conclusions of the article, which were reached based on the correct figures reflected in the original computer files actually provided to the *Alabama Law Review*. Table 5, as published in Volume 59 of the *Alabama Law Review*, reflects the true totals of the gross property tax assessed for each of these counties in Table 5 as well as the true total of gross property tax assessed at the state level. This corrected version of Table 5 replaces the version published in Volume 54.*

*. A more detailed description of how the conversion process transcribing the original Excel file of Table 5 provided to the ALABAMA LAW REVIEW into a format suitable for printing inadvertently altered the formula summing the columns, as well as a detailed table comparing the published version of Table 5 in 2002 to the original Excel file provided to the ALABAMA LAW REVIEW, are on file with the ALABAMA LAW REVIEW and Professor Susan Pace Hamill (the author of the article) and is available upon request.

Table 1. Corrected Table 5 That Appeared in Susan Pace Hamill, An Argument for Tax Reform Based on Judeo-Christian Ethics, 54 Ala. L. Rev. 1, 94 (2002).

TOTAL REVENUE BY CLASS OF PROPERTY											
	TOTALS	CLASS 1	CLASS 2	CLASS 3 OTHER	CLASS 3 CURRENT USE	CLASS 4					
STATE OF ALABAMA	\$1,562,939,114	\$140,800,053	9%	\$865,776,203	56%	\$459,623,645	29%	\$22,040,594	2%	\$74,698,619	4%
TOTAL FOR ALL WEST COUNTIES	\$119,925,003	\$16,027,600	13%	\$58,826,757	49%	\$33,339,343	28%	\$4,143,779	4%	\$7,587,524	6%
WEST ALABAMA COUNTIES											
Bibb	\$2,784,557	\$383,510	14%	\$977,881	35%	\$955,079	34%	\$144,150	5%	\$323,937	12%
Choctaw	\$4,282,886	\$437,719	10%	\$2,421,521	57%	\$877,856	20%	\$300,774	7%	\$245,016	6%
Clarke	\$7,193,586	\$558,737	8%	\$3,210,804	44%	\$2,521,259	35%	\$478,204	7%	\$424,582	6%
Fayette	\$2,796,536	\$345,341	12%	\$1,135,366	41%	\$1,023,928	37%	\$4,422	0%*	\$287,479	10%
Greene	\$2,484,043	\$1,359,653	55%	\$360,404	15%	\$453,089	18%	\$204,794	8%	\$106,103	4%
Hale	\$2,936,973	\$513,819	17%	\$991,236	34%	\$853,969	29%	\$295,240	10%	\$284,709	10%
Lamar	\$3,014,289	\$307,848	10%	\$1,383,863	46%	\$1,001,232	33%	\$26,792	1%	\$294,554	10%
Marengo	\$4,892,133	\$802,607	16%	\$2,147,908	44%	\$1,039,681	21%	\$523,945	11%	\$377,992	8%
Marion	\$4,517,281	\$372,480	8%	\$2,197,626	49%	\$1,372,797	31%	\$194,319	4%	\$380,059	8%
Perry	\$2,458,795	\$418,598	17%	\$636,056	26%	\$924,063	38%	\$258,061	10%	\$222,017	9%
Pickens	\$4,501,647	\$587,220	13%	\$1,776,900	39%	\$1,736,483	39%	\$41,957	1%	\$357,087	8%
Sumter	\$3,794,499	\$688,957	18%	\$1,472,853	39%	\$1,246,683	33%	\$226,028	6%	\$159,978	4%
Tuscaloosa	\$47,495,650	\$3,216,642	7%	\$28,308,756	60%	\$13,076,708	27%	\$500,908	1%	\$2,392,636	5%
Walker	\$11,796,645	\$2,793,476	24%	\$4,518,203	38%	\$3,338,019	28%	\$154,621	1%	\$992,326	9%
Washington	\$9,972,333	\$2,786,005	28%	\$5,124,340	52%	\$1,116,496	11%	\$608,444	6%	\$337,048	3%
Winston	\$5,001,150	\$454,988	9%	\$2,163,040	43%	\$1,800,001	36%	\$181,120	4%	\$402,001	8%

* Due to rounding, the percentage of revenue from Class 3 Current Use property in Fayette County, which technically is 0.158%, is reported as 0%.