



Department of Revenue

Jefferson County, Alabama

October 1, 2019 through September 30, 2024

Filed: December 19, 2025

ALABAMA DEPARTMENT OF
EXAMINERS of Public Accounts

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



Rachel Laurie Riddle
Chief Examiner

State of Alabama
Department of
Examiners of Public Accounts

P.O. Box 302251, Montgomery, AL 36130-2251
401 Adams Avenue, Suite 280
Montgomery, Alabama 36104-4338
Telephone (334) 777-0500
FAX (334) 242-1775

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

Dear Madam:

An examination was conducted on the Department of Revenue, Jefferson County, Alabama, for the period October 1, 2019 through September 30, 2024, by Examiners Kim Q. Huynh and Jeffryl Martin. I, Kim Q. Huynh, served as 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,

Kim Q. Huynh
Examiner of Public Accounts

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Department of **Examiners of Public Accounts**

EXAMINER'S SUMMARY

**Department of Revenue
Jefferson County, Alabama
October 1, 2019 through September 30, 2024**

PURPOSE AND SCOPE OF THE EXAMINATION

This report presents the results of an examination of the Department of Revenue, Jefferson County, Alabama, (hereinafter referred to as the "Department of Revenue") and a review of the Department of Revenue'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 Department of Revenue's operating authority. Mr. Travis A. Hulsey served as Revenue Director from the beginning of the examination period through June 30, 2023. Mr. Scott Moore served as Revenue Director beginning July 1, 2023 through the remainder of the examination period.

Exhibits 1, 3, 5, 7 and 9 provide information on the receipts and disbursements that were collected by the Department of Revenue during the examination period. Exhibits 2, 4, 6, 8 and 10 provide information on the motor vehicle ad valorem taxes that were assessed and collected by the Department of Revenue during the examination period. Taxes were assessed based on the rates shown on Exhibit 11 for the State, County, Boards of Education and the various municipalities.

RESULTS OF THE EXAMINATION

Tests performed during the examination did not disclose any significant instances of noncompliance with applicable state and local laws and regulations.

EXIT CONFERENCE

The Officials were invited to and attended an exit conference to discuss the results of the examination. Representing the Department of Examiners of Public Accounts were Josh Taylor, Audit Manager and Kim Huynh, Examiner.



Department of **Examiners of Public Accounts**

AGENCY OVERVIEW

**Department of Revenue
Jefferson County, Alabama
October 1, 2019 through September 30, 2024**

The Department of Revenue, Jefferson County, Alabama, (hereinafter referred to as the "Department of Revenue") is responsible for issuing and collecting the related fees on certain business or professional licenses, motor vehicle licenses and special permits, drivers' licenses, conservation licenses, and other taxes and licenses in accordance with various provisions of the ***Code of Alabama 1975***. Additionally, the Department of Revenue assesses and collects ad valorem taxes on motor vehicles in accordance with the ***Code of Alabama 1975***, Section 40-12-253, and casual sales and use tax on motor vehicles are collected in accordance with the ***Code of Alabama 1975***, Sections 40-23-100 through 40-23-108. All fees and taxes are distributed in accordance with prevailing statutes.

Financial Information

Summary of Receipts and Disbursements
October 1, 2023 through September 30, 2024

	State	County	Boards of Education	Municipal	Others	Total
Receipts						
Motor Vehicle License	\$ 20,078,232.75	\$ 2,109,744.77	\$ 53,185.11	\$ 1,692,076.52	\$ 7,644.49	\$ 23,940,883.64
Ad Valorem Tax	8,685,544.05	22,341,784.31	35,543,044.34	29,807,741.94		96,378,114.64
Auto Rental Tax					3,399,415.79	3,399,415.79
Returned Check Fees		238,223.08				238,223.08
Beer Tax		986,869.97	622,909.80	2,205,607.64	1,906,865.19	5,722,252.60
Beverage Tax		8,357,192.36				8,357,192.36
Beverage Tax - Additional 3%					4,087,401.21	4,087,401.21
Special Common Carrier Fees	5,279.08	3,182.94				8,462.02
Conservation License	27,777.12	1,008.53				28,785.65
Boat Registrations	227,806.50	19,947.50				247,754.00
County Business License		9,830,470.92				9,830,470.92
County Gasoline Tax		447,940.29		4,148,001.01		4,595,941.30
County and Other Sales Tax		114,009,813.92			29,754,667.10	143,764,481.02
Drivers License	830,300.75	42,818.50			12,414.00	885,533.25
Electric Car Tax	673,070.85	17,255.11				690,325.96
Various Fees Remitted by the State		2,645,137.10				2,645,137.10
Interest Earned		1,908,687.84				1,908,687.84
Lodging Tax		97,440.95			22,637,904.96	22,735,345.91
Mandatory Liability Insurance	1,441,430.00	254,370.00				1,695,800.00
Manufactured Homes	10,352.76	25,476.89	10,352.76	6,252.88		52,435.29
Miscellaneous Fees		297,048.84				297,048.84
Municipal Real Estate License		1,735.93		11,881.75		13,617.68
Municipal Sales Tax Motor Vehicle and Boat		256,268.24		4,869,096.49		5,125,364.73
Rideshare Tax		26,428.41				26,428.41
Simplified Sellers Use Tax		22,643,909.77				22,643,909.77
Store and Chain Store License	172,850.45	25,378.56				198,229.01
Special Revenue Sales Tax		143,967,201.19				143,967,201.19
State Gasoline Taxes		12,000,177.34		10,337,671.23		22,337,848.57
Business Privilege License	956,768.29	1,027,688.98				1,984,457.27
State Sales Tax Motor Vehicle and Boat	6,432,082.06	338,530.63				6,770,612.69
Temporary Tags	283.50	189.00				472.50
Title Fees	782,695.00	156,441.00				939,136.00
Tobacco Tax		102,098.05		262,925.04	357,794.91	722,818.00
TV Franchise Tax		973,442.21				973,442.21
Wine Tax		30,958.74				30,958.74
Total Receipts	\$ 40,324,473.16	\$ 345,184,861.87	\$ 36,229,492.01	\$ 53,341,254.50	\$ 62,164,107.65	\$ 537,244,189.19

Summary of Receipts and Disbursements
October 1, 2023 through September 30, 2024

	State	County	Boards of Education	Municipal	Others	Total
<u>Disbursements</u>						
Remittances:						
Prorated Credit Card Fees	\$ 184,125.99	\$ 113,838.91	\$ 203,439.46	\$ 200,685.16	\$	\$ 702,089.52
Taxes, Licenses and Fees	40,140,347.17	345,076,897.08	36,026,052.55	53,140,569.34	62,164,107.65	536,547,973.79
Total Disbursements	40,324,473.16	345,190,735.99	36,229,492.01	53,341,254.50	62,164,107.65	537,250,063.31
Beginning Amounts Not Due To Be Remitted:						
Taxes, Licenses and Fees		286,341.42				286,341.42
Ending Amounts Not Due To Be Remitted:						
Taxes, Licenses and Fees		280,467.30				280,467.30
Balance Left To Be Settled at September 30, 2024	\$	\$	\$	\$	\$	\$

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Summary of Motor Vehicle Ad Valorem Taxes
October 1, 2023 through September 30, 2024

	Millage Rates	Net Assessed Valuations	Net Taxes Collected	Other Additions	Commissions and Deductions	Total Taxes Due Agencies	Credit Card Fees per Code of Alabama 1975, Section 11-103-1	Amounts Remitted To Agencies
State								
General	2.5 Mills	1,377,359,820	\$ 3,443,399.57	\$ 23,680.77	\$ (70,598.00)	\$ 3,396,482.34	\$ (18,948.15)	\$ 3,377,534.19
Soldier	1.0 Mill	1,377,360,080	1,377,360.07		(55,094.40)	1,322,265.67	(7,424.60)	1,314,841.07
School	3.0 Mills	1,377,359,740	4,132,079.20		(165,283.16)	3,966,796.04	(22,273.74)	3,944,522.30
Total State			8,952,838.84	23,680.77	(290,975.56)	8,685,544.05	(48,646.49)	8,636,897.56
County								
General Fund	5.6 Mills	1,452,413,360	8,133,514.85	23,680.77	(155,994.82)	8,001,200.80	(42,444.88)	7,958,755.92
Bridge and Public Building Fund	5.1 Mills	1,450,882,020	7,399,498.30		(280,982.36)	7,118,515.94	(37,866.32)	7,080,649.62
Road Fund	2.1 Mills	1,450,884,660	3,046,857.79		(115,698.62)	2,931,159.17	(15,591.99)	2,915,567.18
Sanitary Sewer Fund	0.7 Mill	1,450,912,200	1,015,638.54		(38,566.20)	977,072.34	(5,197.33)	971,875.01
Total County			19,595,509.48	23,680.77	(591,242.00)	19,027,948.25	(101,100.52)	18,926,847.73
County School								
County-Wide (*)	8.2 Mills	1,377,364,540	11,294,389.20		(154,264.82)	11,140,124.38	(62,553.56)	11,077,570.82
Special School	5.1 Mills	458,474,800	2,338,221.47			2,338,221.47	(13,901.76)	2,324,319.71
Special School	16.8 Mills	481,398,480	7,702,375.62		(308,095.02)	7,394,280.60	(43,962.29)	7,350,318.31
Bessemer	5.4 Mills	57,779,600	312,009.81			312,009.81	(1,545.83)	310,463.98
Birmingham	5.7 Mills	401,353,140	2,287,712.94			2,287,712.94	(9,706.98)	2,278,005.96
Birmingham	10.1 Mills	405,298,260	4,052,982.69		(162,119.30)	3,890,863.39	(16,507.09)	3,874,356.30
Fairfield	5.8 Mills	12,496,780	72,481.28			72,481.28	(398.05)	72,083.23
Homewood	5.5 Mills	56,216,460	309,190.56			309,190.56	(1,974.63)	307,215.93
Homewood	9.6 Mills	56,216,460	539,678.05		(21,587.12)	518,090.93	(3,308.78)	514,782.15
Hoover	5.1 Mills	154,506,020	787,980.70			787,980.70	(5,476.79)	782,503.91
Hoover	8.8 Mills	154,506,040	1,359,653.07		(54,386.12)	1,305,266.95	(9,072.14)	1,296,194.81
Leeds	5.1 Mills	19,945,020	101,719.62			101,719.62	(672.86)	101,046.76
Leeds	16.8 Mills	20,942,280	335,076.43		(13,403.06)	321,673.37	(2,127.82)	319,545.55
Midfield	6.0 Mills	5,784,660	34,707.95			34,707.95	(203.08)	34,504.87
Midfield	10.5 Mills	6,073,900	60,738.93		(2,429.56)	58,309.37	(341.17)	57,968.20
Mountain Brook	5.7 Mills	74,775,720	426,221.64			426,221.64	(3,123.18)	423,098.46
Mountain Brook	9.9 Mills	74,775,740	740,279.80		(29,611.20)	710,668.60	(5,207.51)	705,461.09
Mountain Brook	18.5 Mills	76,852,840	1,383,351.14		(55,334.04)	1,328,017.10	(9,731.19)	1,318,285.91
Tarrant	5.2 Mills	17,169,620	89,281.98			89,281.98	(269.20)	89,012.78
Tarrant	6.0 Mills	17,005,900	102,035.34		(4,081.42)	97,953.92	(298.19)	97,655.73
Trussville	5.1 Mills	40,767,420	207,913.85			207,913.85	(1,194.49)	206,719.36
Trussville	16.8 Mills	42,805,780	684,892.54		(27,395.70)	657,496.84	(3,777.43)	653,719.41
Vestavia Hills	5.5 Mills	78,340,380	430,872.12			430,872.12	(2,863.28)	428,008.84
Vestavia Hills	9.6 Mills	78,340,380	752,067.67		(30,082.70)	721,984.97	(4,797.83)	717,187.14
Total County School			36,405,834.40		(862,790.06)	35,543,044.34	(203,015.13)	35,340,029.21
Sub-Total Forward			\$ 64,954,182.72	\$ 47,361.54	\$ (1,745,007.62)	\$ 63,256,536.64	\$ (352,762.14)	\$ 62,903,774.50

***Summary of Motor Vehicle Ad Valorem Taxes
October 1, 2023 through September 30, 2024***

	Millage Rates	Net Assessed Valuations	Net Taxes Collected	Other Additions	Commissions and Deductions	Total Taxes Due Agencies	Credit Card Fees per Code of Alabama 1975, Section 11-103-1	Amounts Remitted To Agencies
Sub-Total Brought Forward			\$ 64,954,182.72	\$ 47,361.54	\$ (1,745,007.62)	\$ 63,256,536.64	\$ (352,762.14)	\$ 62,903,774.50
<u>Municipal</u>								
Adamsville	10.6 Mills	9,877,540	98,775.33		(4,938.76)	93,836.57	(499.80)	93,336.77
Argo	5.0 Mills	143,140	715.66		(35.78)	679.88	(5.35)	674.53
Bessemer	35.1 Mills	57,944,680	2,028,063.76		(101,403.18)	1,926,660.58	(9,545.46)	1,917,115.12
Birmingham	28.5 Mills	408,520,180	11,438,564.85		(571,928.24)	10,866,636.61	(46,108.11)	10,820,528.50
Brighton	9.6 Mills	2,589,080	24,855.13		(1,242.76)	23,612.37	(122.67)	23,489.70
Brookside	9.6 Mills	1,554,540	14,923.49		(746.18)	14,177.31	(96.16)	14,081.15
Cardiff	5.0 Mills	116,440	582.18		(29.10)	553.08	(2.68)	550.40
Center Point	5.0 Mills	24,448,560	122,242.80		(6,112.14)	116,130.66	(705.69)	115,424.97
Clay	5.0 Mills	16,102,100	80,510.46		(4,025.52)	76,484.94	(517.39)	75,967.55
County Line	5.0 Mills	166,880	834.41		(41.72)	792.69	(2.60)	790.09
Fairfield	20.4 Mills	12,736,040	254,720.86		(12,736.04)	241,984.82	(1,328.91)	240,655.91
Fairfield	20.1 Mills	12,559,260	251,185.12		(12,559.26)	238,625.86	(1,310.44)	237,315.42
Fultondale	5.0 Mills	18,662,260	93,311.33		(4,665.56)	88,645.77	(557.82)	88,087.95
Gardendale	5.0 Mills	35,673,780	178,368.87		(8,918.44)	169,450.43	(998.20)	168,452.23
Gardendale	5.0 Mills	35,673,760	178,368.79		(8,918.44)	169,450.35	(998.20)	168,452.15
Graysville	8.2 Mills	3,818,040	31,307.88		(1,565.40)	29,742.48	(103.31)	29,639.17
Helena	5.0 Mills	8,132,820	40,664.09		(2,033.20)	38,630.89	(283.02)	38,347.87
Homewood	31.7 Mills	57,496,740	1,782,399.06		(89,119.96)	1,693,279.10	(10,805.07)	1,682,474.03
Hoover	30.5 Mills	157,117,040	4,713,510.92		(235,675.54)	4,477,835.38	(31,123.09)	4,446,712.29
Hueytown	10.0 Mills	29,026,700	290,266.95		(14,513.34)	275,753.61	(1,671.59)	274,082.02
Irondale	12.5 Mills	30,809,600	369,715.25		(18,485.76)	351,229.49	(1,949.79)	349,279.70
Kimberly	12.5 Mills	10,555,660	126,667.84		(6,333.40)	120,334.44	(827.37)	119,507.07
Lakeview	5.0 Mills	374,020	1,870.10		(93.50)	1,776.60	(10.71)	1,765.89
Leeds	9.2 Mills	19,937,940	183,429.12		(9,171.46)	174,257.66	(1,150.82)	173,106.84
Lipscomb	9.8 Mills	1,119,300	10,969.13		(548.46)	10,420.67	(63.82)	10,356.85
Maytown	5.0 Mills	325,300	1,626.52		(81.32)	1,545.20	(9.73)	1,535.47
Midfield General	9.8 Mills	5,792,040	56,761.98		(2,838.10)	53,923.88	(315.31)	53,608.57
Midfield School	14.0 Mills	5,792,040	81,088.57		(4,054.42)	77,034.15	(450.45)	76,583.70
Midfield General	14.0 Mills	5,792,040	81,088.58		(4,054.42)	77,034.16	(450.44)	76,583.72
Morris	6.5 Mills	5,742,100	37,323.70		(1,866.18)	35,457.52	(236.05)	35,221.47
Mountain Brook	46.7 Mills	75,868,420	3,489,947.10		(174,497.36)	3,315,449.74	(24,279.84)	3,291,169.90
Mulga	7.0 Mills	1,683,700	11,785.92		(589.30)	11,196.62	(72.32)	11,124.30
North Johns	7.0 Mills	80,420	562.93		(28.14)	534.79	(5.10)	529.69
Pleasant Grove	30.0 Mills	18,884,120	566,523.73		(28,326.18)	538,197.55	(3,507.54)	534,690.01
Sub-Total Municipal Forward			26,643,532.41		(1,332,176.56)	25,311,355.85	(140,114.85)	25,171,241.00
Sub-Total Forward			\$ 91,597,715.13	\$ 47,361.54	\$ (3,077,184.18)	\$ 88,567,892.49	\$ (492,876.99)	\$ 88,075,015.50

***Summary of Motor Vehicle Ad Valorem Taxes
October 1, 2023 through September 30, 2024***

	Millage Rates	Net Assessed Valuations	Net Taxes Collected	Other Additions	Commissions and Deductions	Total Taxes Due Agencies	Credit Card Fees per Code of Alabama 1975, Section 11-103-1	Amounts Remitted To Agencies
Sub-Total Brought Forward			\$ 91,597,715.13	\$ 47,361.54	\$ (3,077,184.18)	\$ 88,567,892.49	\$ (492,876.99)	\$ 88,075,015.50
Sub-Total Municipal Brought Forward			26,643,532.41		(1,332,176.56)	25,311,355.85	(140,114.85)	25,171,241.00
<u>Municipal (continued)</u>								
Sumiton	6.0 Mills	43,360	260.18		(13.00)	247.18	(1.78)	245.40
Sylvan Springs	7.0 Mills	5,350,920	37,456.48		(1,872.82)	35,583.66	(105.41)	35,478.25
Tarrant	17.0 Mills	16,994,240	288,901.93		(14,445.10)	274,456.83	(835.75)	273,621.08
Trafford	5.0 Mills	758,760	3,793.82		(189.70)	3,604.12	(25.19)	3,578.93
Trussville	5.0 Mills	40,785,720	203,928.58		(10,196.42)	193,732.16	(1,111.88)	192,620.28
Trussville	7.0 Mills	40,785,720	285,500.07		(14,275.00)	271,225.07	(1,556.64)	269,668.43
Vestavia Hills	49.3 Mills	78,833,000	3,862,816.73		(193,140.84)	3,669,675.89	(24,393.31)	3,645,282.58
Warrior	8.0 Mills	6,297,520	50,380.18		(2,519.00)	47,861.18	(307.01)	47,554.17
Total Municipal			31,376,570.38		(1,568,828.44)	29,807,741.94	(168,451.82)	29,639,290.12
Total Motor Vehicle Ad Valorem Taxes			96,330,753.10	47,361.54	(3,313,836.06)	93,064,278.58	(521,213.96)	92,543,064.62

State Allocation

(*) County-Wide School Tax Distribution

Jefferson County Board of Education	36.93036%	4,171,058.59	(56,970.55)	4,114,088.04	(23,101.25)	4,090,986.79
Bessemer City Board of Education	3.36777%	380,369.05	(5,195.28)	375,173.77	(2,106.66)	373,067.11
Birmingham City Board of Education	21.67129%	2,447,639.84	(33,431.18)	2,414,208.66	(13,556.16)	2,400,652.50
Fairfield City Board of Education	1.50810%	170,330.68	(2,326.47)	168,004.21	(943.37)	167,060.84
Homewood City Board of Education	4.71764%	532,828.62	(7,277.66)	525,550.96	(2,951.05)	522,599.91
Hoover City Board of Education	10.32602%	1,166,260.89	(15,929.42)	1,150,331.47	(6,459.29)	1,143,872.18
Leeds City Board of Education	2.05684%	232,307.51	(3,172.98)	229,134.53	(1,286.63)	227,847.90
Midfield City Board of Education	1.07152%	121,021.64	(1,652.98)	119,368.66	(670.27)	118,698.39
Mountain Brook City Board of Education	4.73257%	534,514.87	(7,300.69)	527,214.18	(2,960.39)	524,253.79
Tarrant City Board of Education	1.39118%	157,125.28	(2,146.10)	154,979.18	(870.23)	154,108.95
Vestavia Hills City Board of Education	7.18447%	811,442.01	(11,083.11)	800,358.90	(4,494.15)	795,864.75
Trussville City Board of Education	5.04224%	569,490.22	(7,778.40)	561,711.82	(3,154.11)	558,557.71
Total County-Wide School Taxes	100.00000%	\$ 11,294,389.20	\$ (154,264.82)	\$ 11,140,124.38	\$ (62,553.56)	\$ 11,077,570.82

Summary of Receipts and Disbursements
October 1, 2022 through September 30, 2023

	State	County	Boards of Education	Municipal	Others	Total
Receipts						
Motor Vehicle License	\$ 19,843,496.10	\$ 2,094,281.29	\$ 57,783.00	\$ 1,683,634.08	\$ 7,895.25	\$ 23,687,089.72
Ad Valorem Tax	8,210,863.70	21,100,679.74	33,668,329.90	28,126,325.71		91,106,199.05
Auto Rental Tax					3,227,027.14	3,227,027.14
Returned Check Fees		282,069.37				282,069.37
Beer Tax		1,023,404.49	647,055.37	2,291,102.53	1,980,780.09	5,942,342.48
Beverage Tax		8,656,891.04				8,656,891.04
Beverage Tax - Additional 3%					4,187,564.10	4,187,564.10
Special Common Carrier Fees	4,962.78	2,990.41				7,953.19
Conservation License	24,968.50	895.60				25,864.10
Boat Registrations	234,170.00	20,091.00				254,261.00
County Business License		9,320,084.23				9,320,084.23
County Gasoline Tax		386,338.40		4,176,023.78		4,562,362.18
County and Other Sales Tax		115,199,515.16			30,049,426.93	145,248,942.09
Drivers License	788,016.50	40,902.25			11,877.00	840,795.75
Electric Car Tax	480,915.07	12,335.04				493,250.11
Various Fees Remitted by the State		2,724,098.65				2,724,098.65
Interest Earned		1,301,073.04				1,301,073.04
Lodging Tax		100,170.77			23,309,407.98	23,409,578.75
Mandatory Liability Insurance	2,384,080.00	420,720.00				2,804,800.00
Manufactured Homes	10,292.66	28,373.04	10,282.66	5,943.78		54,892.14
Miscellaneous Fees		325,911.16				325,911.16
Municipal Real Estate License				15,835.84		15,835.84
Municipal Sales Tax Motor Vehicle and Boat		257,322.70		4,889,131.34		5,146,454.04
Rideshare Tax		19,813.19				19,813.19
Simplified Sellers Use Tax		19,817,741.30				19,817,741.30
Store and Chain Store License	155,529.72	23,876.66				179,406.38
Special Revenue Sales Tax		145,617,336.01				145,617,336.01
State Gasoline Taxes		11,281,845.23		10,357,530.47		21,639,375.70
Business Privilege License	860,591.92	978,516.92				1,839,108.84
State Sales Tax Motor Vehicle and Boat	6,511,134.46	342,691.29				6,853,825.75
Temporary Tags	283.50	189.00				472.50
Title Fees	787,360.00	157,356.00				944,716.00
Tobacco Tax		115,200.85		296,667.57	403,712.58	815,581.00
TV Franchise Tax		1,157,041.45				1,157,041.45
Wine Tax		29,122.55				29,122.55
Total Receipts	\$ 40,296,664.91	\$ 342,838,877.83	\$ 34,383,450.93	\$ 51,842,195.10	\$ 63,177,691.07	\$ 532,538,879.84

Summary of Receipts and Disbursements
October 1, 2022 through September 30, 2023

	State	County	Boards of Education	Municipal	Others	Total
<u>Disbursements</u>						
Remittances:						
Taxes, Licenses and Fees	\$ 40,296,664.91	\$ 342,838,877.83	\$ 34,383,450.93	\$ 51,842,195.10	\$ 63,177,691.07	\$ 532,538,879.84
Beginning Amounts Not Due To Be Remitted:						
Taxes, Licenses and Fees		325,818.81				325,818.81
Ending Amounts Not Due To Be Remitted:						
Taxes, Licenses and Fees		286,341.42				286,341.42
Balance Left To Be Settled at September 30, 2023	\$	\$	\$	\$	\$	\$

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Summary of Motor Vehicle Ad Valorem Taxes
October 1, 2022 through September 30, 2023

	Millage Rates	Net Assessed Valuations	Net Taxes Collected	Other Additions	Commissions and Deductions	Total Taxes Due Agencies	Amounts Remitted To Agencies
State							
General	2.5 Mills	1,301,990,220	\$ 3,254,975.54	\$ 23,075.00	\$ (66,829.52)	\$ 3,211,221.02	\$ 3,211,221.02
Soldier	1.0 Mill	1,301,990,420	1,301,990.41		(52,079.62)	1,249,910.79	1,249,910.79
School	3.0 Mills	1,301,990,240	3,905,970.71		(156,238.82)	3,749,731.89	3,749,731.89
Total State			8,462,936.66	23,075.00	(275,147.96)	8,210,863.70	8,210,863.70
County							
General	5.6 Mills	1,371,458,560	7,680,167.98	23,075.00	(147,553.48)	7,555,689.50	7,555,689.50
Bridge and Public Building	5.1 Mills	1,370,041,100	6,987,209.56		(265,607.06)	6,721,602.50	6,721,602.50
Road	2.1 Mills	1,370,033,520	2,877,070.38		(109,367.62)	2,767,702.76	2,767,702.76
Sanitary Sewer	0.7 Mill	1,370,070,460	959,049.32		(36,455.86)	922,593.46	922,593.46
Total County			18,503,497.24	23,075.00	(558,984.02)	17,967,588.22	17,967,588.22
County School							
County-Wide (*)	8.2 Mills	1,301,995,360	10,676,361.94		(145,823.48)	10,530,538.46	10,530,538.46
Special School	5.1 Mills	435,361,240	2,220,342.35			2,220,342.35	2,220,342.35
Special School	16.8 Mills	457,129,300	7,314,068.72		(292,562.74)	7,021,505.98	7,021,505.98
Bessemer	5.4 Mills	53,460,500	288,686.66			288,686.66	288,686.66
Birmingham	5.7 Mills	369,773,240	2,107,707.48			2,107,707.48	2,107,707.48
Birmingham	10.1 Mills	373,397,580	3,733,975.85		(149,359.04)	3,584,616.81	3,584,616.81
Fairfield	5.8 Mills	11,838,840	68,665.24			68,665.24	68,665.24
Homewood	5.5 Mills	54,571,900	300,145.50			300,145.50	300,145.50
Homewood	9.6 Mills	54,571,920	523,890.34		(20,955.62)	502,934.72	502,934.72
Hoover	5.1 Mills	146,662,600	747,979.31			747,979.31	747,979.31
Hoover	8.8 Mills	146,662,620	1,290,630.97		(51,625.24)	1,239,005.73	1,239,005.73
Leeds	5.1 Mills	18,905,360	96,417.31			96,417.31	96,417.31
Leeds	16.8 Mills	19,850,620	317,609.84		(12,704.40)	304,905.44	304,905.44
Midfield	6.0 Mills	5,502,800	33,016.85			33,016.85	33,016.85
Midfield	10.5 Mills	5,777,940	57,779.44		(2,311.18)	55,468.26	55,468.26
Mountain Brook	5.7 Mills	73,071,860	416,509.63			416,509.63	416,509.63
Mountain Brook	9.9 Mills	73,071,860	723,411.44		(28,936.46)	694,474.98	694,474.98
Mountain Brook	18.5 Mills	75,101,640	1,351,829.37		(54,073.18)	1,297,756.19	1,297,756.19
Tarrant	5.2 Mills	15,344,800	79,792.98			79,792.98	79,792.98
Tarrant	6.0 Mills	15,198,320	91,189.98		(3,647.60)	87,542.38	87,542.38
Trussville	5.1 Mills	39,561,420	201,763.23			201,763.23	201,763.23
Trussville	16.8 Mills	41,539,480	664,631.74		(26,585.26)	638,046.48	638,046.48
Vestavia Hills	5.5 Mills	78,180,740	429,994.11			429,994.11	429,994.11
Vestavia Hills	9.6 Mills	78,180,760	750,535.22		(30,021.40)	720,513.82	720,513.82
Total County School			34,486,935.50		(818,605.60)	33,668,329.90	33,668,329.90
Sub-Total Forward			\$ 61,453,369.40	\$ 46,150.00	\$ (1,652,737.58)	\$ 59,846,781.82	\$ 59,846,781.82

Summary of Motor Vehicle Ad Valorem Taxes
October 1, 2022 through September 30, 2023

	Millage Rates	Net Assessed Valuations	Net Taxes Collected	Other Additions	Commissions and Deductions	Total Taxes Due Agencies	Amounts Remitted To Agencies
Sub-Total Brought Forward			\$ 61,453,369.40	\$ 46,150.00	\$ (1,652,737.58)	\$ 59,846,781.82	\$ 59,846,781.82
Municipal							
Adamsville	10.6 Mills	9,391,480	93,914.81		(4,695.74)	89,219.07	89,219.07
Argo	5.0 Mills	143,980	719.89		(36.00)	683.89	683.89
Bessemer	35.1 Mills	53,613,240	1,876,463.26		(93,823.16)	1,782,640.10	1,782,640.10
Birmingham	28.5 Mills	376,376,340	10,538,537.60		(526,926.88)	10,011,610.72	10,011,610.72
Brighton	9.6 Mills	2,153,340	20,671.99		(1,033.60)	19,638.39	19,638.39
Brookside	9.6 Mills	1,353,080	12,989.64		(649.48)	12,340.16	12,340.16
Cardiff	5.0 Mills	107,860	539.34		(26.96)	512.38	512.38
Center Point	5.0 Mills	23,014,320	115,071.64		(5,753.58)	109,318.06	109,318.06
Clay	5.0 Mills	15,458,520	77,292.63		(3,864.64)	73,427.99	73,427.99
County Line	5.0 Mills	148,320	741.61		(37.08)	704.53	704.53
Fairfield	20.4 Mills	12,059,800	241,196.08		(12,059.80)	229,136.28	229,136.28
Fairfield	20.1 Mills	11,898,040	237,960.65		(11,898.04)	226,062.61	226,062.61
Fultondale	5.0 Mills	18,078,880	90,394.44		(4,519.72)	85,874.72	85,874.72
Gardendale	5.0 Mills	34,679,800	173,398.97		(8,669.94)	164,729.03	164,729.03
Gardendale	5.0 Mills	34,679,800	173,398.95		(8,669.94)	164,729.01	164,729.01
Graysville	8.2 Mills	3,720,980	30,512.01		(1,525.60)	28,986.41	28,986.41
Helena	5.0 Mills	7,559,420	37,797.11		(1,889.86)	35,907.25	35,907.25
Homewood	31.7 Mills	55,807,400	1,730,029.36		(86,501.46)	1,643,527.90	1,643,527.90
Hoover	30.5 Mills	149,058,020	4,471,740.46		(223,587.02)	4,248,153.44	4,248,153.44
Hueytown	10.0 Mills	27,880,300	278,803.06		(13,940.16)	264,862.90	264,862.90
Irondale	6.5 Mills	33,407,380	217,147.94		(10,857.40)	206,290.54	206,290.54
Kimberly	12.5 Mills	9,966,800	119,601.68		(5,980.08)	113,621.60	113,621.60
Lakeview	5.0 Mills	388,580	1,942.94		(97.14)	1,845.80	1,845.80
Leeds	9.2 Mills	18,895,440	173,838.12		(8,691.90)	165,146.22	165,146.22
Lipscomb	9.8 Mills	1,022,600	10,021.57		(501.08)	9,520.49	9,520.49
Maytown	5.0 Mills	285,240	1,426.24		(71.32)	1,354.92	1,354.92
Midfield General	9.8 Mills	5,507,940	53,977.76		(2,698.88)	51,278.88	51,278.88
Midfield School	14.0 Mills	5,507,920	77,110.95		(3,855.54)	73,255.41	73,255.41
Midfield General	14.0 Mills	5,507,920	77,110.95		(3,855.54)	73,255.41	73,255.41
Morris	6.5 Mills	5,642,160	36,674.02		(1,833.70)	34,840.32	34,840.32
Mountain Brook	46.7 Mills	74,159,740	3,411,348.28		(170,587.42)	3,240,760.86	3,240,760.86
Mulga	7.0 Mills	1,472,740	10,309.22		(515.46)	9,793.76	9,793.76
North Johns	7.0 Mills	87,020	609.13		(30.46)	578.67	578.67
Pleasant Grove	30.0 Mills	18,111,540	543,345.92		(27,167.30)	516,178.62	516,178.62
Sub-Total Municipal Forward			24,936,638.22		(1,246,851.88)	23,689,786.34	23,689,786.34
Sub-Total Forward			\$ 86,390,007.62	\$ 46,150.00	\$ (2,899,589.46)	\$ 83,536,568.16	\$ 83,536,568.16

Summary of Motor Vehicle Ad Valorem Taxes
October 1, 2022 through September 30, 2023

	Millage Rates	Net Assessed Valuations	Net Taxes Collected	Other Additions	Commissions and Deductions	Total Taxes Due Agencies	Amounts Remitted To Agencies
Sub-Total Brought Forward			\$ 86,390,007.62	\$ 46,150.00	\$ (2,899,589.46)	\$ 83,536,568.16	\$ 83,536,568.16
Sub-Total Municipal Brought Forward			24,936,638.22		(1,246,851.88)	23,689,786.34	23,689,786.34
Municipal (continued)							
Sumiton	6.0 Mills	31,380	188.25		(9.42)	178.83	178.83
Sylvan Springs	7.0 Mills	4,578,420	32,048.90		(1,602.44)	30,446.46	30,446.46
Tarrant	17.0 Mills	15,187,040	258,179.56		(12,908.98)	245,270.58	245,270.58
Trafford	5.0 Mills	677,720	3,388.58		(169.42)	3,219.16	3,219.16
Trussville	5.0 Mills	39,551,940	197,759.67		(9,887.98)	187,871.69	187,871.69
Trussville	7.0 Mills	39,551,940	276,863.62		(13,843.18)	263,020.44	263,020.44
Vestavia Hills	49.3 Mills	78,668,980	3,854,780.45		(192,739.02)	3,662,041.43	3,662,041.43
Warrior	8.0 Mills	5,854,060	46,832.40		(2,341.62)	44,490.78	44,490.78
Total Municipal			29,606,679.65		(1,480,353.94)	28,126,325.71	28,126,325.71
Total Motor Vehicle Ad Valorem Taxes			91,060,049.05	46,150.00	(3,133,091.52)	87,973,107.53	87,973,107.53

State Allocation

(*) County-Wide School Tax Distribution

Jefferson County Board of Education	37.22320%	3,974,083.56		(54,280.17)	3,919,803.39	3,919,803.39
Bessemer City Board of Education	3.65185%	389,884.72		(5,325.25)	384,559.47	384,559.47
Birmingham City Board of Education	21.60131%	2,306,234.04		(31,499.78)	2,274,734.26	2,274,734.26
Fairfield City Board of Education	1.62156%	173,123.62		(2,364.62)	170,759.00	170,759.00
Homewood City Board of Education	4.48994%	479,362.25		(6,547.39)	472,814.86	472,814.86
Hoover City Board of Education	10.14860%	1,083,501.27		(14,799.04)	1,068,702.23	1,068,702.23
Leeds City Board of Education	1.95249%	208,454.90		(2,847.19)	205,607.71	205,607.71
Midfield City Board of Education	1.06555%	113,761.97		(1,553.82)	112,208.15	112,208.15
Mountain Brook City Board of Education	4.70068%	501,861.61		(6,854.69)	495,006.92	495,006.92
Tarrant City Board of Education	1.40145%	149,623.87		(2,043.64)	147,580.23	147,580.23
Vestavia Hills City Board of Education	7.45652%	796,085.06		(10,873.35)	785,211.71	785,211.71
Trussville City Board of Education	4.68685%	500,385.07		(6,834.54)	493,550.53	493,550.53
Total County-Wide School Taxes	100.00000%	\$ 10,676,361.94	\$	\$ (145,823.48)	\$ 10,530,538.46	\$ 10,530,538.46

Summary of Receipts and Disbursements
October 1, 2021 through September 30, 2022

	State	County	Boards of Education	Municipal	Others	Total
Receipts						
Motor Vehicle License	\$ 19,721,336.46	\$ 2,090,257.37	\$ 60,868.50	\$ 1,682,857.01	\$ 9,784.50	\$ 23,565,103.84
Ad Valorem Tax	6,999,846.00	17,942,134.25	28,693,274.97	24,024,812.21		77,660,067.43
Auto Rental Tax					2,926,541.33	2,926,541.33
Returned Check Fees		265,307.38				265,307.38
Beer Tax		1,086,219.09	679,174.05	2,473,599.55	2,000,516.59	6,239,509.28
Beverage Tax		7,752,321.38				7,752,321.38
Beverage Tax - Additional 3%					3,897,196.52	3,897,196.52
Special Common Carrier Fees	7,145.82	4,305.83				11,451.65
Conservation License	28,151.05	883.45				29,034.50
Boat Registrations	238,018.00	21,100.00				259,118.00
County Business License		8,544,231.78				8,544,231.78
County Gasoline Tax		404,164.82		4,267,833.28		4,671,998.10
County and Other Sales Tax		110,725,495.54			28,940,372.44	139,665,867.98
Drivers License	1,868,034.50	97,225.75			28,120.50	1,993,380.75
Electric Car Tax	322,034.28	7,974.14				330,008.42
Various Fees Remitted by the State		2,642,455.33				2,642,455.33
Interest Earned		56,491.33				56,491.33
Lodging Tax		94,188.29			21,877,434.87	21,971,623.16
Mandatory Liability Insurance	2,460,410.00	434,190.00				2,894,600.00
Manufactured Homes	9,587.26	24,825.01	9,587.26	5,673.01		49,672.54
Miscellaneous Fees		155,978.96				155,978.96
Municipal Real Estate License		2,173.60		15,391.44		17,565.04
Municipal Sales Tax Motor Vehicle and Boat		259,977.51		4,939,572.31		5,199,549.82
Rideshare Tax		15,692.75				15,692.75
Simplified Sellers Use Tax		16,709,979.85				16,709,979.85
Store and Chain Store License	157,751.72	20,067.13				177,818.85
Special Revenue Sales Tax		138,930,532.80				138,930,532.80
State Gasoline Taxes		11,104,002.79		10,338,466.56		21,442,469.35
Business Privilege License	903,854.28	947,165.22				1,851,019.50
State Sales Tax Motor Vehicle and Boat	6,370,337.51	335,280.92				6,705,618.43
Temporary Tags	367.50	245.00				612.50
Title Fees	787,950.00	157,521.00				945,471.00
Tobacco Tax		124,871.51		321,571.59	437,602.60	884,045.70
TV Franchise Tax		1,245,570.43				1,245,570.43
Wine Tax		27,873.16				27,873.16
Total Receipts	\$ 39,874,824.38	\$ 322,230,703.37	\$ 29,442,904.78	\$ 48,069,776.96	\$ 60,117,569.35	\$ 499,735,778.84

Summary of Receipts and Disbursements
October 1, 2021 through September 30, 2022

	State	County	Boards of Education	Municipal	Others	Total
<u>Disbursements</u>						
Remittances:						
Taxes, Licenses and Fees	\$ 39,874,824.38	\$ 322,212,124.74	\$ 29,442,904.78	\$ 48,069,776.96	\$ 60,117,569.35	\$ 499,717,200.21
Beginning Amounts Not Due To Be Remitted:						
Taxes, Licenses and Fees		307,240.18				307,240.18
Ending Amounts Not Due To Be Remitted:						
Taxes, Licenses and Fees		325,818.81				325,818.81
Balance Left To Be Settled at September 30, 2022	\$	\$	\$	\$	\$	\$

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Summary of Motor Vehicle Ad Valorem Taxes
October 1, 2021 through September 30, 2022

	Millage Rates	Net Assessed Valuations	Net Taxes Collected	Other Additions	Commissions and Deductions	Total Taxes Due Agencies	Amounts Remitted To Agencies
State							
General	2.5 Mills	1,109,361,980	\$ 2,773,404.94	\$ 23,689.00	\$ (57,198.10)	\$ 2,739,895.84	\$ 2,739,895.84
Soldier	1.0 Mill	1,109,362,340	1,109,362.33		(44,374.50)	1,064,987.83	1,064,987.83
School	3.0 Mills	1,109,361,920	3,328,085.77		(133,123.44)	3,194,962.33	3,194,962.33
Total State			7,210,853.04	23,689.00	(234,696.04)	6,999,846.00	6,999,846.00
County							
General	5.6 Mills	1,165,220,440	6,525,234.49	23,689.00	(125,978.72)	6,422,944.77	6,422,944.77
Bridge and Public Building	5.1 Mills	1,164,080,740	5,936,811.81		(226,310.18)	5,710,501.63	5,710,501.63
Road	2.1 Mills	1,164,083,120	2,444,574.57		(93,186.54)	2,351,388.03	2,351,388.03
Sanitary Sewer	0.7 Mill	1,164,111,520	814,878.06		(31,062.18)	783,815.88	783,815.88
Total County			15,721,498.93	23,689.00	(476,537.62)	15,268,650.31	15,268,650.31
County School							
County-Wide (*)	8.2 Mills	1,109,363,600	9,096,781.49		(124,248.72)	8,972,532.77	8,972,532.77
Special School	5.1 Mills	370,023,080	1,887,117.69			1,887,117.69	1,887,117.69
Special School	16.8 Mills	388,524,180	6,216,386.80		(248,655.48)	5,967,731.32	5,967,731.32
Bessemer	5.4 Mills	45,904,540	247,884.49			247,884.49	247,884.49
Birmingham	5.7 Mills	310,959,440	1,772,468.81			1,772,468.81	1,772,468.81
Birmingham	10.1 Mills	314,004,340	3,140,043.49		(125,601.74)	3,014,441.75	3,014,441.75
Fairfield	5.8 Mills	10,386,980	60,244.54			60,244.54	60,244.54
Homewood	5.5 Mills	47,907,260	263,489.97			263,489.97	263,489.97
Homewood	9.6 Mills	47,907,260	459,909.78		(18,396.40)	441,513.38	441,513.38
Hoover	5.1 Mills	125,807,380	641,617.63			641,617.63	641,617.63
Hoover	8.8 Mills	125,807,360	1,107,104.85		(44,284.20)	1,062,820.65	1,062,820.65
Leeds	5.1 Mills	15,950,800	81,349.06			81,349.06	81,349.06
Leeds	16.8 Mills	16,748,340	267,973.43		(10,718.94)	257,254.49	257,254.49
Midfield	6.0 Mills	4,771,980	28,631.86			28,631.86	28,631.86
Midfield	10.5 Mills	5,010,580	50,105.82		(2,004.24)	48,101.58	48,101.58
Mountain Brook	5.7 Mills	62,744,100	357,641.35			357,641.35	357,641.35
Mountain Brook	9.9 Mills	62,744,100	621,166.54		(24,846.66)	596,319.88	596,319.88
Mountain Brook	18.5 Mills	64,486,980	1,160,765.76		(46,430.64)	1,114,335.12	1,114,335.12
Tarrant	5.2 Mills	12,387,540	64,415.21			64,415.21	64,415.21
Tarrant	6.0 Mills	12,269,340	73,616.04		(2,944.64)	70,671.40	70,671.40
Trussville	5.1 Mills	35,408,620	180,583.99			180,583.99	180,583.99
Trussville	16.8 Mills	37,179,060	594,864.87		(23,794.60)	571,070.27	571,070.27
Vestavia Hills	5.5 Mills	67,344,240	370,393.29			370,393.29	370,393.29
Vestavia Hills	9.6 Mills	67,344,240	646,504.65		(25,860.18)	620,644.47	620,644.47
Total County School			29,391,061.41		(697,786.44)	28,693,274.97	28,693,274.97
Sub-Total Forward			\$ 52,323,413.38	\$ 47,378.00	\$ (1,409,020.10)	\$ 50,961,771.28	\$ 50,961,771.28

Summary of Motor Vehicle Ad Valorem Taxes
October 1, 2021 through September 30, 2022

	Millage Rates	Net Assessed Valuations	Net Taxes Collected	Other Additions	Commissions and Deductions	Total Taxes Due Agencies	Amounts Remitted To Agencies
Sub-Total Brought Forward			\$ 52,323,413.38	\$ 47,378.00	\$ (1,409,020.10)	\$ 50,961,771.28	\$ 50,961,771.28
Municipal							
Adamsville	10.6 Mills	7,820,420	78,204.13		(3,910.20)	74,293.93	74,293.93
Argo	5.0 Mills	88,700	443.54		(22.18)	421.36	421.36
Bessemer	35.1 Mills	46,035,700	1,611,249.38		(80,562.46)	1,530,686.92	1,530,686.92
Birmingham	28.5 Mills	316,514,620	8,862,409.45		(443,120.48)	8,419,288.97	8,419,288.97
Brighton	9.6 Mills	1,825,460	17,524.36		(876.22)	16,648.14	16,648.14
Brookside	9.6 Mills	1,310,920	12,584.86		(629.24)	11,955.62	11,955.62
Cardiff	5.0 Mills	106,880	534.35		(26.72)	507.63	507.63
Center Point	5.0 Mills	20,159,700	100,798.46		(5,039.92)	95,758.54	95,758.54
Clay	5.0 Mills	12,976,020	64,880.13		(3,244.00)	61,636.13	61,636.13
County Line	5.0 Mills	156,860	784.31		(39.22)	745.09	745.09
Fairfield	20.4 Mills	10,584,380	211,687.50		(10,584.38)	201,103.12	201,103.12
Fairfield	20.1 Mills	10,438,940	208,778.65		(10,438.94)	198,339.71	198,339.71
Fultondale	5.0 Mills	15,226,160	76,130.81		(3,806.54)	72,324.27	72,324.27
Gardendale	5.0 Mills	30,289,680	151,448.39		(7,572.42)	143,875.97	143,875.97
Gardendale	5.0 Mills	30,289,680	151,448.41		(7,572.42)	143,875.99	143,875.99
Graysville	8.2 Mills	3,021,520	24,776.50		(1,238.82)	23,537.68	23,537.68
Helena	5.0 Mills	6,295,180	31,475.88		(1,573.80)	29,902.08	29,902.08
Homewood	31.7 Mills	48,959,120	1,517,732.60		(75,886.62)	1,441,845.98	1,441,845.98
Hoover	30.5 Mills	127,872,440	3,836,173.14		(191,808.66)	3,644,364.48	3,644,364.48
Hueytown	10.0 Mills	24,018,800	240,188.06		(12,009.40)	228,178.66	228,178.66
Irondale	6.5 Mills	26,820,100	174,330.64		(8,716.54)	165,614.10	165,614.10
Kimberly	12.5 Mills	8,778,340	105,340.19		(5,267.00)	100,073.19	100,073.19
Lakeview	5.0 Mills	357,820	1,789.07		(89.46)	1,699.61	1,699.61
Leeds	9.2 Mills	15,938,140	146,630.81		(7,331.54)	139,299.27	139,299.27
Lipscomb	9.8 Mills	857,660	8,405.03		(420.26)	7,984.77	7,984.77
Maytown	5.0 Mills	260,080	1,300.43		(65.02)	1,235.41	1,235.41
Midfield General	9.8 Mills	4,776,740	46,811.98		(2,340.60)	44,471.38	44,471.38
Midfield School	14.0 Mills	4,776,740	66,874.31		(3,343.72)	63,530.59	63,530.59
Midfield General	14.0 Mills	4,776,740	66,874.30		(3,343.72)	63,530.58	63,530.58
Morris	6.5 Mills	4,833,700	31,419.07		(1,570.96)	29,848.11	29,848.11
Mountain Brook	46.7 Mills	63,697,460	2,930,083.01		(146,504.16)	2,783,578.85	2,783,578.85
Mulga	7.0 Mills	1,293,440	9,054.05		(452.70)	8,601.35	8,601.35
North Johns	7.0 Mills	65,220	456.57		(22.82)	433.75	433.75
Pleasant Grove	30.0 Mills	15,725,420	471,762.34		(23,588.12)	448,174.22	448,174.22
Sub-Total Municipal Forward			21,260,384.71		(1,063,019.26)	20,197,365.45	20,197,365.45
Sub-Total Forward			\$ 73,583,798.09	\$ 47,378.00	\$ (2,472,039.36)	\$ 71,159,136.73	\$ 71,159,136.73

Summary of Motor Vehicle Ad Valorem Taxes
October 1, 2021 through September 30, 2022

	Millage Rates	Net Assessed Valuations	Net Taxes Collected	Other Additions	Commissions and Deductions	Total Taxes Due Agencies	Amounts Remitted To Agencies
Sub-Total Brought Forward			\$ 73,583,798.09	\$ 47,378.00	\$ (2,472,039.36)	\$ 71,159,136.73	\$ 71,159,136.73
Sub-Total Municipal Brought Forward			21,260,384.71		(1,063,019.26)	20,197,365.45	20,197,365.45
Municipal (continued)							
Sumiton	6.0 Mills	29,800	178.79		(8.94)	169.85	169.85
Sylvan Springs	7.0 Mills	4,367,840	30,574.88		(1,528.74)	29,046.14	29,046.14
Tarrant	17.0 Mills	12,258,860	208,400.64		(10,420.04)	197,980.60	197,980.60
Trafford	5.0 Mills	619,740	3,098.67		(154.94)	2,943.73	2,943.73
Trussville	5.0 Mills	35,393,200	176,965.95		(8,848.30)	168,117.65	168,117.65
Trussville	7.0 Mills	35,393,200	247,752.39		(12,387.62)	235,364.77	235,364.77
Vestavia Hills	49.3 Mills	67,783,800	3,321,406.32		(166,070.32)	3,155,336.00	3,155,336.00
Warrior	8.0 Mills	5,064,220	40,513.70		(2,025.68)	38,488.02	38,488.02
Total Municipal			25,289,276.05		(1,264,463.84)	24,024,812.21	24,024,812.21
Total Motor Vehicle Ad Valorem Taxes			77,612,689.43	47,378.00	(2,673,483.94)	74,986,583.49	74,986,583.49

State Allocation

(*) County-Wide School Tax Distribution

Jefferson County Board of Education	36.36973%	3,308,474.87	(45,188.92)	3,263,285.94	3,263,285.94
Bessemer City Board of Education	3.54653%	322,620.08	(4,406.52)	318,213.57	318,213.57
Birmingham City Board of Education	22.59183%	2,055,129.41	(28,070.06)	2,027,059.35	2,027,059.35
Fairfield City Board of Education	1.64604%	149,736.66	(2,045.18)	147,691.48	147,691.48
Homewood City Board of Education	4.45967%	405,686.44	(5,541.08)	400,145.35	400,145.35
Hoover City Board of Education	10.20029%	927,898.09	(12,673.73)	915,224.36	915,224.36
Leeds City Board of Education	1.87530%	170,591.94	(2,330.04)	168,261.91	168,261.91
Midfield City Board of Education	1.09607%	99,707.09	(1,361.85)	98,345.24	98,345.24
Mountain Brook City Board of Education	4.77159%	434,061.12	(5,928.64)	428,132.48	428,132.48
Tarrant City Board of Education	1.32983%	120,971.73	(1,652.30)	119,319.43	119,319.43
Vestavia Hills City Board of Education	7.54607%	686,449.50	(9,375.90)	677,073.60	677,073.60
Trussville City Board of Education	4.56705%	415,454.56	(5,674.50)	409,780.06	409,780.06
Total County-Wide School Taxes	100.00000%	\$ 9,096,781.49	\$ (124,248.72)	\$ 8,972,532.77	\$ 8,972,532.77

Summary of Receipts and Disbursements
October 1, 2020 through September 30, 2021

	State	County	Boards of Education	Municipal	Others	Total
Receipts						
Motor Vehicle License	\$ 19,790,551.60	\$ 2,171,587.00	\$ 65,818.50	\$ 1,685,701.47	\$ 10,857.00	\$ 23,724,515.57
Ad Valorem Tax	6,314,899.05	16,123,970.20	25,814,290.52	21,585,314.03		69,838,473.80
Auto Rental Tax					2,442,255.99	2,442,255.99
Returned Check Fees		240,492.47				240,492.47
Beer Tax		1,166,248.84	715,079.02	2,689,921.26	2,001,552.87	6,572,801.99
Beverage Tax		6,422,507.41				6,422,507.41
Beverage Tax - Additional 3%					3,270,800.19	3,270,800.19
Special Common Carrier Fees	7,618.52	4,590.65				12,209.17
Conservation License	22,563.65	953.80				23,517.45
Boat Registrations	216,585.00	23,324.06				239,909.06
County Business License		8,477,270.01				8,477,270.01
County Gasoline Tax		344,312.99		4,116,405.00		4,460,717.99
County and Other Sales Tax		102,493,161.49			26,900,086.59	129,393,248.08
Drivers License	2,314,033.00	120,508.25			34,860.50	2,469,401.75
Electric Car Tax	226,939.20	5,885.81				232,825.01
Various Fees Remitted by the State		2,528,768.83				2,528,768.83
Interest Earned		4,076.82				4,076.82
Lodging Tax		68,308.46			15,864,769.44	15,933,077.90
Mandatory Liability Insurance	2,895,610.00	510,990.00				3,406,600.00
Manufactured Homes	9,987.90	25,938.41	9,987.90	6,259.39		52,173.60
Miscellaneous Fees		168,226.02				168,226.02
Municipal Real Estate License		1,842.00		14,286.27		16,128.27
Municipal Sales Tax Motor Vehicle and Boat		232,506.38		4,417,621.13		4,650,127.51
Rideshare Tax		11,763.87				11,763.87
Simplified Sellers Use Tax		14,161,425.14				14,161,425.14
Store and Chain Store License	169,390.25	22,248.05				191,638.30
Special Revenue Sales Tax		127,328,751.95				127,328,751.95
State Gasoline Taxes		9,676,163.30		10,546,140.86		20,222,304.16
Business Privilege License	829,529.42	878,446.84				1,707,976.26
State Sales Tax Motor Vehicle and Boat	5,852,277.47	308,014.60				6,160,292.07
Temporary Tags	490.50	327.00				817.50
Title Fees	829,475.00	165,825.00				995,300.00
Tobacco Tax		137,663.18		354,513.07	482,430.15	974,606.40
TV Franchise Tax		1,248,192.47				1,248,192.47
Wine Tax		31,500.37				31,500.37
Total Receipts	\$ 39,479,950.56	\$ 295,105,791.67	\$ 26,605,175.94	\$ 45,416,162.48	\$ 51,007,612.73	\$ 457,614,693.38

Summary of Receipts and Disbursements
October 1, 2020 through September 30, 2021

	State	County	Boards of Education	Municipal	Others	Total
<u>Disbursements</u>						
Remittances:						
Taxes, Licenses and Fees	\$ 39,479,950.56	\$ 295,100,122.23	\$ 26,605,175.94	\$ 45,416,162.48	\$ 51,007,612.73	\$ 457,609,023.94
Beginning Amounts Not Due To Be Remitted:						
Taxes, Licenses and Fees		301,570.74				301,570.74
Ending Amounts Not Due To Be Remitted:						
Taxes, Licenses and Fees		307,240.18				307,240.18
Balance Left To Be Settled at September 30, 2021	\$	\$	\$	\$	\$	\$

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Summary of Motor Vehicle Ad Valorem Taxes
October 1, 2020 through September 30, 2021

	Millage Rates	Net Assessed Valuations	Net Taxes Collected	Other Additions	Commissions and Deductions	Total Taxes Due Agencies	Amounts Remitted To Agencies
State							
General	2.5 Mills	999,604,320	\$ 2,499,010.79	\$ 29,118.00	\$ (51,710.22)	\$ 2,476,418.57	\$ 2,476,418.57
Soldier	1.0 Mill	999,604,160	999,604.15		(39,984.16)	959,619.99	959,619.99
School	3.0 Mills	999,604,340	2,998,813.01		(119,952.52)	2,878,860.49	2,878,860.49
Total State			6,497,427.95	29,118.00	(211,646.90)	6,314,899.05	6,314,899.05
County							
General	5.6 Mills	1,046,482,140	5,860,299.94	29,118.00	(113,686.46)	5,775,731.48	5,775,731.48
Bridge and Public Building	5.1 Mills	1,045,544,300	5,332,275.96		(203,920.70)	5,128,355.26	5,128,355.26
Road	2.1 Mills	1,045,546,320	2,195,647.28		(83,967.34)	2,111,679.94	2,111,679.94
Sanitary Sewer	0.7 Mill	1,045,574,400	731,902.08		(27,989.10)	703,912.98	703,912.98
Total County			14,120,125.26	29,118.00	(429,563.60)	13,719,679.66	13,719,679.66
County School							
County-Wide (*)	8.2 Mills	999,611,240	8,196,812.13		(111,956.46)	8,084,855.67	8,084,855.67
Special School	5.1 Mills	331,283,660	1,689,546.66			1,689,546.66	1,689,546.66
Special School	16.8 Mills	347,847,840	5,565,565.52		(222,622.62)	5,342,942.90	5,342,942.90
Bessemer	5.4 Mills	41,405,300	223,588.66			223,588.66	223,588.66
Birmingham	5.7 Mills	283,703,420	1,617,109.51			1,617,109.51	1,617,109.51
Birmingham	10.1 Mills	286,496,640	2,864,966.49		(114,598.66)	2,750,367.83	2,750,367.83
Fairfield	5.8 Mills	9,727,800	56,421.27			56,421.27	56,421.27
Homewood	5.5 Mills	43,089,400	236,991.72			236,991.72	236,991.72
Homewood	9.6 Mills	43,089,400	413,658.15		(16,546.32)	397,111.83	397,111.83
Hoover	5.1 Mills	113,035,300	576,480.00			576,480.00	576,480.00
Hoover	8.8 Mills	113,035,320	994,710.73		(39,788.42)	954,922.31	954,922.31
Leeds	5.1 Mills	13,851,380	70,642.04			70,642.04	70,642.04
Leeds	16.8 Mills	14,543,940	232,702.99		(9,308.12)	223,394.87	223,394.87
Midfield	6.0 Mills	4,242,360	25,454.11			25,454.11	25,454.11
Midfield	10.5 Mills	4,454,460	44,544.69		(1,781.78)	42,762.91	42,762.91
Mountain Brook	5.7 Mills	54,778,860	312,239.53			312,239.53	312,239.53
Mountain Brook	9.9 Mills	54,778,860	542,310.76		(21,692.44)	520,618.32	520,618.32
Mountain Brook	18.5 Mills	56,300,500	1,013,409.00		(40,536.36)	972,872.64	972,872.64
Tarrant	5.2 Mills	10,396,200	54,060.19			54,060.19	54,060.19
Tarrant	6.0 Mills	10,296,680	61,780.05		(2,471.20)	59,308.85	59,308.85
Trussville	5.1 Mills	32,946,980	168,029.58			168,029.58	168,029.58
Trussville	16.8 Mills	34,594,320	553,509.22		(22,140.36)	531,368.86	531,368.86
Vestavia Hills	5.5 Mills	61,375,400	337,564.66			337,564.66	337,564.66
Vestavia Hills	9.6 Mills	61,375,400	589,203.76		(23,568.16)	565,635.60	565,635.60
Total County School			26,441,301.42		(627,010.90)	25,814,290.52	25,814,290.52
Sub-Total Forward			\$ 47,058,854.63	\$ 58,236.00	\$ (1,268,221.40)	\$ 45,848,869.23	\$ 45,848,869.23

***Summary of Motor Vehicle Ad Valorem Taxes
October 1, 2020 through September 30, 2021***

	Millage Rates	Net Assessed Valuations	Net Taxes Collected	Other Additions	Commissions and Deductions	Total Taxes Due Agencies	Amounts Remitted To Agencies
Sub-Total Brought Forward			\$ 47,058,854.63	\$ 58,236.00	\$ (1,268,221.40)	\$ 45,848,869.23	\$ 45,848,869.23
<u>Municipal</u>							
Adamsville	10.6 Mills	7,223,320	72,233.12		(3,611.66)	68,621.46	68,621.46
Argo	5.0 Mills	78,860	394.29		(19.72)	374.57	374.57
Bessemer	35.1 Mills	41,523,600	1,453,326.34		(72,666.32)	1,380,660.02	1,380,660.02
Birmingham	28.5 Mills	288,769,560	8,085,547.74		(404,277.38)	7,681,270.36	7,681,270.36
Brighton	9.6 Mills	1,680,000	16,127.96		(806.40)	15,321.56	15,321.56
Brookside	9.6 Mills	1,225,360	11,763.55		(588.18)	11,175.37	11,175.37
Cardiff	5.0 Mills	119,680	598.43		(29.92)	568.51	568.51
Center Point	5.0 Mills	18,516,060	92,580.30		(4,629.02)	87,951.28	87,951.28
Clay	5.0 Mills	10,927,020	54,635.10		(2,731.76)	51,903.34	51,903.34
County Line	5.0 Mills	141,060	705.25		(35.26)	669.99	669.99
Fairfield	20.4 Mills	9,923,600	198,472.05		(9,923.60)	188,548.45	188,548.45
Fairfield	20.1 Mills	9,776,440	195,528.98		(9,776.44)	185,752.54	185,752.54
Fultondale	5.0 Mills	13,803,720	69,018.64		(3,450.94)	65,567.70	65,567.70
Gardendale	5.0 Mills	26,581,640	132,908.15		(6,645.40)	126,262.75	126,262.75
Gardendale	5.0 Mills	26,581,620	132,908.06		(6,645.40)	126,262.66	126,262.66
Graysville	8.2 Mills	2,687,100	22,034.15		(1,101.70)	20,932.45	20,932.45
Helena	5.0 Mills	5,509,480	27,547.44		(1,377.38)	26,170.06	26,170.06
Homewood	31.7 Mills	44,067,680	1,366,098.18		(68,304.90)	1,297,793.28	1,297,793.28
Hoover	30.5 Mills	114,912,720	3,447,381.60		(172,369.08)	3,275,012.52	3,275,012.52
Hueytown	10.0 Mills	22,276,980	222,769.74		(11,138.48)	211,631.26	211,631.26
Irondale	6.5 Mills	24,148,440	156,964.80		(7,848.24)	149,116.56	149,116.56
Kimberly	12.5 Mills	7,389,320	88,671.77		(4,433.58)	84,238.19	84,238.19
Lakeview	5.0 Mills	313,000	1,565.04		(78.26)	1,486.78	1,486.78
Leeds	9.2 Mills	13,848,240	127,403.77		(6,370.18)	121,033.59	121,033.59
Lipscomb	9.8 Mills	748,620	7,336.40		(366.82)	6,969.58	6,969.58
Maytown	5.0 Mills	221,500	1,107.54		(55.38)	1,052.16	1,052.16
Midfield General	9.8 Mills	4,236,680	41,519.47		(2,075.98)	39,443.49	39,443.49
Midfield School	14.0 Mills	4,236,680	59,313.56		(2,965.68)	56,347.88	56,347.88
Midfield General	14.0 Mills	4,236,680	59,313.57		(2,965.68)	56,347.89	56,347.89
Morris	6.5 Mills	4,384,780	28,501.07		(1,425.06)	27,076.01	27,076.01
Mountain Brook	46.7 Mills	53,653,840	2,468,076.90		(123,403.84)	2,344,673.06	2,344,673.06
Mulga	7.0 Mills	1,195,020	8,365.14		(418.26)	7,946.88	7,946.88
North Johns	7.0 Mills	56,140	392.97		(19.64)	373.33	373.33
Pleasant Grove	30.0 Mills	13,834,100	415,023.18		(20,751.16)	394,272.02	394,272.02
Sub-Total Municipal Forward			19,066,134.25		(953,306.70)	18,112,827.55	18,112,827.55
Sub-Total Forward			\$ 66,124,988.88	\$ 58,236.00	\$ (2,221,528.10)	\$ 63,961,696.78	\$ 63,961,696.78

Summary of Motor Vehicle Ad Valorem Taxes
October 1, 2020 through September 30, 2021

	Millage Rates	Net Assessed Valuations	Net Taxes Collected	Other Additions	Commissions and Deductions	Total Taxes Due Agencies	Amounts Remitted To Agencies
Sub-Total Brought Forward			\$ 66,124,988.88	\$ 58,236.00	\$ (2,221,528.10)	\$ 63,961,696.78	\$ 63,961,696.78
Sub-Total Municipal Brought Forward			19,066,134.25		(953,306.70)	18,112,827.55	18,112,827.55
Municipal (continued)							
Sumiton	6.0 Mills	43,520	261.15		(13.06)	248.09	248.09
Sylvan Springs	7.0 Mills	2,580,820	18,065.73		(903.28)	17,162.45	17,162.45
Tarrant	17.0 Mills	10,287,640	174,889.75		(8,744.48)	166,145.27	166,145.27
Trafford	5.0 Mills	544,900	2,724.49		(136.22)	2,588.27	2,588.27
Trussville	5.0 Mills	32,898,840	164,494.17		(8,224.70)	156,269.47	156,269.47
Trussville	7.0 Mills	32,898,840	230,291.89		(11,514.60)	218,777.29	218,777.29
Vestavia Hills	49.3 Mills	61,765,940	3,026,530.60		(151,326.54)	2,875,204.06	2,875,204.06
Warrior	8.0 Mills	4,748,900	37,991.14		(1,899.56)	36,091.58	36,091.58
Total Municipal			22,721,383.17		(1,136,069.14)	21,585,314.03	21,585,314.03
Total Motor Vehicle Ad Valorem Taxes			69,780,237.80	58,236.00	(2,404,290.54)	67,434,183.26	67,434,183.26

State Allocation

(*) County-Wide School Tax Distribution

Jefferson County Board of Education	36.51053%	2,992,699.55		(40,875.90)	2,951,823.65	2,951,823.65
Bessemer City Board of Education	3.57253%	292,833.57		(3,999.68)	288,833.89	288,833.89
Birmingham City Board of Education	23.08936%	1,892,591.46		(25,850.03)	1,866,741.43	1,866,741.43
Fairfield City Board of Education	1.73276%	142,031.08		(1,939.94)	140,091.14	140,091.15
Homewood City Board of Education	4.27572%	350,472.74		(4,786.94)	345,685.80	345,685.80
Hoover City Board of Education	10.33270%	846,952.01		(11,568.13)	835,383.88	835,383.88
Leeds City Board of Education	1.78284%	146,136.05		(1,996.00)	144,140.05	144,140.05
Midfield City Board of Education	1.06084%	86,955.06		(1,187.68)	85,767.38	85,767.38
Mountain Brook City Board of Education	4.52866%	371,205.75		(5,070.13)	366,135.62	366,135.62
Tarrant City Board of Education	1.36463%	111,856.16		(1,527.79)	110,328.37	110,328.37
Vestavia Hills City Board of Education	7.33541%	601,269.78		(8,212.47)	593,057.31	593,057.31
Trussville City Board of Education	4.41402%	361,808.92		(4,941.78)	356,867.14	356,867.14
Total County-Wide School Taxes	100.00000%	\$ 8,196,812.13	\$	\$ (111,956.46)	\$ 8,084,855.67	\$ 8,084,855.67

Summary of Receipts and Disbursements
October 1, 2019 through September 30, 2020

	State	County	Boards of Education	Municipal	Others	Total
Receipts						
Motor Vehicle License	\$ 18,663,295.25	\$ 2,129,989.11	\$ 65,950.50	\$ 1,563,969.58	\$ 10,205.25	\$ 22,433,409.69
Ad Valorem Tax	5,967,970.62	15,101,654.63	24,358,223.61	20,067,718.22		65,495,567.08
Auto Rental Tax					2,220,361.04	2,220,361.04
Returned Check Fees		223,950.82				223,950.82
Beer Tax		1,208,846.52	738,556.51	2,833,111.91	2,002,143.31	6,782,658.25
Beverage Tax		4,942,219.81				4,942,219.81
Beverage Tax - Additional 3%					2,347,003.80	2,347,003.80
Special Common Carrier Fees	9,080.03	5,471.33				14,551.36
Conservation License	15,056.05	855.90				15,911.95
Boat Registrations	200,602.00	22,170.00				222,772.00
County Business License		8,474,441.17				8,474,441.17
County Gasoline Tax		331,967.80		3,881,377.94		4,213,345.74
County and Other Sales Tax		92,861,785.98			24,513,827.80	117,375,613.78
Drivers License	2,263,752.00	116,863.00			33,769.50	2,414,384.50
Electric Car Tax	117,560.63	3,014.32				120,574.95
Various Fees Remitted by the State		2,331,910.98				2,331,910.98
Interest Earned		102,063.08				102,063.08
Lodging Tax		59,856.99			13,906,773.46	13,966,630.45
Mandatory Liability Insurance	1,903,920.00	321,080.00				2,225,000.00
Manufactured Homes	9,175.52	24,102.65	9,157.52	5,676.14		48,111.83
Miscellaneous Fees		143,278.46				143,278.46
Municipal Real Estate License		1,161.75		13,774.56		14,936.31
Municipal Sales Tax Motor Vehicle and Boat		164,977.46		3,134,571.40		3,299,548.86
Rideshare Tax		19,238.44				19,238.44
Simplified Sellers Use Tax		10,196,481.81				10,196,481.81
Store and Chain Store License	129,473.27	14,527.03				144,000.30
Special Revenue Sales Tax		113,534,794.33				113,534,794.33
State Gasoline Taxes		7,879,169.46		10,277,777.05		18,156,946.51
Business Privilege License	783,081.24	829,736.72				1,612,817.96
State Sales Tax Motor Vehicle and Boat	4,212,238.24	221,696.75				4,433,934.99
Temporary Tags	486.00	324.00				810.00
Title Fees	739,640.00	147,858.00				887,498.00
Tobacco Tax		141,176.27		363,559.96	494,741.42	999,477.65
TV Franchise Tax		1,281,098.68				1,281,098.68
Wine Tax		32,555.76				32,555.76
Total Receipts	\$ 35,015,330.85	\$ 262,870,319.01	\$ 25,171,888.14	\$ 42,141,536.76	\$ 45,528,825.58	\$ 410,727,900.34

Summary of Receipts and Disbursements
October 1, 2019 through September 30, 2020

	State	County	Boards of Education	Municipal	Others	Total
<u>Disbursements</u>						
Remittances:						
Taxes, Licenses and Fees	\$ 35,015,330.85	\$ 262,861,414.78	\$ 25,171,888.14	\$ 42,141,536.76	\$ 45,528,825.58	\$ 410,718,996.11
Beginning Amounts Not Due To Be Remitted:						
Taxes, Licenses and Fees		292,666.51				292,666.51
Ending Amounts Not Due To Be Remitted:						
Taxes, Licenses and Fees		301,570.74				301,570.74
Balance Left To Be Settled at September 30, 2020	\$	\$	\$	\$	\$	\$

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Summary of Motor Vehicle Ad Valorem Taxes
October 1, 2019 through September 30, 2020

	Millage Rates	Net Assessed Valuations	Net Taxes Collected	Other Additions	Commissions and Deductions	Total Taxes Due Agencies	Amounts Remitted To Agencies
State							
General	2.5 Mills	944,693,280	\$ 2,361,733.19	\$ 27,580.00	\$ (48,964.66)	\$ 2,340,348.53	\$ 2,340,348.53
Soldier	1.0 Mill	944,693,300	944,693.30		(37,787.74)	906,905.56	906,905.56
School	3.0 Mills	944,693,240	2,834,079.71		(113,363.18)	2,720,716.53	2,720,716.53
Total State			6,140,506.20	27,580.00	(200,115.58)	5,967,970.62	5,967,970.62
County							
General	5.6 Mills	980,215,640	5,489,207.55	27,580.00	(107,536.10)	5,409,251.45	5,409,251.45
Bridge and Public Building	5.1 Mills	979,490,840	4,995,403.28		(192,718.24)	4,802,685.04	4,802,685.04
Road	2.1 Mills	979,492,680	2,056,934.64		(79,354.56)	1,977,580.08	1,977,580.08
Sanitary Sewer	0.7 Mill	979,514,140	685,659.90		(26,451.52)	659,208.38	659,208.38
Total County			13,227,205.37	27,580.00	(406,060.42)	12,848,724.95	12,848,724.95
County School							
County-Wide (*)	8.2 Mills	944,697,220	7,746,517.17		(105,806.08)	7,640,711.09	7,640,711.09
Special School	5.1 Mills	306,091,880	1,561,068.60			1,561,068.60	1,561,068.60
Special School	16.8 Mills	321,396,440	5,142,343.03		(205,693.72)	4,936,649.31	4,936,649.31
Bessemer	5.4 Mills	38,905,540	210,089.91			210,089.91	210,089.91
Birmingham	5.7 Mills	280,762,380	1,600,345.61			1,600,345.61	1,600,345.61
Birmingham	10.1 Mills	283,509,520	2,835,095.16		(113,403.80)	2,721,691.36	2,721,691.36
Fairfield	5.8 Mills	9,104,820	52,807.90			52,807.90	52,807.90
Homewood	5.5 Mills	39,362,680	216,494.79			216,494.79	216,494.79
Homewood	9.6 Mills	39,362,700	377,881.88		(15,115.28)	362,766.60	362,766.60
Hoover	5.1 Mills	105,061,920	535,815.75			535,815.75	535,815.75
Hoover	8.8 Mills	105,061,900	924,544.76		(36,981.80)	887,562.96	887,562.96
Leeds	5.1 Mills	12,117,360	61,798.49			61,798.49	61,798.49
Leeds	16.8 Mills	12,723,220	203,571.53		(8,142.86)	195,428.67	195,428.67
Midfield	6.0 Mills	4,220,060	25,320.40			25,320.40	25,320.40
Midfield	10.5 Mills	4,431,060	44,310.65		(1,772.42)	42,538.23	42,538.23
Mountain Brook	5.7 Mills	50,955,440	290,445.98			290,445.98	290,445.98
Mountain Brook	9.9 Mills	50,955,440	504,458.84		(20,178.36)	484,280.48	484,280.48
Mountain Brook	18.5 Mills	52,370,860	942,675.59		(37,707.02)	904,968.57	904,968.57
Tarrant	5.2 Mills	9,491,780	49,357.25			49,357.25	49,357.25
Tarrant	6.0 Mills	9,400,700	56,404.20		(2,256.16)	54,148.04	54,148.04
Trussville	5.1 Mills	32,662,020	166,576.29			166,576.29	166,576.29
Trussville	16.8 Mills	34,295,120	548,721.93		(21,948.88)	526,773.05	526,773.05
Vestavia Hills	5.5 Mills	56,972,120	313,346.70			313,346.70	313,346.70
Vestavia Hills	9.6 Mills	56,123,860	538,789.14		(21,551.56)	517,237.58	517,237.58
Total County School			24,948,781.55		(590,557.94)	24,358,223.61	24,358,223.61
Sub-Total Forward			\$ 44,316,493.12	\$ 55,160.00	\$ (1,196,733.94)	\$ 43,174,919.18	\$ 43,174,919.18

***Summary of Motor Vehicle Ad Valorem Taxes
October 1, 2019 through September 30, 2020***

	Millage Rates	Net Assessed Valuations	Net Taxes Collected	Other Additions	Commissions and Deductions	Total Taxes Due Agencies	Amounts Remitted To Agencies
Sub-Total Brought Forward			\$ 44,316,493.12	\$ 55,160.00	\$ (1,196,733.94)	\$ 43,174,919.18	\$ 43,174,919.18
<u>Municipal</u>							
Adamsville	10.6 Mills	6,595,680	65,956.83		(3,297.84)	62,658.99	62,658.99
Argo	5.0 Mills	77,080	385.41		(19.28)	366.13	366.13
Bessemer	35.1 Mills	39,016,400	1,365,574.29		(68,278.74)	1,297,295.55	1,297,295.55
Birmingham	28.5 Mills	285,776,000	8,001,727.99		(400,086.40)	7,601,641.59	7,601,641.59
Brighton	9.6 Mills	1,459,900	14,014.97		(700.74)	13,314.23	13,314.23
Brookside	9.6 Mills	1,155,080	11,088.78		(554.44)	10,534.34	10,534.34
Cardiff	5.0 Mills	65,680	328.41		(16.42)	311.99	311.99
Center Point	5.0 Mills	12,731,900	63,659.50		(3,182.98)	60,476.52	60,476.52
Clay	5.0 Mills	9,865,860	49,329.25		(2,466.46)	46,862.79	46,862.79
County Line	5.0 Mills	115,600	577.98		(28.90)	549.08	549.08
Fairfield	20.4 Mills	9,288,880	185,777.78		(9,288.88)	176,488.90	176,488.90
Fairfield	20.1 Mills	9,150,340	183,006.73		(9,150.34)	173,856.39	173,856.39
Fultondale	5.0 Mills	12,893,180	64,465.93		(3,223.30)	61,242.63	61,242.63
Gardendale	5.0 Mills	25,101,660	125,508.30		(6,275.42)	119,232.88	119,232.88
Gardendale	5.0 Mills	25,101,640	125,508.17		(6,275.40)	119,232.77	119,232.77
Graysville	8.2 Mills	2,547,200	20,887.02		(1,044.36)	19,842.66	19,842.66
Helena	5.0 Mills	4,894,500	24,472.46		(1,223.62)	23,248.84	23,248.84
Homewood	31.7 Mills	40,210,280	1,246,518.95		(62,325.94)	1,184,193.01	1,184,193.01
Hoover	30.5 Mills	106,831,880	3,204,956.28		(160,247.82)	3,044,708.46	3,044,708.46
Hueytown	10.0 Mills	20,600,380	206,003.70		(10,300.18)	195,703.52	195,703.52
Irondale	6.5 Mills	22,791,760	148,146.48		(7,407.32)	140,739.16	140,739.16
Kimberly	12.5 Mills	6,481,380	77,776.68		(3,888.84)	73,887.84	73,887.84
Lakeview	5.0 Mills	318,500	1,592.46		(79.62)	1,512.84	1,512.84
Leeds	9.2 Mills	12,101,300	111,331.87		(5,566.60)	105,765.27	105,765.27
Lipscomb	9.8 Mills	793,340	7,774.71		(388.74)	7,385.97	7,385.97
Maytown	5.0 Mills	198,580	992.86		(49.64)	943.22	943.22
Midfield General	9.8 Mills	4,219,460	41,350.63		(2,067.54)	39,283.09	39,283.09
Midfield School	14.0 Mills	4,219,440	59,072.24		(2,953.62)	56,118.62	56,118.62
Midfield General	14.0 Mills	4,219,440	59,072.27		(2,953.62)	56,118.65	56,118.65
Morris	6.5 Mills	3,887,480	25,268.56		(1,263.42)	24,005.14	24,005.14
Mountain Brook	36.7 Mills	51,928,340	1,869,420.34		(93,471.02)	1,775,949.32	1,775,949.32
Mulga	7.0 Mills	949,180	6,644.23		(332.22)	6,312.01	6,312.01
North Johns	7.0 Mills	45,440	318.12		(15.90)	302.22	302.22
Pleasant Grove	30.0 Mills	12,794,000	383,820.15		(19,191.00)	364,629.15	364,629.15
Sub-Total Municipal Forward			17,752,330.33		(887,616.56)	16,864,713.77	16,864,713.77
Sub-Total Forward			\$ 62,068,823.45	\$ 55,160.00	\$ (2,084,350.50)	\$ 60,039,632.95	\$ 60,039,632.95

Summary of Motor Vehicle Ad Valorem Taxes
October 1, 2019 through September 30, 2020

	Millage Rates	Net Assessed Valuations	Net Taxes Collected	Other Additions	Commissions and Deductions	Total Taxes Due Agencies	Amounts Remitted To Agencies
Sub-Total Brought Forward			\$ 62,068,823.45	\$ 55,160.00	\$ (2,084,350.50)	\$ 60,039,632.95	\$ 60,039,632.95
Sub-Total Municipal Brought Forward			17,752,330.33		(887,616.56)	16,864,713.77	16,864,713.77
Municipal (continued)							
Sumiton	6.0 Mills	33,260	199.50		(9.98)	189.52	189.52
Sylvan Springs	7.0 Mills	2,482,100	17,374.64		(868.74)	16,505.90	16,505.90
Tarrant	17.0 Mills	9,398,500	159,774.58		(7,988.72)	151,785.86	151,785.86
Trafford	5.0 Mills	519,660	2,598.31		(129.92)	2,468.39	2,468.39
Trussville	5.0 Mills	32,649,700	163,248.55		(8,162.42)	155,086.13	155,086.13
Trussville	7.0 Mills	32,649,720	228,548.07		(11,427.40)	217,120.67	217,120.67
Vestavia Hills	49.3 Mills	56,485,240	2,767,776.31		(138,388.82)	2,629,387.49	2,629,387.49
Warrior	8.0 Mills	4,007,960	32,063.67		(1,603.18)	30,460.49	30,460.49
Total Municipal			21,123,913.96		(1,056,195.74)	20,067,718.22	20,067,718.22
Total Motor Vehicle Ad Valorem Taxes			65,440,407.08	55,160.00	(2,252,929.68)	63,242,637.40	63,242,637.40

State Allocation

(*) County-Wide School Tax Distribution

Jefferson County Board of Education	36.41918%	2,821,218.03		(38,533.71)	2,782,684.33	2,782,684.33
Bessemer City Board of Education	3.63789%	281,809.77		(3,849.11)	277,960.66	277,960.66
Birmingham City Board of Education	23.38257%	1,811,334.80		(24,740.18)	1,786,594.62	1,786,594.62
Fairfield City Board of Education	1.71541%	132,884.53		(1,815.01)	131,069.52	131,069.52
Homewood City Board of Education	4.38087%	339,364.85		(4,635.23)	334,729.62	334,729.62
Hoover City Board of Education	10.34140%	801,098.33		(10,941.83)	790,156.50	790,156.50
Leeds City Board of Education	1.68333%	130,399.45		(1,781.07)	128,618.38	128,618.38
Midfield City Board of Education	1.07773%	83,486.54		(1,140.30)	82,346.24	82,346.24
Mountain Brook City Board of Education	4.45844%	345,373.82		(4,717.30)	340,656.52	340,656.52
Tarrant City Board of Education	1.27836%	99,028.38		(1,352.58)	97,675.79	97,675.79
Vestavia Hills City Board of Education	7.35480%	569,740.84		(7,781.83)	561,959.02	561,959.02
Trussville City Board of Education	4.27002%	330,777.83		(4,517.94)	326,259.89	326,259.89
Total County-Wide School Taxes	100.00000%	\$ 7,746,517.17	\$	\$ (105,806.08)	\$ 7,640,711.09	\$ 7,640,711.09

Rates of Taxation

October 1, 2019 through September 30, 2024

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 Fund	5.6 Mills
Bridge and Public Building Fund	5.1 Mills
Road Fund	2.1 Mills
Sanitary Sewer Fund	0.7 Mill
County-Wide School	8.2 Mills
Special School	5.1 Mills
Special School	16.8 Mills

Municipal Taxes

Municipal taxes were assessed at the previous year's rates as follow:

Adamsville - General	10.6 Mills
Argo - General	5.0 Mills
Bessemer - General	35.1 Mills
Bessemer - School	5.4 Mills
Birmingham - General	28.5 Mills
Birmingham - School	5.7 Mills
Birmingham - School	10.1 Mills
Brighton - General	9.6 Mills
Brookside - General	9.6 Mills
Cardiff - General	5.0 Mills
Center Point - General (*)	5.0 Mills
Clay - General	5.0 Mills
County Line - General	5.0 Mills
Fairfield - General	20.4 Mills
Fairfield - General	20.1 Mills
Fairfield - School	5.8 Mills
Fultondale - General	5.0 Mills
Gardendale - General	5.0 Mills
Gardendale - General	5.0 Mills
Graysville - General	8.2 Mills

Rates of Taxation

October 1, 2019 through September 30, 2024

Helena - General	5.0 Mills
Homewood - General	31.7 Mills
Homewood - School	5.5 Mills
Homewood - School	9.6 Mills
Hoover– General	30.5 Mills
Hoover - School	5.1 Mills
Hoover - School	8.8 Mills
Hueytown - General	10.0 Mills
Irondale - General (**)	12.5 Mills
Kimberly - General	12.5 Mills
Lakeview - General	5.0 Mills
Leeds - General	9.2 Mills
Leeds - School	5.1 Mills
Leeds - School	16.8 Mills
Lipscomb - General	9.8 Mills
Maytown - General	5.0 Mills
Midfield - General	14.0 Mills
Midfield - General	9.8 Mills
Midfield - School	14.0 Mills
Midfield - School	6.0 Mills
Midfield - School	10.5 Mills
Morris - General	6.5 Mills
Mountain Brook - General (***)	46.7 Mills
Mountain Brook - School	5.7 Mills
Mountain Brook - School	9.9 Mills
Mountain Brook - School	18.5 Mills
Mulga - General	7.0 Mills
North Johns - General	7.0 Mills
Pleasant Grove - General	30.0 Mills
Sumiton - General	6.0 Mills
Sylvan Springs - General	7.0 Mills
Tarrant - General	17.0 Mills
Tarrant - School	5.2 Mills
Tarrant - School	6.0 Mills
Trafford - General	5.0 Mills
Trussville - General	5.0 Mills
Trussville - General	7.0 Mills
Trussville - School	5.1 Mills
Trussville - School	16.8 Mills
Vestavia Hills - General	49.3 Mills
Vestavia Hills - School	5.5 Mills
Vestavia Hills - School	9.6 Mills
Warrior - General	8.0 Mills

(*) Center Point's rate of 5 Mills was added in tax year 2020.

(**) Irondale's rate increased from 6.5 Mills to 12.5 Mills in tax year 2024.

(***) Mountain Brook's rate increased from 36.7 Mills to 46.7 Mills in tax year 2021.