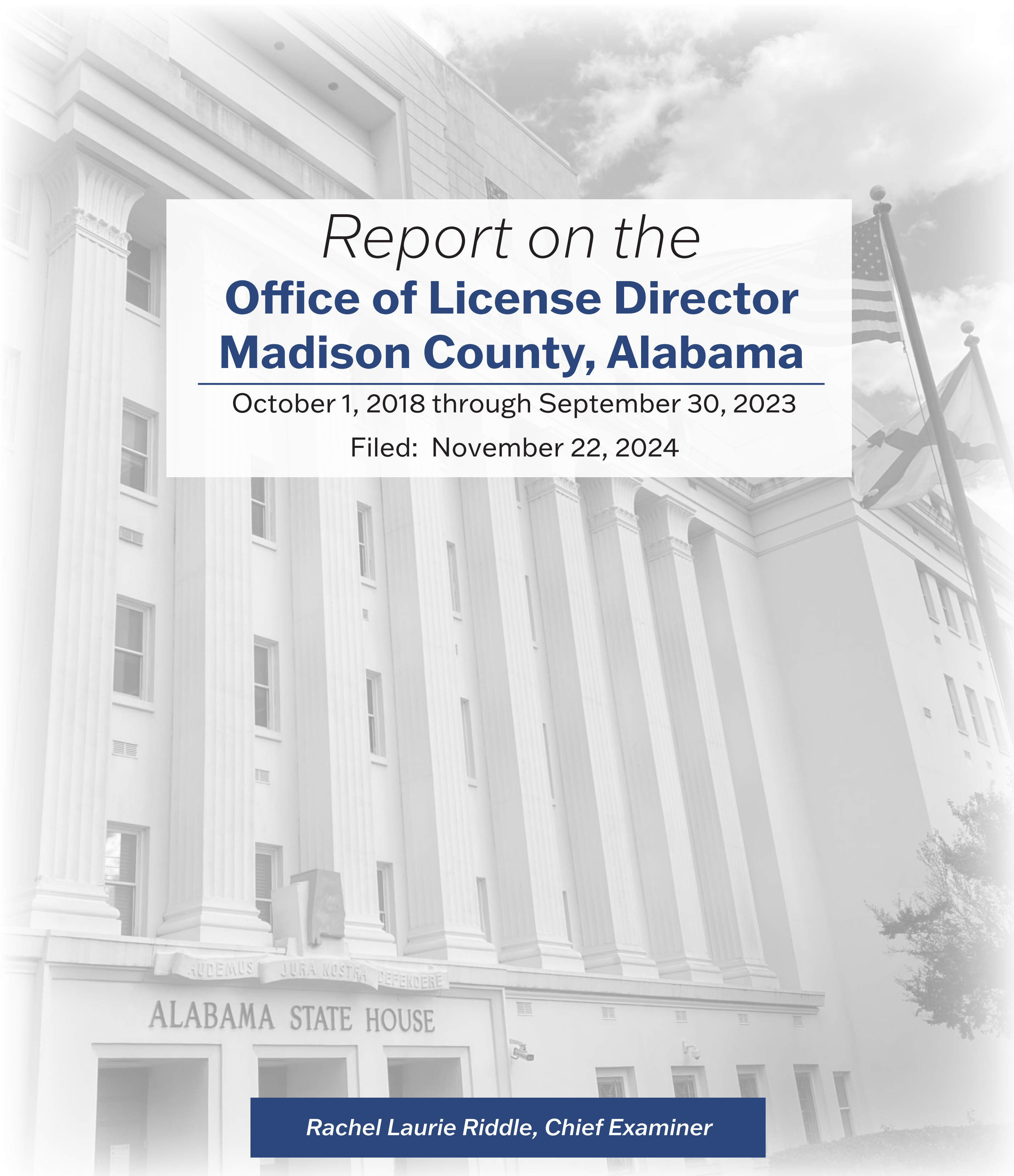
Alabama Department of
Examiners of Public Accounts

Report on the

Office of License Director
Madison County, Alabama

October 1, 2018 through September 30, 2023

Filed: November 22, 2024



Rachel Laurie Riddle, Chief Examiner

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Rachel Laurie Riddle
Chief Examiner

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

Dear Madam:

An examination was conducted on the Office of License Director, Madison County, Alabama, for the period October 1, 2018 through September 30, 2023, by Examiners Nathaniel Kuykendall and Khaliyah Malone. I, Nathaniel Kuykendall, served as the 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,

Nathaniel Kuykendall
Examiner of Public Accounts

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Table of Contents

Table of Contents

Department of

Examiners of Public Accounts

EXAMINER'S SUMMARY

Office of License Director
Madison County, Alabama
October 1, 2018 through September 30, 2023

PURPOSE AND SCOPE OF THE EXAMINATION

This report presents the results of an examination of the Office of License Director, Madison County, Alabama, (hereinafter referred to as the "License Director") and a review of the License Director'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 License Director's operating authority. Honorable Mark Craig served as License Director during the examination period.

Exhibits 2, 4, 6, 8 and 10 contain information on the receipts, disbursements and balances that were collected by the License Director during the examination period. Exhibits 3, 5, 7, 9 and 11 provide information on the taxes that were assessed and collected by the License Director during the examination period. Taxes were assessed based on the rates shown on Exhibit 12 for the State, County, Boards of Education, and various municipalities. Exhibit 13 provides information on the receipts, disbursements, and balances of the Special Funds of the License Director.

RESULTS OF THE EXAMINATION

Instances of noncompliance with state and local laws and regulations and other matters were found during the examination as shown on the Schedule of State and Local Compliance and Other Findings, and they are summarized below.

Findings

- 2023-001: Bank accounts were not accurately reconciled.
- 2023-002: Mandatory liability reinstatement fees were not properly distributed.

AMOUNTS DUE AND AMOUNTS OVERPAID

There were errors in the distribution of collections that resulted in amounts due and amounts overpaid. Amounts due include amounts at the examination ending date which should have previously been remitted to the proper agencies. These amounts resulted from errors in the distribution of collections, or from calculation errors in the distribution reports. Amounts overpaid include amounts remitted to an agency by the License Director in excess of amounts the agency was entitled to receive.

Exhibit 1 summarizes the amounts due and overpaid by the License Director. Amounts due were settled at the conclusion of the examination. Refund petitions were furnished to the License Director for the amounts overpaid.

EXIT CONFERENCE

The Official was invited to and attended an exit conference to discuss the results of the examination. Representing the Department of Examiners of Public Accounts were April Purser, Audit Manager; Nathaniel Kuykendall, Examiner and Khaliyah Malone, Examiner.

Department of
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AGENCY OVERVIEW

Office of License Director
Madison County, Alabama
October 1, 2018 through September 30, 2023

The Office of License Director, Madison County, Alabama, (hereinafter referred to as the "License Director") was created under the authority of the ***Code of Alabama 1975***, Section 45-45-201. The provisions of this Act require in addition to motor vehicle licenses, ad valorem taxes on motor vehicles to be assessed and collected in accordance with the ***Code of Alabama 1975***, Section 40-12-253, and casual sales and use taxes on motor vehicles to be collected in accordance with the ***Code of Alabama 1975***, Section 40-23-100 through 40-23-108.

The License Director, an elected official, is responsible for issuing and collecting the related fees on certain business and professional licenses, motor vehicle licenses and special permits, drivers' licenses, conservation licenses, manufactured home registration decals, and for the assessment and collection of ad valorem taxes and casual sales and use taxes on motor vehicles. All fees and taxes collected are distributed in accordance with prevailing statutes.

The ***Code of Alabama 1975***, Section 45-45-200, authorizes the License Director to issue boat licenses and collect a fee, not to exceed $2.00, to cover the expense of mailing such licenses. The ***Code of Alabama 1975***, Section 45-45-200.01, authorizes a special issuance fee not to exceed $.75 on each motor vehicle registration, boat renewal or registration, manufactured home registration, business license application, or other instrument to be used for the preservation and storage of instruments issued and for the creation and maintenance of a computerized system for issuing instruments in the Office of License Director. The ***Code of Alabama 1975***, Section 45-45-201.09, authorizes the License Director to charge a fee not to exceed $2.00 for each motor vehicle tag issued by mail. These fees are to be collected by the License Director in addition to all other fees and costs provided by general law and paid to the County General Fund.

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Schedule of State and Local Compliance and Other Findings

Ref. No.	Finding/Noncompliance
2023-001	**Finding:** The *Minimum Accounting Requirements* as prescribed by the Chief Examiner of Public Accounts under the authority of the ***Code of Alabama 1975***, Section 41-5A-21, require bank accounts to be reconciled to the cashbook monthly including an analysis of all balances on hand. Bank account reconciliations were not accurately performed nor were analyses made of the amounts on hand in the bank accounts. Procedures were not in place to ensure that banks accounts were accurately reconciled and balances on hand were properly identified. As a result, differences or errors could occur and not be investigated and corrected in a timely manner. **Recommendation:** Procedures should be implemented to ensure that bank accounts are accurately reconciled and an analysis of balances on hand is prepared.
2023-002	**Finding:** The ***Code of Alabama 1975***, Section 32-7A-12(g), requires the county portion of the mandatory liability reinstatement fees to be distributed 50% to the county general fund and 50% to the Special Licensing Official's Fund. During the examination period, all but three months of these fees were remitted entirely to the Madison County Commission's General Fund in error. Procedures were not in place to ensure that fees were always properly remitted. As a result, fees that should have been deposited into the Special Licensing Official's Fund were incorrectly deposited into the Madison County Commission's General Fund. Adjustments were made by the Madison County Commission to correct these errors at the conclusion of the examination. **Recommendation:** Procedures should be in place to ensure all mandatory liability reinstatement fees are distributed correctly.

Financial Information

Summary of Amounts Due and Overpaid
October 1, 2018 through September 30, 2023

	2022-2023 Audit Settlement		2021-2022 Audit Settlement		2020-2021 Audit Settlement		2019-2020 Audit Settlement	
	Amounts Due	Amounts Overpaid	Amounts Due	Amounts Overpaid	Amounts Due	Amounts Overpaid	Amounts Due	Amounts Overpaid
Madison County								
Commissions on Ad Valorem Taxes	$	$ (20,203.73)	$	$ (16,105.39)	$	$ (14,012.42)	$	$ (12,151.39)
Interest Earned - General Fund		(651.63)	5.98		52.83		196.60	
Interest Earned - Discretionary Fund of the License Director	478.66		38.51		38.93		134.97	
Interest Earned - Discretionary Fund of the Tax Assessor	478.66		38.51		38.93		134.97	
Interest Earned - Discretionary Fund of the Tax Collector	478.66		38.51		38.93		134.97	
Total Limestone County	1,435.98	(20,855.36)	121.51	(16,105.39)	169.62	(14,012.42)	601.51	(12,151.39)
Boards of Education								
County-Wide 5.5 Mills Huntsville City Board of Education					295,803.55			
County-Wide 5.5 Mills Madison City Board of Education						(295,803.55)		
District 2 6.5 Mil	20,203.73		16,105.39		14,012.42		12,151.39	
Total Boards of Education	20,203.73		16,105.39		309,815.97	(295,803.55)	12,151.39	
Municipal								
Madison City 13 Mill								
Total Municipal								
Grand Total	$ 21,639.71	$ (20,855.36)	$ 16,226.90	$ (16,105.39)	$ 309,985.59	$ (309,815.97)	$ 12,752.90	$ (12,151.39)

Summary of Amounts Due and Overpaid
October 1, 2018 through September 30, 2023

	2018-2019 Audit Settlement		Combined	Combined	Net Settlement	
	Amounts Due	Amounts Overpaid	Amounts Due	Amounts Overpaid	Amounts Due	Amounts Overpaid
Madison County						
Commissions on Ad Valorem Taxes	$	$ (6,977.19)	$	$ (69,450.12)	$	$ (69,450.12)
Interest Earned - General Fund		(3,466.44)	255.41	(4,118.07)		(3,862.66)
Interest Earned - Discretionary Fund of the License Director	2,296.01		2,987.08		2,987.08	
Interest Earned - Discretionary Fund of the Tax Assessor	2,296.01		2,987.08		2,987.08	
Interest Earned - Discretionary Fund of the Tax Collector	2,296.01		2,987.08		2,987.08	
Total Limestone County	6,888.03	(10,443.63)	9,216.65	(73,568.19)	8,961.24	(73,312.78)
Boards of Education						
County-Wide 5.5 Mills Huntsville City Board of Education			295,803.55		295,803.55	
County-Wide 5.5 Mills Madison City Board of Education				(295,803.55)		(295,803.55)
District 2 6.5 Mil	6,977.19		69,450.12		69,450.12	
Total Boards of Education	6,977.19		365,253.67	(295,803.55)	365,253.67	(295,803.55)
Municipal						
Madison City 13 Mill	3,406.84		3,406.84		3,406.84	
Total Municipal	3,406.84		3,406.84		3,406.84	
Grand Total	$ 17,272.06	$ (10,443.63)	$ 377,877.16	$ (369,371.74)	$ 377,621.75	$ (369,116.33)

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

	State	County	Board of Education	Municipal	Officer and Others	Total
Receipts						
Motor Vehicle License	$ 14,362,525.82	$ 1,957,791.00	$ 33,016.50	$ 761,377.23	$ 6,080.25	$ 17,120,790.80
Business-Privilege License	550,671.35	719,824.08				1,270,495.43
County Business License		895,356.45				895,356.45
Drivers License	1,623,515.25	72,664.50			24,221.50	1,720,401.25
Store License	47,462.99	8,845.20				56,308.19
Conservation License	44,976.95	1,320.40				46,297.35
Boat Registrations	265,439.80	39,440.75				304,880.55
Title Fees	586,805.00	140,745.60				727,550.60
Temporary Tags	1,263.00	1,263.00				2,526.00
Ad Valorem Tax	5,928,525.38	12,053,586.33	19,400,126.33	10,454,327.92		47,836,565.96
Casual Sales and Use Tax	6,536,620.53	2,414,537.09		3,668,005.79		12,619,163.41
Mandatory Liability Insurance	689,010.00	121,590.00				810,600.00
Manufactured Home Registrations	13,156.39	35,708.88	13,156.40	5,474.13		67,495.80
Interest Earned		139,333.40				139,333.40
Other Fees		1,620.00				1,620.00
Total Receipts	30,649,972.46	18,603,626.68	19,446,299.23	14,889,185.07	30,301.75	83,619,385.19
Disbursements						
Remittances:						
Taxes, Licenses and Fees	30,649,972.46	18,623,046.06	19,426,095.50	14,889,185.07	30,301.75	83,618,600.84
Amounts Due		1,435.98	20,203.73			21,639.71
Sub-Total	30,649,972.46	18,624,482.04	19,446,299.23	14,889,185.07	30,301.75	83,640,240.55
Amounts Overpaid		(20,855.36)				(20,855.36)
Total	$ 30,649,972.46	$ 18,603,626.68	$ 19,446,299.23	$ 14,889,185.07	$ 30,301.75	$ 83,619,385.19

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

	Millage Rates	Net Valuations	Net Taxes Collected	Other Additions	Commissions and Deductions	Total Taxes Due Agencies	Amounts Remitted To Agencies	Amounts Due and/or (Overpaid)
State								
General	2.5 Mills	942,664,640	$ 2,356,661.61	$ 19,789.00	$ (55,945.61)	$ 2,320,505.00	$ (2,320,505.00)	$
Soldier	1.0 Mill	942,664,670	942,664.67		(40,659.59)	902,005.08	(902,005.08)	
School	3.0 Mills	942,664,640	2,827,993.93		(121,978.63)	2,706,015.30	(2,706,015.30)	
Total State			6,127,320.21	19,789.00	(218,583.83)	5,928,525.38	(5,928,525.38)	
County								
General Fund	7.0 Mills	942,665,110	6,598,655.77	19,789.00	(154,073.84)	6,464,370.93	(6,464,370.93)	
Road and Bridge Fund	4.0 Mills	942,665,120	3,770,660.47		(162,638.28)	3,608,022.19	(3,608,022.19)	
Total County			10,369,316.24	19,789.00	(316,712.12)	10,072,393.12	(10,072,393.12)	
County School								
County-Wide (*)	5.5 Mills	942,665,510	5,184,660.30		(223,627.77)	4,961,032.53	(4,961,032.53)	
District #1	4.0 Mills	489,348,390	1,957,393.57		(84,407.92)	1,872,985.65	(1,872,985.65)	
District #1	6.5 Mills	489,348,390	3,180,764.54		(137,162.89)	3,043,601.65	(3,043,601.65)	
District #2	4.0 Mills	453,317,120	1,813,268.46		(78,230.39)	1,735,038.07	(1,735,038.07)	
District #2	6.5 Mills	453,317,240	2,946,562.08		(147,328.12)	2,799,233.96	(2,779,030.23)	20,203.73
District #2 Special	6.5 Mills	453,317,120	2,946,561.25		(127,124.38)	2,819,436.87	(2,819,436.87)	
District #2 Special	5.0 Mills	453,317,100	2,266,585.58		(97,787.98)	2,168,797.60	(2,168,797.60)	
Total County School			20,295,795.78		(895,669.45)	19,400,126.33	(19,379,922.60)	20,203.73
Municipal								
Huntsville	13.0 Mills	453,317,240	5,893,124.14		(294,656.21)	5,598,467.93	(5,598,467.93)	
New Hope	7.0 Mills	5,296,650	37,076.55		(1,853.83)	35,222.72	(35,222.72)	
Gurley	7.0 Mills	1,287,920	9,015.46		(450.77)	8,564.69	(8,564.69)	
Triana	7.0 Mills	7,164,380	50,150.65		(2,507.53)	47,643.12	(47,643.12)	
Triana School	9.0 Mills	7,164,380	64,479.43		(3,223.99)	61,255.44	(61,255.44)	
Triana School	12.0 Mills	7,164,280	85,971.33		(4,298.57)	81,672.76	(81,672.76)	
Owens Cross Roads	7.0 Mills	7,498,290	52,488.03		(2,624.39)	49,863.64	(49,863.64)	
Madison City	13.0 Mills	133,673,610	1,737,756.98		(86,887.86)	1,650,869.12	(1,650,869.12)	
Madison City School	11.0 Mills	133,673,620	1,470,409.77		(73,520.49)	1,396,889.28	(1,396,889.28)	
Madison City School	12.0 Mills	133,673,620	1,604,083.39		(80,204.17)	1,523,879.22	(1,523,879.22)	
Total Municipal			11,004,555.73		(550,227.81)	10,454,327.92	(10,454,327.92)	
Total Motor Vehicle Ad Valorem Taxes			47,796,987.96	39,578.00	(1,981,193.21)	45,855,372.75	(45,835,169.02)	20,203.73
		State Allocation						
(*) County-Wide School Tax Distribution								
Madison County		38.37809%	1,989,773.60		(85,824.07)	1,903,949.53	(1,903,949.53)	
Huntsville City		44.76357%	2,320,839.04		(100,103.77)	2,220,735.27	(2,220,735.27)	
Madison City		16.85834%	874,047.66		(37,699.93)	836,347.73	(836,347.73)	
Total County-Wide School Taxes		100.00000%	$ 5,184,660.30	$	$ (223,627.77)	$ 4,961,032.53	$ (4,961,032.53)	$

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

	State	County	Board of Education	Municipal	Officer and Others	Total
Receipts						
Motor Vehicle License	$ 13,890,609.98	$ 1,923,048.02	$ 35,046.00	$ 756,668.12	$ 6,154.50	$ 16,611,526.62
Business-Privilege License	531,264.65	687,737.40				1,219,002.05
County Business License		861,932.58				861,932.58
Drivers License	1,702,744.50	77,025.90			25,676.00	1,805,446.40
Store License	48,627.22	8,530.17				57,157.39
Conservation License	49,291.20	1,243.85				50,535.05
Boat Registrations	270,259.10	39,935.00				310,194.10
Title Fees	595,080.00	142,729.20				737,809.20
Temporary Tags	1,479.00	1,479.00				2,958.00
Ad Valorem Tax	4,992,407.34	10,111,581.93	16,348,712.38	8,876,404.81		40,329,106.46
Casual Sales and Use Tax	6,273,093.95	2,294,071.08		3,522,633.53		12,089,798.56
Mandatory Liability Insurance	642,430.00	113,370.00				755,800.00
Manufactured Home Registrations	14,545.76	38,539.77	14,545.79	6,017.28		73,648.60
Interest Earned		16,853.43				16,853.43
Other Fees		1,170.00				1,170.00
Total Receipts	29,011,832.70	16,319,247.33	16,398,304.17	13,161,723.74	31,830.50	74,922,938.44
Disbursements						
Remittances:						
Taxes, Licenses and Fees	29,011,832.70	16,335,231.21	16,382,198.78	13,161,723.74	31,830.50	74,922,816.93
Amounts Due		121.51	16,105.39			16,226.90
Sub-Total	29,011,832.70	16,335,352.72	16,398,304.17	13,161,723.74	31,830.50	74,939,043.83
Amounts Overpaid		(16,105.39)				(16,105.39)
Total	$ 29,011,832.70	$ 16,319,247.33	$ 16,398,304.17	$ 13,161,723.74	$ 31,830.50	$ 74,922,938.44

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

	Millage Rates	Net Valuations	Net Taxes Collected	Other Additions	Commissions and Deductions	Total Taxes Due Agencies	Amounts Remitted To Agencies	Amounts Due and/or (Overpaid)
State								
General	2.5 Mills	793,870,180	$ 1,984,675.46	$ 18,061.00	$ (48,140.77)	$ 1,954,595.69	$ (1,954,595.69)	$
Soldier	1.0 Mill	793,870,150	793,870.15		(34,417.21)	759,452.94	(759,452.94)	
School	3.0 Mills	793,870,170	2,381,610.50		(103,251.79)	2,278,358.71	(2,278,358.71)	
Total State			5,160,156.11	18,061.00	(185,809.77)	4,992,407.34	(4,992,407.34)	
County								
General Fund	7.0 Mills	793,870,690	5,557,094.81	18,061.00	(131,570.14)	5,443,585.67	(5,443,585.67)	
Road and Bridge Fund	4.0 Mills	781,220,700	3,124,882.79		(135,645.09)	2,989,237.70	(2,989,237.70)	
Total County			8,681,977.60	18,061.00	(267,215.23)	8,432,823.37	(8,432,823.37)	
County School								
County-Wide (*)	5.5 Mills	793,870,870	4,366,289.76		(189,294.98)	4,176,994.78	(4,176,994.78)	
District #1	4.0 Mills	410,798,930	1,643,195.70		(70,965.66)	1,572,230.04	(1,572,230.04)	
District #1	6.5 Mills	410,798,920	2,670,193.00		(115,319.20)	2,554,873.80	(2,554,873.80)	
District #2	4.0 Mills	383,071,940	1,532,287.74		(66,703.44)	1,465,584.30	(1,465,584.30)	
District #2	6.5 Mills	383,072,810	2,489,973.26		(124,498.66)	2,365,474.60	(2,349,369.21)	16,105.39
District #2 Special	6.5 Mills	383,071,940	2,489,967.58		(108,393.09)	2,381,574.49	(2,381,574.49)	
District #2 Special	5.0 Mills	383,071,930	1,915,359.67		(83,379.30)	1,831,980.37	(1,831,980.37)	
Total County School			17,107,266.71		(758,554.33)	16,348,712.38	(16,332,606.99)	16,105.39
Municipal								
Huntsville	13.0 Mills	383,072,810	4,979,946.48		(248,997.33)	4,730,949.15	(4,730,949.15)	
New Hope	7.0 Mills	4,392,260	30,745.82		(1,537.29)	29,208.53	(29,208.53)	
Gurley	7.0 Mills	1,261,100	8,827.68		(441.39)	8,386.29	(8,386.29)	
Triana	7.0 Mills	5,090,360	35,632.54		(1,781.64)	33,850.90	(33,850.90)	
Triana School	9.0 Mills	5,090,360	45,813.23		(2,290.67)	43,522.56	(43,522.56)	
Triana School	12.0 Mills	5,084,110	61,009.33		(3,050.46)	57,958.87	(57,958.87)	
Owens Cross Roads	7.0 Mills	6,394,700	44,762.87		(2,238.14)	42,524.73	(42,524.73)	
Madison City	13.0 Mills	114,934,070	1,494,142.90		(74,707.15)	1,419,435.75	(1,419,435.75)	
Madison City School	11.0 Mills	114,934,070	1,264,274.76		(63,213.74)	1,201,061.02	(1,201,061.02)	
Madison City School	12.0 Mills	114,869,040	1,378,428.43		(68,921.42)	1,309,507.01	(1,309,507.01)	
Total Municipal			9,343,584.04		(467,179.23)	8,876,404.81	(8,876,404.81)	
Total Motor Vehicle Ad Valorem Taxes			40,292,984.46	36,122.00	(1,678,758.56)	38,650,347.90	(38,634,242.51)	16,105.39
		State Allocation						
(*) County-Wide School Tax Distribution								
Madison County		38.06982%	1,016,537.67		(43,901.81)	972,635.86	(972,635.86)	
Huntsville City		44.96610%	1,200,681.65		(51,854.55)	1,148,827.11	(1,878,231.65)	(729,404.54)
Madison City		16.96408%	452,973.68		(19,562.84)	433,410.84	(708,588.74)	(275,177.90)
Total County-Wide School Taxes		100.00000%	$ 2,670,193.00	$	$ (115,319.20)	$ 2,554,873.80	$ (3,559,456.25)	$ (1,004,582.45)

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

	State	County	Board of Education	Municipal	Officer and Others	Total
Receipts						
Motor Vehicle License	$ 13,060,201.37	$ 2,015,283.91	$ 37,702.50	$ 727,616.38	$ 5,437.75	$ 15,846,241.91
Business-Privilege License	519,895.36	679,826.28				1,199,721.64
County Business License		845,924.24				845,924.24
Drivers License	1,717,048.50	156,439.50			26,054.50	1,899,542.50
Store License	47,775.08	11,296.92				59,072.00
Conservation License	41,986.40	2,047.10				44,033.50
Boat Registrations	264,731.00	41,675.50				306,406.50
Title Fees	634,495.00	152,409.60				786,904.60
Temporary Tags	1,339.50	1,339.50				2,679.00
Ad Valorem Tax	4,377,768.71	8,921,978.83	14,369,839.12	7,878,394.12		35,547,980.78
Casual Sales and Use Tax	6,238,928.28	2,322,435.96		3,434,776.95		11,996,141.19
Mandatory Liability Insurance	749,870.00	132,330.00				882,200.00
Manufactured Home Registrations	13,749.22	37,518.91	13,751.23	5,549.53		70,568.89
Interest Earned		12,111.21				12,111.21
Other Fees		2,010.00				2,010.00
Total Receipts	27,667,788.42	15,334,627.46	14,421,292.85	12,046,336.98	31,492.25	69,501,537.96
Disbursements						
Remittances:						
Taxes, Licenses and Fees	27,667,788.42	15,348,470.26	14,407,280.43	12,046,336.98	31,492.25	69,501,368.34
Amounts Due		169.62	309,815.97			309,985.59
Sub-Total	27,667,788.42	15,348,639.88	14,717,096.40	12,046,336.98	31,492.25	69,811,353.93
Amounts Overpaid		(14,012.42)	(295,803.55)			(309,815.97)
Total	$ 27,667,788.42	$ 15,334,627.46	$ 14,421,292.85	$ 12,046,336.98	$ 31,492.25	$ 69,501,537.96

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

	Millage Rates	Net Valuations	Net Taxes Collected	Other Additions	Commissions and Deductions	Total Taxes Due Agencies	Amounts Remitted To Agencies	Amounts Due and/or (Overpaid)
State								
General	2.5 Mills	695,685,200	$ 1,739,213.00	$ 19,950.00	$ (42,603.48)	$ 1,716,559.52	$ (1,716,559.52)	$
Soldier	1.0 Mill	695,685,240	695,685.24		(30,383.10)	665,302.14	(665,302.14)	
School	3.0 Mills	695,685,460	2,087,056.38		(91,149.33)	1,995,907.05	(1,995,907.05)	
Total State			4,521,954.62	19,950.00	(164,135.91)	4,377,768.71	(4,377,768.71)	
County								
General Fund	7.0 Mills	695,685,730	4,869,800.11	19,950.00	(116,749.35)	4,773,000.76	(4,773,000.76)	
Road and Bridge Fund	4.0 Mills	695,685,750	2,782,743.01		(121,551.98)	2,661,191.03	(2,661,191.03)	
Total County			7,652,543.12	19,950.00	(238,301.33)	7,434,191.79	(7,434,191.79)	
County School								
County-Wide (*)	5.5 Mills	695,685,830	3,826,272.06		(167,065.81)	3,659,206.25	(3,659,206.25)	
District #1	4.0 Mills	355,725,470	1,422,901.88		(62,142.60)	1,360,759.28	(1,360,759.28)	
District #1	6.5 Mills	355,725,470	2,312,215.55		(100,981.72)	2,211,233.83	(2,211,233.83)	
District #2	4.0 Mills	339,960,360	1,359,841.43		(59,359.81)	1,300,481.62	(1,300,481.62)	
District #2	6.5 Mills	339,963,320	2,209,761.57		(110,488.08)	2,099,273.49	(2,085,261.07)	14,012.42
District #2 Special	6.5 Mills	339,960,360	2,209,742.32		(96,459.69)	2,113,282.63	(2,113,282.63)	
District #2 Special	5.0 Mills	339,960,360	1,699,801.78		(74,199.76)	1,625,602.02	(1,625,602.02)	
Total County School			15,040,536.59		(670,697.47)	14,369,839.12	(14,355,826.70)	14,012.42
Municipal								
Huntsville	13.0 Mills	339,963,320	4,419,523.18		(220,976.16)	4,198,547.02	(4,198,547.02)	
New Hope	7.0 Mills	3,859,130	27,013.94		(1,350.70)	25,663.24	(25,663.24)	
Gurley	7.0 Mills	999,050	6,993.36		(349.67)	6,643.69	(6,643.69)	
Triana	7.0 Mills	4,146,160	29,023.10		(1,451.16)	27,571.94	(27,571.94)	
Triana School	9.0 Mills	4,146,160	37,315.41		(1,865.77)	35,449.64	(35,449.64)	
Triana School	12.0 Mills	4,109,840	49,318.13		(2,465.91)	46,852.22	(46,852.22)	
Owens Cross Roads	7.0 Mills	5,004,000	35,027.97		(1,751.40)	33,276.57	(33,276.57)	
Madison City	13.0 Mills	102,510,570	1,332,637.40		(66,631.87)	1,266,005.53	(1,266,005.53)	
Madison City School	11.0 Mills	102,510,570	1,127,616.27		(56,380.81)	1,071,235.46	(1,071,235.46)	
Madison City School	12.0 Mills	102,381,470	1,228,577.69		(61,428.88)	1,167,148.81	(1,167,148.81)	
Total Municipal			8,293,046.45		(414,652.33)	7,878,394.12	(7,878,394.12)	
Total Motor Vehicle Ad Valorem Taxes			35,508,080.78	39,900.00	(1,487,787.04)	34,060,193.74	(34,046,181.32)	14,012.42
		State Allocation						
(*) County-Wide School Tax Distribution								
Madison County		37.99739%	1,453,883.52		(63,480.65)	1,390,402.87	(1,390,402.87)	
Huntsville City		45.01236%	1,722,295.35		(75,200.26)	1,647,095.09	(1,351,291.54)	295,803.55
Madison City		16.99025%	650,093.19		(28,384.90)	621,708.29	(917,511.84)	(295,803.55)
Total County-Wide School Taxes		100.00000%	$ 3,826,272.06	$	$ (167,065.81)	$ 3,659,206.25	$ (3,659,206.25)	$

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

	State	County	Board of Education	Municipal	Officer and Others	Total
Receipts						
Motor Vehicle License	$ 12,400,591.04	$ 1,861,070.06	$ 39,451.50	$ 709,174.92	$ 5,511.00	$ 15,015,798.52
Business-Privilege License	492,476.92	638,933.87				1,131,410.79
County Business License		811,270.96				811,270.96
Drivers License	1,785,112.00	155,221.50			26,915.50	1,967,249.00
Store License	51,024.53	9,714.31				60,738.84
Conservation License	17,915.28	862.40				18,777.68
Boat Registrations	256,807.05	41,831.00				298,638.05
Title Fees	558,410.00	133,916.40				692,326.40
Temporary Tags	945.00	945.00				1,890.00
Ad Valorem Tax	3,831,599.18	7,822,023.61	12,537,489.47	6,717,234.32		30,908,346.58
Casual Sales and Use Tax	4,394,469.08	1,754,963.28		2,780,386.37		8,929,818.73
Mandatory Liability Insurance	592,580.00	100,130.00				692,710.00
Manufactured Home Registrations	12,707.52	34,291.26	12,735.28	4,884.26		64,618.32
Interest Earned		38,624.89				38,624.89
Other Fees		960.00				960.00
Total Receipts	24,394,637.60	13,404,758.54	12,589,676.25	10,211,679.87	32,426.50	60,633,178.76
Disbursements						
Remittances:						
Taxes, Licenses and Fees	24,394,637.60	13,416,308.42	12,577,524.86	10,211,679.87	32,426.50	60,632,577.25
Amounts Due		601.51	12,151.39			12,752.90
Sub-Total	24,394,637.60	13,416,909.93	12,589,676.25	10,211,679.87	32,426.50	60,645,330.15
Amounts Overpaid		(12,151.39)				(12,151.39)
Total	$ 24,394,637.60	$ 13,404,758.54	$ 12,589,676.25	$ 10,211,679.87	$ 32,426.50	$ 60,633,178.76

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

	Millage Rates	Net Valuations	Net Taxes Collected	Other Additions	Commissions and Deductions	Total Taxes Due Agencies	Amounts Remitted To Agencies	Amounts Due and/or (Overpaid)
State								
General	2.5 Mills	609,172,130	$ 1,522,930.32	$ 17,817.00	$ (38,482.11)	$ 1,502,265.21	$ (1,502,265.21)	$
Soldier	1.0 Mill	609,172,110	609,172.11		(26,838.62)	582,333.49	(582,333.49)	
School	3.0 Mills	609,172,120	1,827,516.36		(80,515.88)	1,747,000.48	(1,747,000.48)	
Total State			3,959,618.79	17,817.00	(145,836.61)	3,831,599.18	(3,831,599.18)	
County								
General Fund	7.0 Mills	610,365,460	4,272,558.23	17,817.00	(104,809.42)	4,185,565.81	(4,185,565.81)	
Road and Bridge Fund	4.0 Mills	610,387,140	2,441,548.55		(107,609.95)	2,333,938.60	(2,333,938.60)	
Total County			6,714,106.78	17,817.00	(212,419.37)	6,519,504.41	(6,519,504.41)	
County School								
County-Wide (*)	5.5 Mills	607,297,820	3,340,138.03		(146,974.50)	3,193,163.53	(3,193,163.53)	
District #1	4.0 Mills	310,979,450	1,243,917.81		(55,234.12)	1,188,683.69	(1,188,683.69)	
District #1	6.5 Mills	310,979,450	2,021,366.45		(89,755.46)	1,931,610.99	(1,931,610.99)	
District #2	4.0 Mills	296,318,380	1,185,273.50		(52,198.10)	1,133,075.40	(1,133,075.40)	
District #2	6.5 Mills	296,901,070	1,929,856.94		(97,124.81)	1,832,732.13	(1,820,580.74)	12,151.39
District #2 Special	6.5 Mills	296,318,380	1,926,069.44		(84,189.96)	1,841,879.48	(1,841,879.48)	
District #2 Special	5.0 Mills	296,318,370	1,481,591.87		(65,247.62)	1,416,344.25	(1,416,344.25)	
Total County School			13,128,214.04		(590,724.57)	12,537,489.47	(12,525,338.08)	12,151.39
Municipal								
Huntsville	13.0 Mills	296,901,060	3,859,713.84		(192,985.69)	3,666,728.15	(3,666,728.15)	
New Hope	7.0 Mills	3,504,000	24,528.00		(1,226.40)	23,301.60	(23,301.60)	
Gurley	7.0 Mills	807,320	5,651.21		(282.56)	5,368.65	(5,368.65)	
Triana	7.0 Mills	3,320,310	23,242.17		(1,162.11)	22,080.06	(22,080.06)	
Triana School	9.0 Mills	3,320,310	29,882.80		(1,494.14)	28,388.66	(28,388.66)	
Owens Cross Roads	7.0 Mills	4,185,670	29,299.70		(1,464.99)	27,834.71	(27,834.71)	
Madison City	13.0 Mills	97,293,660	1,264,817.54		(63,240.88)	1,201,576.66	(1,201,576.66)	
Madison City School	11.0 Mills	97,293,660	1,070,230.24		(53,511.51)	1,016,718.73	(1,016,718.73)	
Madison City School	12.0 Mills	63,617,290	763,407.47		(38,170.37)	725,237.10	(725,237.10)	
Total Municipal			7,070,772.97		(353,538.65)	6,717,234.32	(6,717,234.32)	
Total Motor Vehicle Ad Valorem Taxes			30,872,712.58	35,634.00	(1,302,519.20)	29,605,827.38	(29,593,675.99)	12,151.39
		State Allocation						
(*) County-Wide School Tax Distribution								
Madison County		37.78043%	1,261,918.51		(55,527.60)	1,206,390.91	(1,206,390.91)	
Huntsville City		45.26941%	1,512,060.78		(66,534.49)	1,445,526.29	(1,445,526.29)	
Madison City		16.95016%	566,158.74		(24,912.41)	541,246.33	(541,246.33)	
Total County-Wide School Taxes		100.00000%	$ 3,340,138.03	$	$ (146,974.50)	$ 3,193,163.53	$ (3,193,163.53)	$

Summary of Receipts and Disbursements
October 1, 2018 through September 30, 2019

	State	County	Board of Education	Municipal	Officer and Others	Total
Receipts						
Motor Vehicle License	$ 11,407,896.81	$ 1,717,698.23	$ 41,016.01	$ 749,662.04	$ 4,166.25	$ 13,920,439.34
Business-Privilege License	493,933.02	617,467.49				1,111,400.51
County Business License		755,525.01				755,525.01
Drivers License	2,267,250.25	153,652.50			34,194.50	2,455,097.25
Store License	50,222.49	9,406.75				59,629.24
Conservation License	32,855.40	1,804.14				34,659.54
Federal Duck Stamps					1,325.00	1,325.00
Boat Registrations	259,822.00	38,174.00				297,996.00
Title Fees	557,245.00	126,592.65				683,837.65
Temporary Tags	1,489.50	1,489.50				2,979.00
Ad Valorem Tax	3,705,662.83	7,575,643.88	12,070,317.32	5,840,066.45		29,191,690.48
Casual Sales and Use Tax	4,086,499.74	1,502,132.61		2,482,983.74		8,071,616.09
Mandatory Liability Insurance	267,350.00	31,850.00				299,200.00
Manufactured Home Registrations	12,892.75	36,112.75	12,887.75	5,140.50		67,033.75
Interest Earned		76,430.27				76,430.27
Other Fees		19,539.69				19,539.69
Total Receipts	23,143,119.79	12,663,519.47	12,124,221.08	9,077,852.73	39,685.75	57,048,398.82
Disbursements						
Remittances:						
Taxes, Licenses and Fees	23,143,119.79	12,667,075.07	12,117,243.89	9,074,445.89	39,685.75	57,041,570.39
Amounts Due		6,888.03	6,977.19	3,406.84		17,272.06
Sub-Total	23,143,119.79	12,673,963.10	12,124,221.08	9,077,852.73	39,685.75	57,058,842.45
Amounts Overpaid		(10,443.63)				(10,443.63)
Total	$ 23,143,119.79	$ 12,663,519.47	$ 12,124,221.08	$ 9,077,852.73	$ 39,685.75	$ 57,048,398.82

Summary of Motor Vehicle Ad Valorem Taxes
October 1, 2018 through September 30, 2019

	Millage Rates	Net Valuations	Net Taxes Collected	Other Additions	Commissions and Deductions	Total Taxes Due Agencies	Amounts Remitted To Agencies	Amounts Due and/or (Overpaid)
State								
General	2.5 Mills	588,924,220	$ 1,472,310.56	$ 18,252.00	$ (36,874.01)	$ 1,453,688.55	$ (1,453,688.55)	$
Soldier	1.0 Mill	588,924,230	588,924.23		(26,261.13)	562,663.10	(562,663.10)	
School	3.0 Mills	588,924,230	1,766,772.70		(77,461.52)	1,689,311.18	(1,689,311.18)	
Total State			3,828,007.49	18,252.00	(140,596.66)	3,705,662.83	(3,705,662.83)	
County								
General Fund	7.0 Mills	592,603,080	4,148,221.55	18,252.00	(100,380.25)	4,066,093.30	(4,066,093.30)	
Road and Bridge Fund	4.0 Mills	592,642,000	2,370,567.99		(105,029.29)	2,265,538.70	(2,265,538.70)	
Total County			6,518,789.54	18,252.00	(205,409.54)	6,331,632.00	(6,331,632.00)	
County School								
County-Wide (*)	5.5 Mills	583,784,490	3,210,814.71		(141,001.90)	3,069,812.81	(3,069,812.81)	
District #1	4.0 Mills	298,625,130	1,194,500.53		(52,955.77)	1,141,544.76	(1,141,544.76)	
District #1	6.5 Mills	298,625,130	1,941,063.34		(85,557.96)	1,855,505.38	(1,855,505.38)	
District #2	4.0 Mills	285,159,370	1,140,637.46		(50,239.54)	1,090,397.92	(1,090,397.92)	
District #2	6.5 Mills	287,583,980	1,869,295.89		(90,950.40)	1,778,345.49	(1,778,345.49)	
District #2 Special	6.5 Mills	285,159,360	1,853,535.87		(81,822.33)	1,771,713.54	(1,764,736.35)	6,977.19
District #2 Special	5.0 Mills	285,159,370	1,425,796.84		(62,799.42)	1,362,997.42	(1,362,997.42)	
Total County School			12,635,644.64		(565,327.32)	12,070,317.32	(12,063,340.13)	6,977.19
Municipal								
Huntsville	13.0 Mills	287,583,410	3,738,584.32		(201,924.82)	3,536,659.50	(3,536,659.50)	
New Hope	7.0 Mills	3,263,160	22,842.13		(1,237.19)	21,604.94	(21,604.94)	
Gurley	7.0 Mills	716,720	5,017.02		(269.28)	4,747.74	(4,747.74)	
Triana	7.0 Mills	2,518,290	17,628.01		(947.22)	16,680.79	(16,680.79)	
Triana School	9.0 Mills	2,515,230	22,637.09		(1,216.24)	21,420.85	(21,420.85)	
Owens Cross Roads	7.0 Mills	3,459,780	24,218.45		(1,296.84)	22,921.61	(22,921.61)	
Madison City	13.0 Mills	97,574,290	1,268,465.74		(67,558.61)	1,200,907.13	(1,197,500.29)	3,406.84
Madison City School	11.0 Mills	97,577,460	1,073,352.05		(58,228.16)	1,015,123.89	(1,015,123.89)	
Total Municipal			6,172,744.81		(332,678.36)	5,840,066.45	(5,836,659.61)	3,406.84
Total Motor Vehicle Ad Valorem Taxes			29,155,186.48	36,504.00	(1,244,011.88)	27,947,678.60	(27,937,294.57)	10,384.03
		State Allocation						
(*) County-Wide School Tax Distribution								
Madison County		38.12863%	1,224,239.66		(53,762.09)	1,170,477.57	(1,170,477.57)	
Huntsville City		45.06696%	1,447,016.58		(63,545.27)	1,383,471.31	(1,383,471.31)	
Madison City		16.80441%	539,558.47		(23,694.54)	515,863.93	(515,863.93)	
Total County-Wide School Taxes		100.00000%	$ 3,210,814.71	$	$ (141,001.90)	$ 3,069,812.81	$ (3,069,812.81)	$

Rates of Taxation

October 1, 2018 through September 30, 2023

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	7.0 Mills
Road and Bridge	4.0 Mills
County-Wide School	5.5 Mills
School District 1	4.0 Mills
School District 1	6.5 Mills
School District 2	4.0 Mills
School District 2	6.5 Mills
Huntsville Special	5.0 Mills
Huntsville Special	6.5 Mills

Municipal Taxes

Municipal taxes were assessed at the previous year's rates.

Huntsville	13.0 Mills
Madison – General	13.0 Mills
Madison – Special School	11.0 Mills
Madison – Special School (*)	12.0 Mills
New Hope	7.0 Mills
Gurley	7.0 Mills
Triana – General	7.0 Mills
Triana – Special School	9.0 Mills
Triana – Special School (**)	12.0 Mills
Owens Cross Roads	7.0 Mills

(*) Madison Special School tax began January 1, 2020.
(**) Triana Special School tax began October 1, 2020.

Special Funds of the License Director
Summary of Receipts, Disbursements and Balances
October 1, 2018 through September 30, 2023

	Discretionary Fund of the License Director	Motor Vehicle Special Training Fund	Manufactured Home Trust Fund	Office Improvement Fund	Special Licensing Official's Fund	Total
Receipts						
Interest Earned on Ad Valorem Taxes	$ 29,375.23	$	$	$	$	$ 29,375.23
Bank Account Interest	391.98	172.55	21.16	11,258.22	743.89	12,587.80
Suspension Fees					115,925.00	115,925.00
Tag Transfer Penalties		15,000.00				15,000.00
Special Issuance Fees				1,950,681.74		1,950,681.74
Issuance Fees and Citations			12,955.22			12,955.22
Total Receipts	29,767.21	15,172.55	12,976.38	1,961,939.96	116,668.89	2,136,524.99
Disbursements						
Office Equipment and Supplies	2,871.89			373,626.04	32,865.50	409,363.43
Satellite Office Rental				120,681.32		120,681.32
Satellite Office - Principal and Interest Payments				248,569.55		248,569.55
Training Fees		7,760.10				7,760.10
Computer Software and Maintenance				19,068.00		19,068.00
Professional Services				187,762.73		187,762.73
Repairs				100,170.63		100,170.63
Internet/Network Fees				18,410.54		18,410.54
Cellular Phone Service			14,478.27	18,864.90		33,343.17
County Commission					134,624.92	134,624.92
Total Disbursements	2,871.89	7,760.10	14,478.27	1,087,153.71	167,490.42	1,279,754.39
Excess of Receipts Over/(Under) Disbursements	26,895.32	7,412.45	(1,501.89)	874,786.25	(50,821.53)	856,770.60
Balances - October 1, 2018	7,815.65	6,226.11	2,225.11	246,048.62	75,821.53	338,137.02
Balances - September 30, 2023	$ 34,710.97	$ 13,638.56	$ 723.22	$ 1,120,834.87	$ 25,000.00	$ 1,194,907.62