



Office of Judge of Probate Cleburne County, Alabama

October 1, 2021 through September 30, 2025

Filed: May 29, 2026

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 Office of Judge of Probate, Cleburne County, Alabama, for the period October 1, 2021 through September 30, 2025, by Examiners JaCorey Carter and Chad Morgan. I, JaCorey Carter, 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,

JaCorey Carter
Examiner of Public Accounts

rb

Table of Contents

	<i>Page</i>
Examiner's Summary	A
Contains items pertaining to the purpose, scope and results of the examination.	
Agency Overview	C
Contains information pertaining to the organization and operation of the Office of Judge of Probate.	
Schedule of State and Local Compliance and Other Findings	E
Contains detailed information about findings pertaining to state and local legal compliance and other findings.	
Financial Information	1
<u>October 1, 2024 through September 30, 2025</u>	
Exhibit #1 Summary of Receipts and Disbursements	2
Exhibit #2 Summary of Motor Vehicle Ad Valorem Taxes	3
<u>October 1, 2023 through September 30, 2024</u>	
Exhibit #3 Summary of Receipts and Disbursements	4
Exhibit #4 Summary of Motor Vehicle Ad Valorem Taxes	5
<u>October 1, 2022 through September 30, 2023</u>	
Exhibit #5 Summary of Receipts and Disbursements	6
Exhibit #6 Summary of Motor Vehicle Ad Valorem Taxes	7
<u>October 1, 2021 through September 30, 2022</u>	
Exhibit #7 Summary of Receipts and Disbursements	8
Exhibit #8 Summary of Motor Vehicle Ad Valorem Taxes	9

Table of Contents

	<i>Page</i>
Exhibit #9 Rates of Taxation	10
Exhibit #10 Special Funds of the Judge of Probate Summary of Receipts, Disbursements and Balances October 1, 2021 through September 30, 2025	11



Department of **Examiners of Public Accounts**

EXAMINER'S SUMMARY

**Office of Judge of Probate
Cleburne County, Alabama
October 1, 2021 through September 30, 2025**

PURPOSE AND SCOPE OF THE EXAMINATION

This report presents the results of an examination of the Office of Judge of Probate, Cleburne County, Alabama, (hereinafter referred to as the "Judge of Probate") and a review of the Judge of Probate'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 Judge of Probate's operating authority. Honorable Ryan Robertson served as Judge of Probate from the beginning of the examination period through January 19, 2025. Honorable Lane Kilgore served as Judge of Probate beginning January 20, 2025 through the end of the examination period.

Exhibits 1, 3, 5 and 7 contain information on the receipts, disbursements, and balances that were collected by the Judge of Probate during the examination period. Exhibits 2, 4, 6 and 8 provide information on the Motor Vehicle Ad Valorem taxes that were assessed and collected by the Judge of Probate during the examination period. Taxes were assessed based on the rates shown on Exhibit 9 for the State, County, Board of Education and the various municipalities. Exhibit 10 contains information on the receipts, disbursements, and balances of the Special Funds of the Judge of Probate.

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

- ◆ 2025-001: The Judge of Probate failed to ensure that money received for the probate court was deposited in a timely manner.

- ◆ 2025-002: The Judge of Probate failed to ensure probate court bank reconciliations were accurately performed, including an analysis of balances on hand, and failed to ensure an accurate and complete cashbook was maintained for the probate court. This finding was previously reported in part as Finding 2021-002, Finding 2021-003, Finding 2015-003 and Finding 2008-002.
- ◆ 2025-003: The Judge of Probate failed to ensure that all probate court fees were collected in accordance with applicable statutes. This finding was previously reported as Finding 2021-001 and Finding 2015-001.

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 BriAnna Upchurch, Audit Manager; JaCorey Carter, Examiner; and Chad Morgan, Examiner.



Department of
Examiners of Public Accounts

AGENCY OVERVIEW

**Office of Judge of Probate
Cleburne County, Alabama
October 1, 2021 through September 30, 2025**

The Office of Judge of Probate, Cleburne County, Alabama, (hereinafter referred to as the “Judge of Probate”) is responsible for various Probate Court matters in accordance with the *Code of Alabama 1975*, Section 12-13-1, and is responsible for assessing the appropriate fees and court costs for each case under the Court’s jurisdiction in accordance with the *Code of Alabama 1975*, Section 12-19-90. The Judge of Probate, an elected official, is also responsible for issuing and collecting the related fees on certain business or professional licenses, motor vehicle licenses and special permits, drivers’ licenses, conservation licenses, marriage licenses and for recording and collecting taxes on deeds and mortgages in accordance with various provisions of the *Code of Alabama 1975*. The Office is also responsible 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.

Additionally, the *Code of Alabama 1975*, Section 45-15-82, authorized a one-stop tag purchase in the Office of Judge of Probate. The provisions of this law require that in addition to motor vehicle licenses, ad valorem taxes on motor vehicles will be assessed and collected in accordance with the *Code of Alabama 1975*, Sections 40-12-253 and 40-12-256. The law also provides for a fee for license renewals by mail which is to be collected by the Judge of Probate and remitted to the County Commission’s General Fund.

The *Code of Alabama 1975*, Section 45-15-82.33, provided an additional \$25 fee for a marriage license and a petition for adoption filed in the probate court. Of this fee, \$20 is earmarked for the operation of the Calhoun/Cleburne Children’s Center. The remaining \$5 is paid to the Probate Judge’s Discretionary Fund.

The *Code of Alabama 1975*, Section 45-15-82.32, provided an increase in the fee for celebrating the rites of matrimony for nonresidents of Cleburne County to \$54. Of this fee, \$25 is earmarked for the Probate Judge's Discretionary Fund. The remaining amount is paid to the County General Fund. Cleburne County residents are assessed a \$29 fee for celebrating the rites of matrimony. Of this fee, \$9 is paid to the Probate Judge's Discretionary Fund with the remaining amount being paid to the County General Fund. The Probate Judge's Discretionary fund is to be used at the discretion of the Judge of Probate only for the operation of the Office of the Judge of Probate.

The *Code of Alabama 1975*, Section 45-15-82.62, provided a \$3 recording fee for each real property instrument and each personal property instrument filed for record in the Office of the Judge of Probate. This law also provided for a \$3 fee for each certified or formal copy of a record retrieval by the probate office. The fee shall be paid into the county general fund for upgrading the recordkeeping system in the Office of the Judge of Probate.

*Schedule of State and Local
Compliance and Other Findings*

Schedule of State and Local Compliance and Other Findings

October 1, 2021 through September 30, 2025

Ref. No.	Finding/Noncompliance
2025-001	<u>Finding:</u> The <i>Minimum Accounting Requirements for the Office of Judge of Probate</i>, prescribed by the Chief Examiner of Public Accounts, under the authority of the <i>Code of Alabama 1975</i>, Section 41-5A-21, require all amounts collected within a day to be reconciled to the receipt reports and deposited into the bank account daily. Testing revealed amounts collected for probate court in fiscal year 2022 were not deposited until fiscal year 2023. Instead, all money collected in fiscal year 2022 was deposited in fiscal year 2023. The Judge of Probate failed to ensure money received was deposited into the bank accounts daily. As a result, money not deposited timely was exposed to the risk of loss or theft. <u>Recommendation:</u> The Judge of Probate should ensure that deposits are made daily.
2025-002	<u>Finding:</u> The <i>Minimum Accounting Requirements for the Office of Judge of Probate</i>, prescribed by the Chief Examiner of Public Accounts, under the authority of the <i>Code of Alabama 1975</i>, Section 41-5A-21, require a cashbook be maintained which shows the daily distribution of all money collected, the cash over or short for each day of the reporting period and the actual bank deposit amount. Distribution reports must be reconciled to the collections as reflected on the cashbook before checks are written. The disbursement checks for the reporting period should be recorded in the cashbook. The collections less the disbursements and amounts not due to be remitted should result in a zero balance in the cashbook. All discrepancies must be identified and resolved. Also, bank accounts should be reconciled to the cashbook balances on a monthly basis and an analysis made of amounts on hand. For fiscal year 2022 and a portion of fiscal year, a cashbook was not maintained for the probate court. The Judge of Probate failed to ensure a complete and accurate cashbook was maintained for the probate court. As a result, receipts and disbursements could not be reconciled to ensure all money was accurately collected and distributed. Also, errors occurred in the financial records that were not detected and corrected in a timely manner. This finding was previously reported as Finding 2021-002 and Finding 2021-003. <u>Recommendation:</u> The Judge of Probate should ensure a cashbook is maintained and bank accounts are properly reconciled on a monthly basis.

Schedule of State and Local Compliance and Other Findings
October 1, 2021 through September 30, 2025

Ref. No.	Finding/Noncompliance
2025-003	<u>Finding:</u> The <i>Code of Alabama 1975</i>, Section 12-19-90, provides for the collection of certain fees by the Office of Judge of Probate which are to be paid into the county treasury as required by law. Testing of 25 probate court cases revealed 2 errors in probate court fees collected. The Judge of Probate failed to ensure that all probate court fees were collected in accordance with applicable statutes. As a result, some fees were not collected and remitted to the county as required. This was previously reported as Finding 2021-001 and Finding 2015-001. <u>Recommendation:</u> The Judge of Probate should ensure that fees are collected in accordance with the <i>Code of Alabama 1975</i>, Section 12-19-90.

This Page Intentionally Blank

Financial Information

Summary of Receipts and Disbursements
October 1, 2024 through September 30, 2025

	State	County	Board of Education	Municipal	Officer and Others	Probate Court	Total
<u>Receipts</u>							
Motor Vehicle License	\$ 775,564.17	\$ 112,969.53	\$ 2,227.50	\$ 16,106.98	\$ 338.25	\$	\$ 907,206.43
Business-Privilege License	10,697.60	13,727.88					24,425.48
Recordation Tax	129,317.31	131,981.39					261,298.70
Drivers License	76,713.75	5,572.44			1,096.00		83,382.19
Marriage License	6,840.00	4,332.00					11,172.00
Store License	182.60	181.92					364.52
Conservation License	11,899.60	514.75					12,414.35
Boat Registrations	24,212.00	2,022.00					26,234.00
Boat Titles	160.00	40.00					200.00
Title Fees	44,915.00	8,946.00					53,861.00
Temporary Tags	268.50	134.25					402.75
Mandatory Liability Insurance Fees	16,830.00	2,970.00					19,800.00
Ad Valorem Tax	261,034.63	523,455.66	679,025.64	109,414.97	83,213.88		1,656,144.78
Casual Sales Tax - Motor Vehicle and Boat	491,630.24	96,064.59	61,924.18	33,189.12			682,808.13
Interest Earned		218.05					218.05
Other Fees		8,235.47					8,235.47
Probate Court						22,226.49	22,226.49
Fiduciary Funds						54.54	54.54
Total Receipts	1,850,265.40	911,365.93	743,177.32	158,711.07	84,648.13	22,281.03	3,770,448.88
<u>Disbursements</u>							
Remittances:							
Taxes, Licenses and Fees	1,850,265.40	911,365.93	743,177.32	158,711.07	84,648.13		3,748,167.85
Probate Court						22,357.92	22,357.92
Total Disbursements	1,850,265.40	911,365.93	743,177.32	158,711.07	84,648.13	22,357.92	3,770,525.77
Beginning Amounts Not Due To Be Remitted:							
Probate Court						49,449.80	49,449.80
Fiduciary Funds						4,376.70	4,376.70
Ending Amounts Not Due To Be Remitted:							
Probate Court						49,318.37	49,318.37
Fiduciary Funds						4,431.24	4,431.24
Balance Left To Be Settled at September 30, 2025	\$	\$	\$	\$	\$	\$	\$

***Summary of Motor Vehicle Ad Valorem Taxes
October 1, 2024 through September 30, 2025***

	Millage Rates	Net Assessed Value	Net Taxes Collected	Other Additions	Commission and Deductions	Total Taxes Due Agencies	Amounts Remitted To Agencies
<u>State</u>							
General	2.5 Mills	41,606,940	\$ 104,017.34	\$ 757.00	\$ (3,510.34)	\$ 101,264.00	\$ (101,264.00)
Soldier	1.0 Mill	41,606,930	41,606.93		(1,664.28)	39,942.65	(39,942.65)
School	3.0 Mills	41,606,940	124,820.81		(4,992.83)	119,827.98	(119,827.98)
Total State			270,445.08	757.00	(10,167.45)	261,034.63	(261,034.63)
<u>County</u>							
General Fund	5.0 Mills	41,606,940	208,034.70	757.00	(5,590.70)	203,201.00	(203,201.00)
Road and Bridge Fund	2.5 Mills	41,606,940	104,017.35		(4,160.69)	99,856.66	(99,856.66)
Hospital	4.0 Mills	41,606,940	166,427.75		(6,657.11)	159,770.64	(159,770.64)
Total County			478,479.80	757.00	(16,408.50)	462,828.30	(462,828.30)
<u>County School</u>							
County-Wide	9.0 Mills	41,606,960	374,462.67		(14,978.51)	359,484.16	(359,484.16)
District 1	8.0 Mills	33,770,440	270,163.54		(10,806.54)	259,357.00	(259,357.00)
District 2	8.0 Mills	7,836,520	62,692.16		(2,507.68)	60,184.48	(60,184.48)
Total County School			707,318.37		(28,292.73)	679,025.64	(679,025.64)
<u>Municipal</u>							
Heflin	12.0 Mills	7,808,150	93,697.79		(4,684.89)	89,012.90	(89,012.90)
Edwardsville	5.0 Mills	360,850	1,804.27		(90.21)	1,714.06	(1,714.06)
Fruithurst	10.0 Mills	503,400	5,034.03		(251.70)	4,782.33	(4,782.33)
Ranburne	12.0 Mills	1,219,800	14,637.56		(731.88)	13,905.68	(13,905.68)
Total Municipal			115,173.65		(5,758.68)	109,414.97	(109,414.97)
<u>Fire Protection</u>							
Fire Protection	2.0 Mills	41,606,940	83,213.88			83,213.88	(83,213.88)
Total Motor Vehicle Ad Valorem Taxes			\$ 1,654,630.78	\$ 1,514.00	\$ (60,627.36)	\$ 1,595,517.42	\$ (1,595,517.42)

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

	State	County	Board of Education	Municipal	Officer and Others	Probate Court	Total
<u>Receipts</u>							
Motor Vehicle License	\$ 735,888.98	\$ 106,445.14	\$ 2,244.00	\$ 17,636.87	\$ 354.75	\$	\$ 862,569.74
Business-Privilege License	10,455.14	13,121.80					23,576.94
Recordation Tax	112,609.14	118,234.27			64.00		230,907.41
Drivers License	81,784.50	5,182.42			1,151.50		88,118.42
Marriage License	7,860.00	4,978.00					12,838.00
Store License	324.05	192.67					516.72
Conservation License	17,666.60	638.30					18,304.90
Boat Registrations	24,281.00	2,020.00					26,301.00
Boat Titles	40.00	10.00					50.00
Title Fees	42,635.00	8,481.00					51,116.00
Temporary Tags	222.00	111.00					333.00
Mandatory Liability Insurance Fees	18,190.00	3,210.00					21,400.00
Ad Valorem Tax	240,329.37	482,690.18	625,560.97	107,959.67	76,661.83		1,533,202.02
Casual Sales Tax - Motor Vehicle and Boat	372,775.32	72,623.32	46,756.39	25,183.62			517,338.65
Interest Earned		217.55					217.55
Other Fees		6,488.20					6,488.20
Probate Court						18,176.87	18,176.87
Fiduciary Funds						30.05	30.05
Total Receipts	1,665,061.10	824,643.85	674,561.36	150,780.16	78,232.08	18,206.92	3,411,485.47
<u>Disbursements</u>							
Remittances:							
Taxes, Licenses and Fees	1,665,061.10	824,643.85	674,561.36	150,780.16	78,232.08		3,393,278.55
Probate Court						19,868.22	19,868.22
Total Disbursements	1,665,061.10	824,643.85	674,561.36	150,780.16	78,232.08	19,868.22	3,413,146.77
Beginning Amounts Not Due To Be Remitted:							
Probate Court						51,141.15	51,141.15
Fiduciary Funds						4,346.65	4,346.65
Ending Amounts Not Due To Be Remitted:							
Probate Court						49,449.80	49,449.80
Fiduciary Funds						4,376.70	4,376.70
Balance Left To Be Settled at September 30, 2024	\$	\$	\$	\$	\$	\$	\$

***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	Amounts Remitted To Agencies
<u>State</u>							
General	2.5 Mills	38,330,900	\$ 95,827.25	\$ 658.00	\$ (3,346.54)	\$ 93,138.71	\$ (93,138.71)
Soldier	1.0 Mill	38,330,900	38,330.90		(1,533.24)	36,797.66	(36,797.66)
School	3.0 Mills	38,330,900	114,992.71		(4,599.71)	110,393.00	(110,393.00)
Total State			249,150.86	658.00	(9,479.49)	240,329.37	(240,329.37)
<u>County</u>							
General Fund	5.0 Mills	38,330,920	191,654.60	658.00	(5,263.10)	187,049.50	(187,049.50)
Road and Bridge Fund	2.5 Mills	38,330,920	95,827.29		(3,833.09)	91,994.20	(91,994.20)
Hospital	4.0 Mills	38,330,920	153,323.66		(6,132.95)	147,190.71	(147,190.71)
Total County			440,805.55	658.00	(15,229.14)	426,234.41	(426,234.41)
<u>County School</u>							
County-Wide	9.0 Mills	38,330,940	344,978.48		(13,799.14)	331,179.34	(331,179.34)
District 1	8.0 Mills	30,517,300	244,138.39		(9,765.54)	234,372.85	(234,372.85)
District 2	8.0 Mills	7,813,640	62,509.15		(2,500.37)	60,008.78	(60,008.78)
Total County School			651,626.02		(26,065.05)	625,560.97	(625,560.97)
<u>Municipal</u>							
Heflin	12.0 Mills	7,783,410	93,400.91		(4,670.05)	88,730.86	(88,730.86)
Edwardsville	5.0 Mills	310,760	1,553.82		(77.69)	1,476.13	(1,476.13)
Fruithurst	10.0 Mills	508,500	5,085.02		(254.25)	4,830.77	(4,830.77)
Ranburne	12.0 Mills	1,133,500	13,602.01		(680.10)	12,921.91	(12,921.91)
Total Municipal			113,641.76		(5,682.09)	107,959.67	(107,959.67)
<u>Fire Protection</u>							
Fire Protection	2.0 Mills	38,330,920	76,661.83			76,661.83	(76,661.83)
Total Motor Vehicle Ad Valorem Taxes			\$ 1,531,886.02	\$ 1,316.00	\$ (56,455.77)	\$ 1,476,746.25	\$ (1,476,746.25)

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

	State	County	Board of Education	Municipal	Officer and Others	Probate Court	Total
<u>Receipts</u>							
Motor Vehicle License	\$ 716,242.82	\$ 103,652.03	\$ 2,029.50	\$ 16,562.65	\$ 247.50	\$	\$ 838,734.50
Business-Privilege License	10,883.44	13,823.43					24,706.87
Recordation Tax	93,871.42	102,726.93	23.94		115.71		196,738.00
Drivers License	76,075.75	5,015.47			1,078.50		82,169.72
Marriage License	7,380.00	4,674.00					12,054.00
Store License	226.48	207.41					433.89
Conservation License	18,007.45	704.40					18,711.85
Boat Registrations	23,579.00	1,972.00					25,551.00
Title Fees	42,680.00	8,514.00					51,194.00
Temporary Tags	184.50	92.25					276.75
Mandatory Liability Insurance Fees	32,640.00	5,760.00					38,400.00
Ad Valorem Tax	224,241.80	450,504.77	583,734.16	99,147.94	71,535.98		1,429,164.65
Casual Sales Tax - Motor Vehicle and Boat	458,398.88	88,239.90	56,569.46	30,200.45			633,408.69
Interest Earned		312.75					312.75
Other Fees		6,463.13					6,463.13
Probate Court						88,898.42	88,898.42
Fiduciary Funds						201.96	201.96
Total Receipts	1,704,411.54	792,662.47	642,357.06	145,911.04	72,977.69	89,100.38	3,447,420.18
<u>Disbursements</u>							
Remittances:							
Taxes, Licenses and Fees	1,704,411.54	792,662.47	642,357.06	145,911.04	72,977.69		3,358,319.80
Probate Court						69,860.25	69,860.25
Fiduciary Funds						29,595.49	29,595.49
Total Disbursements	1,704,411.54	792,662.47	642,357.06	145,911.04	72,977.69	99,455.74	3,457,775.54
Beginning Amounts Not Due To Be Remitted:							
Probate Court						32,102.98	32,102.98
Fiduciary Funds						33,740.18	33,740.18
Ending Amounts Not Due To Be Remitted:							
Probate Court						51,141.15	51,141.15
Fiduciary Funds						4,346.65	4,346.65
Balance Left To Be Settled at September 30, 2023	\$	\$	\$	\$	\$	\$	\$

***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
<u>State</u>							
General	2.5 Mills	35,768,010	\$ 89,420.03	\$ 691.00	\$ (3,218.40)	\$ 86,892.63	\$ (86,892.63)
Soldier	1.0 Mill	35,768,020	35,768.02		(1,430.72)	34,337.30	(34,337.30)
School	3.0 Mills	35,768,010	107,304.03		(4,292.16)	103,011.87	(103,011.87)
Total State			232,492.08	691.00	(8,941.28)	224,241.80	(224,241.80)
<u>County</u>							
General Fund	5.0 Mills	35,767,990	178,839.97	691.00	(5,006.80)	174,524.17	(174,524.17)
Road and Bridge Fund	2.5 Mills	35,768,000	89,419.99		(3,576.80)	85,843.19	(85,843.19)
Hospital	4.0 Mills	35,768,000	143,071.99		(5,722.88)	137,349.11	(137,349.11)
Total County			411,331.95	691.00	(14,306.48)	397,716.47	(397,716.47)
<u>County School</u>							
County-Wide	9.0 Mills	35,768,020	321,912.21		(12,876.48)	309,035.73	(309,035.73)
District 1	8.0 Mills	28,613,950	228,911.60		(9,156.46)	219,755.14	(219,755.14)
District 2	8.0 Mills	7,154,070	57,232.59		(2,289.30)	54,943.29	(54,943.29)
Total County School			608,056.40		(24,322.24)	583,734.16	(583,734.16)
<u>Municipal</u>							
Heflin	12.0 Mills	7,122,910	85,474.89		(4,273.74)	81,201.15	(81,201.15)
Edwardsville	5.0 Mills	294,930	1,474.66		(73.73)	1,400.93	(1,400.93)
Fruithurst	10.0 Mills	454,560	4,545.59		(227.28)	4,318.31	(4,318.31)
Ranburne	12.0 Mills	1,072,590	12,871.10		(643.55)	12,227.55	(12,227.55)
Total Municipal			104,366.24		(5,218.30)	99,147.94	(99,147.94)
<u>Fire Protection</u>							
Fire Protection	2.0 Mills	35,767,990	71,535.98			71,535.98	(71,535.98)
Total Motor Vehicle Ad Valorem Taxes			\$ 1,427,782.65	\$ 1,382.00	\$ (52,788.30)	\$ 1,376,376.35	\$ (1,376,376.35)

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

	State	County	Board of Education	Municipal	Officer and Others	Probate Court	Total
<u>Receipts</u>							
Motor Vehicle License	\$ 695,964.38	\$ 102,156.21	\$ 2,227.50	\$ 15,546.35	\$ 288.75	\$	\$ 816,183.19
Business-Privilege License	10,680.85	13,867.38					24,548.23
Recordation Tax	143,280.46	142,526.74					285,807.20
Drivers License	74,368.50	4,752.46			1,079.50		80,200.46
Marriage License	7,920.00	5,016.00					12,936.00
Store and Chain License	229.92	215.20					445.12
Conservation License	20,741.45	692.90					21,434.35
Boat Registrations	22,878.00	1,998.00					24,876.00
Title Fees	45,950.00	9,162.00					55,112.00
Temporary Tags	268.50	134.25					402.75
Mandatory Liability Insurance Fees	31,280.00	5,520.00					36,800.00
Ad Valorem Tax	192,888.87	387,901.52	502,170.86	84,617.83	61,540.53		1,229,119.61
Casual Sales Tax - Motor Vehicle and Boat	457,171.04	87,781.60	56,182.62	30,844.68			631,979.94
Interest Earned		374.58					374.58
Other Fees		6,952.63					6,952.63
Probate Court						36.76	36.76
Fiduciary Funds						397.41	397.41
Total Receipts	1,703,621.97	769,051.47	560,580.98	131,008.86	62,908.78	434.17	3,227,606.23
<u>Disbursements</u>							
Remittances:							
Taxes, Licenses and Fees	1,703,621.97	769,051.47	560,580.98	131,008.86	62,908.78		3,227,172.06
Probate Court						12,933.78	12,933.78
Total Disbursements	1,703,621.97	769,051.47	560,580.98	131,008.86	62,908.78	12,933.78	3,240,105.84
Beginning Amounts Not Due To Be Remitted:							
Probate Court						45,000.00	45,000.00
Fiduciary Funds						33,342.77	33,342.77
Ending Amounts Not Due To Be Remitted:							
Probate Court						32,102.98	32,102.98
Fiduciary Funds						33,740.18	33,740.18
Balance Left To Be Settled at September 30, 2022	\$	\$	\$	\$	\$	\$	\$

***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
<u>State</u>							
General	2.5 Mills	30,770,260	\$ 76,925.65	\$ 774.00	\$ (2,968.52)	\$ 74,731.13	\$ (74,731.13)
Soldier	1.0 Mill	30,770,240	30,770.24		(1,230.81)	29,539.43	(29,539.43)
School	3.0 Mills	30,770,250	92,310.74		(3,692.43)	88,618.31	(88,618.31)
Total State			200,006.63	774.00	(7,891.76)	192,888.87	(192,888.87)
<u>County</u>							
General Fund	5.0 Mills	30,770,280	153,851.38	774.00	(4,507.02)	150,118.36	(150,118.36)
Road and Bridge Fund	2.5 Mills	38,462,840	76,925.67		(3,077.03)	73,848.64	(73,848.64)
Hospital	4.0 Mills	30,770,260	123,081.03		(4,923.24)	118,157.79	(118,157.79)
Total County			353,858.08	774.00	(12,507.29)	342,124.79	(342,124.79)
<u>County School</u>							
County-Wide	9.0 Mills	30,770,290	276,932.65		(11,077.31)	265,855.34	(265,855.34)
District 1	8.0 Mills	24,710,650	197,685.18		(7,907.71)	189,777.47	(189,777.47)
District 2	8.0 Mills	6,059,640	48,477.14		(1,939.09)	46,538.05	(46,538.05)
Total County School			523,094.97		(20,924.11)	502,170.86	(502,170.86)
<u>Municipal</u>							
Heflin	12.0 Mills	6,039,210	72,470.57		(3,623.53)	68,847.04	(68,847.04)
Edwardsville	5.0 Mills	256,490	1,282.45		(64.12)	1,218.33	(1,218.33)
Fruithurst	10.0 Mills	372,210	3,722.07		(186.10)	3,535.97	(3,535.97)
Ranburne	12.0 Mills	966,360	11,596.31		(579.82)	11,016.49	(11,016.49)
Total Municipal			89,071.40		(4,453.57)	84,617.83	(84,617.83)
<u>Fire Protection</u>							
Fire Protection	2.0 Mills	30,770,270	61,540.53			61,540.53	(61,540.53)
Total Motor Vehicle Ad Valorem Taxes			\$ 1,227,571.61	\$ 1,548.00	\$ (45,776.73)	\$ 1,183,342.88	\$ (1,183,342.88)

Rates of Taxation
October 1, 2021 through September 30, 2025

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	5.0 Mills
Road and Bridge	2.5 Mills
Hospital	4.0 Mills
County Fire Tax	2.0 Mills
County-Wide School	9.0 Mills
District 1	8.0 Mills
District 2	8.0 Mills

Municipal Taxes

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

Heflin	12.0 Mills
Ranburne	12.0 Mills
Fruithurst	10.0 Mills
Edwardsville	5.0 Mills

***Special Funds of the Judge of Probate
Summary of Receipts, Disbursements and Balances
October 1, 2021 through September 30, 2025***

	Probate Judge's Discretionary Fund	Motor Vehicle Special Training Fund	Special Licensing Officials' Fund	Total
<u>Receipts</u>				
Transfer Penalty Fees	\$	\$ 10,560.00	\$	\$ 10,560.00
Mandatory Liability Insurance Fees			8,550.00	8,550.00
Marriage Ceremony Fees	2,545.00			2,545.00
Additional Adoption Fees	1,210.00			1,210.00
Interest	41.54	402.46	77.89	521.89
Total Receipts	3,796.54	10,962.46	8,627.89	23,386.89
<u>Disbursements</u>				
Conference Registration Fees		3,200.00		3,200.00
Conference Travel Expenses		3,053.74		3,053.74
Office Equipment, Furniture and Supplies	3,352.24		13,749.00	17,101.24
Total Disbursements	3,352.24	6,253.74	13,749.00	23,354.98
Excess of Receipts Over/(Under) Disbursements	444.30	4,708.72	(5,121.11)	31.91
Balances - October 1, 2021	1,744.46	14,798.69	8,480.47	25,023.62
Balances - September 30, 2025	\$ 2,188.76	\$ 19,507.41	\$ 3,359.36	\$ 25,055.53