



Office of Judge of Probate Coosa County, Alabama

October 1, 2018 through September 30, 2023

Filed: January 23, 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, Coosa County, Alabama, for the period October 1, 2018 through September 30, 2023. 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,

Richard M. Haynes, Jr.
Examiner of Public Accounts

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Department of **Examiners of Public Accounts**

EXAMINER'S SUMMARY

**Office of Judge of Probate
Coosa 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 Judge of Probate, Coosa County, Alabama, (hereinafter referred to as "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 Richard M. Dean served as Judge of Probate during the examination period.

Exhibits 1, 3, 5, 7 and 9 contain information on the receipts, disbursements and balances that were collected by the Judge of Probate 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 Judge of Probate 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. Exhibit 12 contains information on the receipts, disbursements and balances of the Special Funds of the Judge of Probate.

RESULTS OF THE EXAMINATION

An instance of noncompliance with the state and local laws and regulations and other matters was found during the examination as shown on the Schedule of State and Local Compliance and Other Findings, and it is summarized below.

Finding

- ◆ 2023-001: The Judge of Probate failed to ensure that salary amounts were properly withheld from all agencies receiving revenue from the sale of tags and licenses.

SUMMARY OF AMOUNTS DUE AND/OR AMOUNTS OVERPAID

There were errors in the distribution of collections that resulted in amounts due and overpaid. Amounts due include amounts at the examination ending date which should have previously been remitted to the proper agencies. These amounts result from errors in the distribution of collections, failure to collect all costs that have been levied by a particular agency, or from calculation errors in the distribution reports. Amounts overpaid include amounts remitted to an agency by the Judge of Probate in excess of amounts the agency was entitled to receive.

The Summary of Amounts Due and/or Amounts Overpaid summarizes the amounts due and overpaid by the Judge of Probate for the examination period. Amounts due were settled at the conclusion of the examination. Refund petitions were furnished to the Judge of Probate for 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 David Lane, Assistant Director; Chris Newton, Audit Manager; and Richard M. Haynes, Jr., Examiner.



Department of **Examiners of Public Accounts**

AGENCY OVERVIEW

**Office of Judge of Probate
Coosa County, Alabama
October 1, 2018 through September 30, 2023**

The Office of Judge of Probate, Coosa 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.

The *Code of Alabama 1975*, Section 45-19-82.20, created a one-stop license division within the Office of Judge of Probate for the issuance of all licenses. The provisions of this Section require that motor vehicles licenses and 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 *Code of Alabama 1975*, Section 45-19-82.04, authorizes fees up to one dollar fifty cents (\$1.50) or the equivalent of the regularly established photocopy fees, whichever is greater, for the remote access of records maintained in the Office of the Judge of Probate. This fee is deposited into the Probate Recording Fund and is to be used at the discretion of the Judge of Probate for records retention and archiving, records reconstruction, records preservation, and records maintenance, including, but not limited to, scanning, photocopying, purchasing, maintaining, and operating equipment, and for the protection of records from environmental decay and damage.

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*Schedule of State and Local
Compliance and Other Findings*

Schedule of State and Local Compliance and Other Findings

October 1, 2018 through September 30, 2023

Ref. No.	Finding/Noncompliance
2023-001	<p><u>Finding:</u></p> <p>The <i>Code of Alabama 1975</i>, Section 45-19-82.20, creates a license division within the Office of Judge of Probate. Additionally, the <i>Code of Alabama 1975</i>, Section 45-19-82.28, authorizes the salaries of the license administrator and license clerks to be prorated and withheld from the agencies receiving revenue from the sale of tags and licenses. Testing of salary withholdings for fiscal year 2023 revealed that the salaries were not appropriately withheld from revenue collected on behalf of the Coosa County Commission (the “Commission”). The Judge of Probate did not ensure that salary amounts were properly withheld from all agencies receiving revenue from the sale of tags and licenses. As a result of no salary being withheld from amounts collected for the Commission, salary amounts were withheld from other agencies in excess of the correct prorated amounts. These errors are reflected on the Summary of Amounts Due and/or Amounts Overpaid and were settled at the conclusion of the examination.</p> <p><u>Recommendation:</u></p> <p>The Judge of Probate should ensure salary amounts are properly withheld from all agencies receiving revenue from the sale of tags and licenses.</p>

Financial Information

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

	2022-2023 Settlement		2021-2022 Settlement		2020-2021 Settlement		2019-2020 Settlement	
	Amounts Due	Amounts Overpaid	Amounts Due	Amounts Overpaid	Amounts Due	Amounts Overpaid	Amounts Due	Amounts Overpaid
<u>State of Alabama</u>								
<u>Ad Valorem Taxes</u>								
General Ad Valorem Taxes	\$	\$ (7,589.28)	\$	\$	\$	\$	\$	\$
Soldier Ad Valorem Taxes	571.95							
School Ad Valorem Taxes	1,716.22							
Total Ad Valorem Taxes	2,288.17	(7,589.28)						
<u>Motor Vehicle Licenses</u>								
Public Safety Additional	6,193.66							
72% + Citations	26,367.05							
5% Expense	1,124.16							
64.75% Additional	8,523.95							
35.25% Additional	4,037.29							
7% Revenue	2,847.09							
Personalized Tags	790.27							
University of Alabama	1,345.10							
Auburn University	570.02							
Troy State University		(116.79)						
Jacksonville State University		(40.92)						
Department of Revenue (\$1.00)	522.02							
Penny Trust Fund (\$5.00)		(54.95)						
81A DV/LC/AM/MFG Cost Corrections (\$1.50/\$3.00)	58.00							
Auburn University at Montgomery		(20.69)						
Tuskegee University	48.75							
Environmental Tags	147.43							
Alabama Forrest Tags	127.34							
Ducks Unlimited	60.93							
Alabama Cattlemen	49.48							
Wildlife Tags	690.07							
Sons of Confederate Veterans	48.63							
FOP Increase	49.37							
Save the Cahaba	123.75							
Agriculture Tag	82.50							
Support Adoption	31.63							
Curing Childhood Cancer	107.38							
Wild Turkey Federation	109.44							
Barber Vintage Motorsports	205.75							
Breast Cancer Research	251.23							
Ovarian Cancer Research	44.63							
Sub-Total Motor Vehicle Licenses Forward	54,556.92	(233.35)						
Sub-Total Forward	\$ 2,288.17	\$ (7,822.63)	\$	\$	\$	\$	\$	\$

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

	2022-2023 Settlement		2021-2022 Settlement		2020-2021 Settlement		2019-2020 Settlement	
	Amounts Due	Amounts Overpaid	Amounts Due	Amounts Overpaid	Amounts Due	Amounts Overpaid	Amounts Due	Amounts Overpaid
Sub-Total Brought Forward	\$ 2,288.17	\$ (7,822.63)	\$	\$	\$	\$	\$	\$
Sub-Total Motor Vehicle Licenses Brought Forward	54,556.92	(233.35)						
<u>Motor Vehicle Licenses Continued</u>								
Fight Breast Cancer	302.65							
God Bless America	317.31							
Alabama Treasure Forest	41.25							
Saltwater Fishing	27.13							
Freemason	41.25							
FOP/LEM/ALA DEF	102.50							
Alabama Nurses Foundation	83.06							
Law Enforcement Memorial	42.86							
Don't Tread On Me	31.51							
Total Motor Vehicle Licenses	55,546.44	(233.35)						
<u>Business Privilege Licenses</u>								
Business Privilege Licenses	342.48							
Total Business Privilege Licenses	342.48							
<u>Driver's Licenses</u>								
Driver's Licenses	1,102.47							
Driver's Licenses - Additional	1,278.25							
Total Driver's Licenses	2,380.72							
Total for State of Alabama	60,557.81	(7,822.63)						
Sub-Total Forward	\$ 60,557.81	\$ (7,822.63)	\$	\$	\$	\$	\$	\$

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

	2022-2023 Settlement		2021-2022 Settlement		2020-2021 Settlement		2019-2020 Settlement	
	Amounts Due	Amounts Overpaid	Amounts Due	Amounts Overpaid	Amounts Due	Amounts Overpaid	Amounts Due	Amounts Overpaid
Sub-Total Brought Forward	\$ 60,557.81	\$ (7,822.63)	\$	\$	\$	\$	\$	\$
<u>Coosa County</u>								
<u>Ad Valorem Taxes</u>								
General Fund (5.0 Mills)		(15,374.25)						
Road and Bridge Fund (2.5 Mills)		(7,609.13)						
Commissions		(3,314.58)						
Total Ad Valorem Taxes		(26,297.96)						
<u>Motor Vehicle Licenses</u>								
PHTSF 21%		(5,609.75)						
Issuance Fees		(2,764.79)						
2.50% Commission		(1,156.69)						
Transfer Penalty		(101.87)						
Replacement Tags		(17.69)						
Affidavit Fees		(9.34)						
Transfer Fees		(147.86)						
Total Motor Vehicle Licenses		(9,807.99)						
<u>Business Privilege Licenses</u>								
Business Privilege Licenses		(1,530.07)						
Commissions		(126.33)						
Issuance Fees		(42.02)						
Penalties and Citations		(100.46)						
Total Business Privilege Licenses		(1,798.88)						
Driver's Licenses		(221.57)						
Casual Sales Tax - Boats and Motor Vehicles		(38,506.24)						
Boat Registration Fees		(475.40)						
Salary Withheld Overpayment		(6,702.12)						
Interest Earned - General Fund	871.57		217.57		111.72		177.09	
Total for Coosa County	871.57	(83,810.16)	217.57		111.72		177.09	
Sub-Total Forward	\$ 61,429.38	\$ (91,632.79)	\$ 217.57	\$	\$ 111.72	\$	\$ 177.09	\$

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

	2022-2023 Settlement		2021-2022 Settlement		2020-2021 Settlement		2019-2020 Settlement	
	Amounts Due	Amounts Overpaid	Amounts Due	Amounts Overpaid	Amounts Due	Amounts Overpaid	Amounts Due	Amounts Overpaid
Sub-Total Brought Forward	\$ 61,429.38	\$ (91,632.79)	\$ 217.57		\$ 111.72		\$ 177.09	
<u>Coosa County Board of Education</u>								
<u>Ad Valorem Taxes</u>								
County-Wide Tax (4.0 Mills)		(2,564.59)						
District #1 (8.0 Mills)		(3,144.75)						
District #2 (8.0 Mills)		(1,983.86)						
Total Ad Valorem Tax		(7,693.20)						
Motor Vehicle License - Helping Schools	261.94							
Casual Sales Tax - Boats and Motor Vehicles	38,506.24							
Total for Coosa County Board of Education	38,768.18	(7,693.20)						
<u>Officer and Others</u>								
Interest Earned - Judge of Probate Discretionary Fund	32.18		10.51					
Interest Earned - Revenue Commissioner Discretionary Fund	32.18		10.51					
Total Officer and Others	64.36		21.02					
TOTAL	\$ 100,261.92	\$ (99,325.99)	\$ 238.59		\$ 111.72		\$ 177.09	

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

	2018-2019 Settlement		Combined Amounts Due	Combined Amounts Overpaid	Net Settlement	
	Amounts Due	Amounts Overpaid			Amounts Due	Amounts Overpaid
<u>State of Alabama</u>						
<u>Ad Valorem Taxes</u>						
General Ad Valorem Taxes	\$	\$	\$	\$ (7,589.28)	\$	\$ (7,589.28)
Soldier Ad Valorem Taxes			571.95		571.95	
School Ad Valorem Taxes			1,716.22		1,716.22	
Total Ad Valorem Taxes			2,288.17	(7,589.28)	2,288.17	(7,589.28)
<u>Motor Vehicle Licenses</u>						
Public Safety Additional			6,193.66		6,193.66	
72% + Citations			26,367.05		26,367.05	
5% Expense			1,124.16		1,124.16	
64.75% Additional			8,523.95		8,523.95	
35.25% Additional			4,037.29		4,037.29	
7% Revenue			2,847.09		2,847.09	
Personalized Tags			790.27		790.27	
University of Alabama			1,345.10		1,345.10	
Auburn University			570.02		570.02	
Troy State University				(116.79)		(116.79)
Jacksonville State University				(40.92)		(40.92)
Department of Revenue (\$1.00)			522.02		522.02	
Penny Trust Fund (\$5.00)				(54.95)		(54.95)
81A DV/LC/AM/MFG Cost Corrections (\$1.50/\$3.00)			58.00		58.00	
Auburn University at Montgomery				(20.69)		(20.69)
Tuskegee University			48.75		48.75	
Environmental Tags			147.43		147.43	
Alabama Forrest Tags			127.34		127.34	
Ducks Unlimited			60.93		60.93	
Alabama Cattlemen			49.48		49.48	
Wildlife Tags			690.07		690.07	
Sons of Confederate Veterans			48.63		48.63	
FOP Increase			49.37		49.37	
Save the Cahaba			123.75		123.75	
Agriculture Tag			82.50		82.50	
Support Adoption			31.63		31.63	
Curing Childhood Cancer			107.38		107.38	
Wild Turkey Federation			109.44		109.44	
Barber Vintage Motorsports			205.75		205.75	
Breast Cancer Research			251.23		251.23	
Ovarian Cancer Research			44.63		44.63	
Sub-Total Motor Vehicle Licenses Forward			54,556.92	(233.35)	54,556.92	(233.35)
Sub-Total Forward	\$	\$	\$ 56,845.09	\$ (7,822.63)	\$ 56,845.09	\$ (7,822.63)

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

	2018-2019 Settlement		Combined Amounts Due	Combined Amounts Overpaid	Net Settlement	
	Amounts Due	Amounts Overpaid			Amounts Due	Amounts Overpaid
Sub-Total Brought Forward	\$	\$	\$ 56,845.09	\$ (7,822.63)	\$ 56,845.09	\$ (7,822.63)
Sub-Total Motor Vehicle Licenses Brought Forward			54,556.92	(233.35)	54,556.92	(233.35)
<u>Motor Vehicle Licenses Continued</u>						
Fight Breast Cancer			302.65		302.65	
God Bless America			317.31		317.31	
Alabama Treasure Forest			41.25		41.25	
Saltwater Fishing			27.13		27.13	
Freemason			41.25		41.25	
FOP/LEM/ALA DEF			102.50		102.50	
Alabama Nurses Foundation			83.06		83.06	
Law Enforcement Memorial			42.86		42.86	
Don't Tread On Me			31.51		31.51	
Total Motor Vehicle Licenses			55,546.44	(233.35)	55,546.44	(233.35)
<u>Business Privilege Licenses</u>						
Business Privilege Licenses			342.48		342.48	
Total Business Privilege Licenses			342.48		342.48	
<u>Driver's Licenses</u>						
Driver's Licenses			1,102.47		1,102.47	
Driver's Licenses - Additional			1,278.25		1,278.25	
Total Driver's Licenses			2,380.72		2,380.72	
Total for State of Alabama			60,557.81	(7,822.63)	60,557.81	(7,822.63)
Sub-Total Forward	\$	\$	\$ 60,557.81	\$ (7,822.63)	\$ 60,557.81	\$ (7,822.63)

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

	2018-2019 Settlement		Combined Amounts Due	Combined Amounts Overpaid	Net Settlement	
	Amounts Due	Amounts Overpaid			Amounts Due	Amounts Overpaid
Sub-Total Brought Forward	\$	\$	\$ 60,557.81	\$ (7,822.63)	\$ 60,557.81	\$ (7,822.63)
<u>Coosa County</u>						
<u>Ad Valorem Taxes</u>						
General Fund (5.0 Mills)				(15,374.25)		(15,374.25)
Road and Bridge Fund (2.5 Mills)				(7,609.13)		(7,609.13)
Commissions				(3,314.58)		(3,314.58)
Total Ad Valorem Taxes				(26,297.96)		(26,297.96)
<u>Motor Vehicle Licenses</u>						
PHTSF 21%				(5,609.75)		(5,609.75)
Issuance Fees				(2,764.79)		(2,764.79)
2.50% Commission				(1,156.69)		(1,156.69)
Transfer Penalty				(101.87)		(101.87)
Replacement Tags				(17.69)		(17.69)
Affidavit Fees				(9.34)		(9.34)
Transfer Fees				(147.86)		(147.86)
Total Motor Vehicle Licenses				(9,807.99)		(9,807.99)
<u>Business Privilege Licenses</u>						
Business Privilege Licenses				(1,530.07)		(1,530.07)
Commissions				(126.33)		(126.33)
Issuance Fees				(42.02)		(42.02)
Penalties and Citations				(100.46)		(100.46)
Total Business Privilege Licenses				(1,798.88)		(1,798.88)
Driver's Licenses				(221.57)		(221.57)
Casual Sales Tax - Boats and Motor Vehicles				(38,506.24)		(38,506.24)
Boat Registration Fees				(475.40)		(475.40)
Salary Withheld Overpayment				(6,702.12)		(6,702.12)
Interest Earned - General Fund	250.96		1,628.91		1,628.91	
Total for Coosa County	250.96		1,628.91	(83,810.16)	1,628.91	(83,810.16)
Sub-Total Forward	\$ 250.96	\$	\$ 62,186.72	\$ (91,632.79)	\$ 62,186.72	\$ (91,632.79)

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

	2018-2019 Settlement			Combined Amounts Due	Combined Amounts Overpaid		Net Settlement	
	Amounts Due	Amounts Overpaid					Amounts Due	Amounts Overpaid
Sub-Total Brought Forward	\$ 250.96	\$		\$ 62,186.72	\$ (91,632.79)		\$ 62,186.72	\$ (91,632.79)
<u>Coosa County Board of Education</u>								
<u>Ad Valorem Taxes</u>								
County-Wide Tax (4.0 Mills)					(2,564.59)			(2,564.59)
District #1 (8.0 Mills)					(3,144.75)			(3,144.75)
District #2 (8.0 Mills)					(1,983.86)			(1,983.86)
Total Ad Valorem Tax					(7,693.20)			(7,693.20)
Motor Vehicle License - Helping Schools				261.94			261.94	
Casual Sales Tax - Boats and Motor Vehicles				38,506.24			38,506.24	
Total for Coosa County Board of Education				38,768.18	(7,693.20)		38,768.18	(7,693.20)
<u>Officer and Others</u>								
Interest Earned - Judge of Probate Discretionary Fund	8.39			51.08			51.08	
Interest Earned - Revenue Commissioner Discretionary Fund	8.39			51.08			51.08	
Total Officer and Others	16.78			102.16			102.16	
TOTAL	\$ 267.74	\$		\$ 101,057.06	\$ (99,325.99)		\$ 101,057.06	\$ (99,325.99)

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	\$ 395,773.73	\$ 62,050.96	\$ 4,217.44	\$ 5,296.30	\$ 169.98	\$	\$ 467,508.41
Business-Privilege License	5,279.37	11,023.11					16,302.48
Recordation Tax	75,604.59	88,752.77	309.33		1.17		164,667.86
Drivers License	31,943.71	1,344.43			448.14		33,736.28
Marriage License	1,620.00	351.00					1,971.00
Store License	386.76	170.88					557.64
Conservation License	3,123.70	166.85					3,290.55
Boat Registrations	38,142.00	2,884.60					41,026.60
Title Fees	19,005.00	3,789.00					22,794.00
Temporary Tags	74.69	37.35					112.04
Mandatory Liability Insurance Fees	4,590.00	405.00			405.00		5,400.00
Ad Valorem Tax	120,364.30	243,903.74	222,682.16	9,108.20			596,058.40
Salary Provisions - Excluding Ad Valorem		79,634.86					79,634.86
Casual Sales Tax - Motor Vehicle and Boat	135,094.56	93,993.48	59,861.34	6,939.73			295,889.11
Interest Earned		871.57			64.36		935.93
Other Fees		3,894.00					3,894.00
Probate Court						8,281.56	8,281.56
Total Receipts	831,002.41	593,273.60	287,070.27	21,344.23	1,088.65	8,281.56	1,742,060.72
<u>Disbursements</u>							
Remittances:							
Taxes, Licenses and Fees	778,300.28	676,179.14	255,995.29	21,344.23	1,024.29		1,732,843.23
Probate Court						9,576.83	9,576.83
Total Disbursements	778,300.28	676,179.14	255,995.29	21,344.23	1,024.29	9,576.83	1,742,420.06
Beginning Amounts Not Due To Be Remitted:							
Probate Court						1,362.27	1,362.27
Ending Amounts Not Due To Be Remitted:							
Probate Court						67.00	67.00
Balance Left To Be Settled at September 30, 2023	52,702.13	(82,905.54)	31,074.98		64.36		935.93
Amounts Due	60,557.81	871.57	38,768.18		64.36		100,261.92
Amounts Overpaid	(7,889.01)	(83,743.78)	(7,693.20)				(99,325.99)
Total	\$ 52,668.80	\$ (82,872.21)	\$ 31,074.98	\$	\$ 64.36	\$	\$ 935.93

***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)
<u>State</u>								
General	2.5 Mills	22,471,010	\$ 56,177.52	\$ 291.00	\$ (10,181.91)	\$ 46,286.61	\$ (53,875.89)	\$ (7,589.28)
Soldier	1.0 Mill	22,470,220	22,470.22		(3,950.91)	18,519.31	(17,947.36)	571.95
School	3.0 Mills	22,470,440	67,411.32		(11,852.94)	55,558.38	(53,842.16)	1,716.22
Total State			146,059.06	291.00	(25,985.76)	120,364.30	(125,665.41)	(5,301.11)
<u>County</u>								
General Fund	5.0 Mills	22,408,100	112,040.52	291.00	(19,045.06)	93,286.46	(108,660.71)	(15,374.25)
Road and Bridge Fund	2.5 Mills	22,407,950	56,019.88		(9,849.93)	46,169.95	(53,779.08)	(7,609.13)
Total County			168,060.40	291.00	(28,894.99)	139,456.41	(162,439.79)	(22,983.38)
<u>County School</u>								
County-Wide	4.0 Mills	22,515,670	90,062.66		(15,835.63)	74,227.03	(76,791.62)	(2,564.59)
District 1	8.0 Mills	13,293,940	106,351.49		(18,699.68)	87,651.81	(90,796.56)	(3,144.75)
District 2	8.0 Mills	9,221,890	73,775.12		(12,971.80)	60,803.32	(62,787.18)	(1,983.86)
Total County School			270,189.27		(47,507.11)	222,682.16	(230,375.36)	(7,693.20)
<u>Municipal</u>								
Rockford	5.0 Mills	553,610	2,768.04		(510.47)	2,257.57	(2,257.57)	
Goodwater	5.0 Mills	1,679,930	8,399.64		(1,549.01)	6,850.63	(6,850.63)	
Total Municipal			11,167.68		(2,059.48)	9,108.20	(9,108.20)	
Total Motor Vehicle Ad Valorem Taxes			\$ 595,476.41	\$ 582.00	\$ (104,447.34)	\$ 491,611.07	\$ (527,588.76)	\$ (35,977.69)

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	\$ 395,703.75	\$ 68,379.01	\$ 5,080.14	\$ 5,585.32	\$ 93.49	\$	\$ 474,841.71
Business-Privilege License	4,341.07	10,969.09					15,310.16
Recordation Tax	126,210.60	122,549.90	6.31		33.69		248,800.50
Drivers License	30,029.47	1,298.86			432.87		31,761.20
Marriage License	2,880.00	624.00					3,504.00
Store License	100.67	118.34					219.01
Conservation License	6,621.90	204.45					6,826.35
Boat Registrations	36,047.00	3,282.00					39,329.00
Title Fees	19,585.00	3,906.00					23,491.00
Temporary Tags	45.08	20.54					65.62
Mandatory Liability Insurance Fees	4,420.00	390.00			390.00		5,200.00
Ad Valorem Tax - Including Commissions and Deductions	107,634.87	207,825.90	198,758.74	7,835.08			522,054.59
Salary Provisions - Excluding Ad Valorem Tax		93,436.18					93,436.18
Casual Sales Tax - Motor Vehicle and Boat	132,903.59	96,313.60	62,311.63	2,731.77			294,260.59
Interest Earned		217.57			21.02		238.59
Other Fees		3,235.00					3,235.00
Probate Court						13,510.59	13,510.59
Total Receipts	866,523.00	612,770.44	266,156.82	16,152.17	971.07	13,510.59	1,776,084.09
<u>Disbursements</u>							
Remittances:							
Taxes, Licenses and Fees	866,523.00	612,552.87	266,156.82	16,152.17	950.05		1,762,334.91
Probate Court						12,910.32	12,910.32
Total Disbursements	866,523.00	612,552.87	266,156.82	16,152.17	950.05	12,910.32	1,775,245.23
Beginning Amounts Not Due To Be Remitted:							
Probate Court						762.00	762.00
Ending Amounts Not Due To Be Remitted:							
Probate Court						1,362.27	1,362.27
Balance Left To Be Settled at September 30, 2022							
		217.57			21.02		238.59
Amounts Due							
		217.57			21.02		238.59
Amounts Overpaid							
Total	\$	\$ 217.57	\$	\$	\$ 21.02	\$	\$ 238.59

***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
<u>State</u>							
General	2.5 Mills	19,683,710	\$ 49,209.28	\$ 301.00	\$ (8,125.25)	\$ 41,385.03	\$ (41,385.03)
Soldier	1.0 Mill	19,680,220	19,680.22		(3,118.07)	16,562.15	(16,562.15)
School	3.0 Mills	19,680,660	59,041.99		(9,354.30)	49,687.69	(49,687.69)
Total State			127,931.49	301.00	(20,597.62)	107,634.87	(107,634.87)
<u>County</u>							
General Fund	5.0 Mills	19,680,960	98,404.79	301.00	(15,055.38)	83,650.41	(83,650.41)
Road and Bridge Fund	2.5 Mills	19,680,610	49,201.52		(7,795.27)	41,406.25	(41,406.25)
Total County			147,606.31	301.00	(22,850.65)	125,056.66	(125,056.66)
<u>County School</u>							
County-Wide	4.0 Mills	19,680,990	78,723.97		(12,472.66)	66,251.31	(66,251.31)
District 1	8.0 Mills	11,187,290	89,498.35		(14,477.74)	75,020.61	(75,020.61)
District 2	8.0 Mills	8,494,410	67,955.29		(10,468.47)	57,486.82	(57,486.82)
Total County School			236,177.61		(37,418.87)	198,758.74	(198,758.74)
<u>Municipal</u>							
Rockford	5.0 Mills	429,090	2,145.43		(415.97)	1,729.46	(1,729.46)
Goodwater	5.0 Mills	1,518,350	7,591.75		(1,486.13)	6,105.62	(6,105.62)
Total Municipal			9,737.18		(1,902.10)	7,835.08	(7,835.08)
Total Motor Vehicle Ad Valorem Taxes			\$ 521,452.59	\$ 602.00	\$ (82,769.24)	\$ 439,285.35	\$ (439,285.35)

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

	State	County	Board of Education	Municipal	Officer and Others	Probate Court	Total
<u>Receipts</u>							
Motor Vehicle License	\$ 399,296.49	\$ 69,123.44	\$ 5,593.95	\$ 5,808.37	\$ 220.94	\$	\$ 480,043.19
Business-Privilege License	3,739.56	9,519.70					13,259.26
Recordation Tax	148,974.05	138,561.78			8,888.47		296,424.30
Drivers License	30,418.71	1,337.40			445.72		32,201.83
Marriage License	3,000.00	650.00					3,650.00
Store License	83.54	93.83					177.37
Conservation License	4,137.50	173.63					4,311.13
Boat Registrations	30,207.00	3,346.00					33,553.00
Title Fees	21,055.00	4,197.00					25,252.00
Temporary Tags	91.16	43.66					134.82
Mandatory Liability Insurance Fees	9,350.00	825.00			825.00		11,000.00
Ad Valorem Tax - Including Commissions and Deductions	93,709.49	186,796.04	173,253.29	7,288.01			461,046.83
Salary Provisions - Excluding Ad Valorem Tax		88,506.39					88,506.39
Casual Sales Tax - Motor Vehicle and Boat	122,272.67	83,992.50	58,210.44	3,390.25			267,865.86
Other Fees		111.72					111.72
Other Fees		4,735.00					4,735.00
Probate Court						8,877.40	8,877.40
Total Receipts	866,335.17	592,013.09	237,057.68	16,486.63	10,380.13	8,877.40	1,731,150.10
<u>Disbursements</u>							
Remittances:							
Taxes, Licenses and Fees	866,335.17	591,901.37	237,057.68	16,486.63	10,380.13		1,722,160.98
Probate Court						8,574.40	8,574.40
Total Disbursements	866,335.17	591,901.37	237,057.68	16,486.63	10,380.13	8,574.40	1,730,735.38
Beginning Amounts Not Due To Be Remitted:							
Probate Court						459.00	459.00
Ending Amounts Not Due To Be Remitted:							
Probate Court						762.00	873.72
Balance Left To Be Settled at September 30, 2021		111.72					111.72
Amounts Due		111.72					111.72
Total	\$	\$ 111.72	\$	\$	\$	\$	\$ 111.72

***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
<u>State</u>							
General	2.5 Mills	17,361,100	\$ 43,402.75	\$ 312.00	\$ (7,753.32)	\$ 35,961.43	\$ (35,961.43)
Soldier	1.0 Mill	17,357,740	17,357.74		(2,920.79)	14,436.95	(14,436.95)
School	3.0 Mills	17,357,840	52,073.53		(8,762.42)	43,311.11	(43,311.11)
Total State			<u>112,834.02</u>	<u>312.00</u>	<u>(19,436.53)</u>	<u>93,709.49</u>	<u>(93,709.49)</u>
<u>County</u>							
General Fund	5.0 Mills	17,358,250	86,791.25	312.00	(14,301.09)	72,802.16	(72,802.16)
Road and Bridge Fund	2.5 Mills	17,357,900	43,394.75		(7,302.08)	36,092.67	(36,092.67)
Total County			<u>130,186.00</u>	<u>312.00</u>	<u>(21,603.17)</u>	<u>108,894.83</u>	<u>(108,894.83)</u>
<u>County School</u>							
County-Wide	4.0 Mills	17,358,210	69,432.82		(11,683.47)	57,749.35	(57,749.35)
District 1	8.0 Mills	10,128,630	81,029.02		(13,650.98)	67,378.04	(67,378.04)
District 2	8.0 Mills	7,230,350	57,842.81		(9,716.91)	48,125.90	(48,125.90)
Total County School			<u>208,304.65</u>		<u>(35,051.36)</u>	<u>173,253.29</u>	<u>(173,253.29)</u>
<u>Municipal</u>							
Rockford	5.0 Mills	384,110	1,920.53		(394.27)	1,526.26	(1,526.26)
Goodwater	5.0 Mills	1,435,530	7,177.63		(1,415.88)	5,761.75	(5,761.75)
Total Municipal			<u>9,098.16</u>		<u>(1,810.15)</u>	<u>7,288.01</u>	<u>(7,288.01)</u>
Total Motor Vehicle Ad Valorem Taxes			<u>\$ 460,422.83</u>	<u>\$ 624.00</u>	<u>\$ (77,901.21)</u>	<u>\$ 383,145.62</u>	<u>\$ (383,145.62)</u>

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

	State	County	Board of Education	Municipal	Officer and Others	Probate Court	Total
<u>Receipts</u>							
Motor Vehicle License	\$ 367,183.74	\$ 66,612.97	\$ 5,488.67	\$ 5,070.83	\$ 182.35	\$	\$ 444,538.56
Business-Privilege License	3,256.30	8,483.58					11,739.88
Recordation Tax	111,253.12	102,832.85			6,716.58		220,802.55
Drivers License	33,356.57	1,387.27			462.35		35,206.19
Marriage License	3,240.00	702.00					3,942.00
Store License	91.13	93.90					185.03
Conservation License	4,597.00	220.97					4,817.97
Boat Registrations	29,455.00	3,630.00					33,085.00
Title Fees	19,040.00	3,798.00					22,838.00
Temporary Tags	72.55	34.44					106.99
Mandatory Liability Insurance Fees	14,830.00	1,285.00			1,285.00		17,400.00
Ad Valorem Tax - Including Commissions and Deductions	84,346.07	172,288.08	156,291.73	6,845.68			419,771.56
Salary Provisions - Excluding Ad Valorem Tax		85,130.59					85,130.59
Casual Sales Tax - Motor Vehicle and Boat	95,287.42	63,286.06	42,897.49	2,168.77			203,639.74
Other Fees		3,727.00					3,727.00
Interest Earned		177.09					177.09
Probate Court						7,727.20	7,727.20
Total Receipts	766,008.90	513,689.80	204,677.89	14,085.28	8,646.28	7,727.20	1,514,835.35
<u>Disbursements</u>							
Remittances:							
Taxes, Licenses and Fees	766,008.90	513,512.71	204,677.89	14,085.28	8,646.28		1,506,931.06
Probate Court						7,268.20	7,268.20
Total Disbursements	766,008.90	513,512.71	204,677.89	14,085.28	8,646.28	7,268.20	1,514,199.26
Beginning Amounts Not Due To Be Remitted:							
Probate Court							
Ending Amounts Not Due To Be Remitted:							
Probate Court						459.00	459.00
Balance Left To Be Settled at September 30, 2020		177.09					177.09
Amounts Due		177.09					177.09
Total	\$	\$ 177.09	\$	\$	\$	\$	\$ 177.09

***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
<u>State</u>							
General	2.5 Mills	15,796,760	\$ 39,491.91	\$ 255.00	\$ (7,496.35)	\$ 32,250.56	\$ (32,250.56)
Soldier	1.0 Mill	15,794,790	15,794.79		(2,771.15)	13,023.64	(13,023.64)
School	3.0 Mills	15,795,160	47,385.47		(8,313.60)	39,071.87	(39,071.87)
Total State			<u>102,672.17</u>	<u>255.00</u>	<u>(18,581.10)</u>	<u>84,346.07</u>	<u>(84,346.07)</u>
<u>County</u>							
General Fund	5.0 Mills	15,795,420	78,977.08	255.00	(13,743.83)	65,488.25	(65,488.25)
Road and Bridge Fund	2.5 Mills	15,795,120	39,487.80		(6,928.08)	32,559.72	(32,559.72)
Total County			<u>118,464.88</u>	<u>255.00</u>	<u>(20,671.91)</u>	<u>98,047.97</u>	<u>(98,047.97)</u>
<u>County School</u>							
County-Wide	4.0 Mills	15,795,390	63,181.56		(11,085.10)	52,096.46	(52,096.46)
District 1	8.0 Mills	9,242,210	73,937.71		(12,960.13)	60,977.58	(60,977.58)
District 2	8.0 Mills	6,553,560	52,428.46		(9,210.77)	43,217.69	(43,217.69)
Total County School			<u>189,547.73</u>		<u>(33,256.00)</u>	<u>156,291.73</u>	<u>(156,291.73)</u>
<u>Municipal</u>							
Rockford	5.0 Mills	413,420	2,067.10		(389.96)	1,677.14	(1,677.14)
Goodwater	5.0 Mills	1,301,940	6,509.68		(1,341.14)	5,168.54	(5,168.54)
Total Municipal			<u>8,576.78</u>		<u>(1,731.10)</u>	<u>6,845.68</u>	<u>(6,845.68)</u>
Total Motor Vehicle Ad Valorem Taxes			<u>\$ 419,261.56</u>	<u>\$ 510.00</u>	<u>\$ (74,240.11)</u>	<u>\$ 345,531.45</u>	<u>\$ (345,531.45)</u>

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

	State	County	Board of Education	Municipal	Officer and Others	Probate Court	Total
<u>Receipts</u>							
Motor Vehicle License	\$ 359,103.47	\$ 62,045.28	\$ 5,749.51	\$ 5,402.19	\$ 218.34	\$	\$ 432,518.79
Business-Privilege License	2,841.79	7,131.21					9,973.00
Recordation Tax	66,646.89	83,035.76					149,682.65
Drivers License	38,224.90	1,625.21			632.34		40,482.45
Marriage License	2,700.00	480.00					3,180.00
Store License	83.14	85.11					168.25
Conservation License	4,026.00	198.32					4,224.32
Boat Registrations	28,701.00	2,994.00					31,695.00
Title Fees	19,690.00	3,924.00					23,614.00
Temporary Tags	76.78	36.40					113.18
Mandatory Liability Insurance Fees	8,460.00	470.00			470.00		9,400.00
Ad Valorem Tax - Including Commissions and Deductions	78,517.65	169,344.52	145,471.06	6,662.68			399,995.91
Salary Provisions - Excluding Ad Valorem Tax		91,936.33					91,936.33
Casual Sales Tax - Motor Vehicle and Boat	95,594.32	65,021.78	45,227.96	2,157.40			208,001.46
Interest Earned		250.96			16.78		267.74
Other Fees		6,246.00					6,246.00
Probate Court						10,592.35	10,592.35
Total Receipts	704,665.94	494,824.88	196,448.53	14,222.27	1,337.46	10,592.35	1,422,091.43
<u>Disbursements</u>							
Remittances:							
Taxes, Licenses and Fees	704,665.94	494,573.92	196,448.53	14,222.27	1,320.68		1,411,231.34
Probate Court						10,592.35	10,592.35
Total Disbursements	704,665.94	494,573.92	196,448.53	14,222.27	1,320.68	10,592.35	1,421,823.69
Beginning Amounts Not Due To Be Remitted:							
Probate Court							
Ending Amounts Not Due To Be Remitted:							
Probate Court							
Balance Left To Be Settled at September 30, 2019		250.96			16.78		267.74
Amounts Due		250.96			16.78		267.74
Total	\$	\$ 250.96	\$	\$	\$ 16.78	\$	\$ 267.74

***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
<u>State</u>							
General	2.5 Mills	15,037,800	\$ 37,594.49	\$ 282.00	\$ (7,846.69)	\$ 30,029.80	\$ (30,029.80)
Soldier	1.0 Mill	15,035,160	15,035.16		(2,913.43)	12,121.73	(12,121.73)
School	3.0 Mills	15,035,480	45,106.43		(8,740.31)	36,366.12	(36,366.12)
Total State			<u>97,736.08</u>	<u>282.00</u>	<u>(19,500.43)</u>	<u>78,517.65</u>	<u>(78,517.65)</u>
<u>County</u>							
General Fund	5.0 Mills	15,035,730	75,178.63	282.00	(14,496.53)	60,964.10	(60,964.10)
Road and Bridge Fund	2.5 Mills	15,035,450	37,588.62		(7,283.65)	30,304.97	(30,304.97)
Total County			<u>112,767.25</u>	<u>282.00</u>	<u>(21,780.18)</u>	<u>91,269.07</u>	<u>(91,269.07)</u>
<u>County School</u>							
County-Wide	4.0 Mills	15,035,750	60,143.00		(11,653.97)	48,489.03	(48,489.03)
District 1	8.0 Mills	9,014,930	72,119.44		(13,694.41)	58,425.03	(58,425.03)
District 2	8.0 Mills	6,021,430	48,171.41		(9,614.41)	38,557.00	(38,557.00)
Total County School			<u>180,433.85</u>		<u>(34,962.79)</u>	<u>145,471.06</u>	<u>(145,471.06)</u>
<u>Municipal</u>							
Rockford	5.0 Mills	397,420	1,987.11		(409.09)	1,578.02	(1,578.02)
Goodwater	5.0 Mills	1,301,520	6,507.62		(1,422.96)	5,084.66	(5,084.66)
Total Municipal			<u>8,494.73</u>		<u>(1,832.05)</u>	<u>6,662.68</u>	<u>(6,662.68)</u>
Total Motor Vehicle Ad Valorem Taxes			<u>\$ 399,431.91</u>	<u>\$ 564.00</u>	<u>\$ (78,075.45)</u>	<u>\$ 321,920.46</u>	<u>\$ (321,920.46)</u>

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	5.0 Mills
Road and Bridge	2.5 Mills
County-Wide School	4.0 Mills
School District 1	8.0 Mills
School District 2	8.0 Mills

Municipal Taxes

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

Rockford	5.0 Mills
Goodwater	5.0 Mills

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

	Probate Judge's Discretionary Fund	Probate Recording Fund	Motor Vehicle Special Training Fund	Special Licensing Official's Fund	Total
<u>Receipts</u>					
Transfer Penalty Fees	\$	\$	\$ 3,043.77	\$	\$ 3,043.77
Mandatory Liability Insurance Fees				3,315.00	3,315.00
Remote Access Fees		24,837.21			24,837.21
Interest Earned			276.98		276.98
Other Receipts	363.84				363.84
Total Receipts	363.84	24,837.21	3,320.75	3,315.00	31,836.80
<u>Disbursements</u>					
Training and Education	1,375.00		1,712.68		3,087.68
Membership Dues			900.00		900.00
Total Disbursements	1,375.00		2,612.68		3,987.68
Excess of Receipts Over/(Under) Disbursements	(1,011.16)	24,837.21	708.07	3,315.00	27,849.12
Balances - October 1, 2018	1,360.93		18,764.49	2,730.00	22,855.42
Balances - September 30, 2023	\$ 349.77	\$ 24,837.21	\$ 19,472.56	\$ 6,045.00	\$ 50,704.54