

Report on the

Office of Judge of Probate

Colbert County, Alabama

October 1, 2014 through September 30, 2017

Filed: August 9, 2019



Department of Examiners of Public Accounts

401 Adams Avenue, Suite 280

Montgomery, Alabama 36104-4338

P.O. Box 302251

Montgomery, Alabama 36130-2251

Website: www.examiners.alabama.gov

Rachel Laurie Riddle, Chief Examiner



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) 242-9200
FAX (334) 242-1775

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

Dear Madam:

Under the authority of the *Code of Alabama 1975*, Section 41-5A-19, as added by Act Number 2018-129, I submit this report on the results of the examination of the Office of Judge of Probate, Colbert County, Alabama, for the period October 1, 2014 through September 30, 2017.

Sworn to and subscribed before me this
the 20th day of July, 2019.

Amy D. LeMay

Notary Public
my Commission Expires: 12-8-2019

rb

Respectfully submitted,

Danny Coburn
Examiner of Public Accounts

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Department of
Examiners of Public Accounts

SUMMARY

**Office of Judge of Probate
Colbert County, Alabama
October 1, 2014 through September 30, 2017**

The Office of Judge of Probate, Colbert County, Alabama, 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 the issuing certain business or professional licenses, motor vehicle licenses and special permits, drivers' licenses, conservation licenses, and marriage licenses, and for collecting the related fees. Additionally, the Official is responsible 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 tax on motor vehicles. All fees and taxes collected are distributed in accordance with prevailing statutes.

The *Code of Alabama 1975*, Section 45-17-82 created a license issuing division within the Office of Judge of Probate for the issuance of certain licenses. The provisions of this act require that in addition to the issuance of certain licenses, the Office shall also perform all duties relating to the assessment and collection of taxes on motor vehicles in the county. Various other fees are collected and remitted in accordance with local laws.

Honorable Daniel Rosser served as Judge of Probate during the examination period.

Exhibits 1, 8, and 15 contain information on the receipts, disbursements and balances that were collected by the Judge of Probate during the examination period. Exhibits 2 through 7, Exhibits 9 through 14 and Exhibits 16 through 21 provide information on the 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 22 for the State, County, Boards of Education and the various municipalities. Exhibit 23 contains information on the receipts, disbursements and balances of the Special Funds of the Judge of Probate.

This report presents the results of an examination of the Judge of Probate and a review of compliance by the Judge of Probate 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, as added by Act Number 2018-129.

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

The Official was invited to and attended an exit conference to discuss the results of this examination. Also in attendance were representatives from the Department of Examiners of Public Accounts: Robin V. Lakey, Audit Manager; and Danny Coburn, Examiner of Public Accounts.

Financial Information

Summary of Receipts and Disbursements
October 1, 2016 through September 30, 2017

	State	County	Board of Education
Receipts			
Motor Vehicle License	\$ 1,883,530.82	\$ 96,331.59	\$ 21,450.00
Business-Privilege License	54,934.32	52,027.85	
Recordation Tax	457,176.55	225,974.12	
Drivers License	207,598.50	24,546.90	
Marriage License	22,080.00		
Store License	1,738.00		
Conservation License	11,982.45		
Boat Registrations	93,611.00		
Title Fees	84,650.00		
Temporary Tags	85.50		
Ad Valorem Tax	586,686.38	772,547.62	1,499,455.02
Casual Sales Tax - Motor Vehicle and Boat	583,724.32		56,189.07
Motor Vehicle Reinstatement Fees	70,740.00		
Interest Earned		1,052.56	
Special Indexing Fees			
Other Fees			
Probate Court			
Fiduciary Funds			
Total Receipts	4,058,537.84	1,172,480.64	1,577,094.09
Disbursements			
Remittances:			
Taxes, Licenses and Fees	4,058,537.84	1,172,480.64	1,577,094.09
Probate Court			
Fiduciary Funds			
Total Disbursements	4,058,537.84	1,172,480.64	1,577,094.09
Beginning Amounts Not To Be Remitted:			
Fiduciary Funds			
Ending Amounts Not To Be Remitted:			
Fiduciary Funds			
Balance Left To Be Settled at September 30, 2017	\$	\$	\$

Municipal	Officer and Others	Fees and Commissions	Probate Court	Total
\$ 115,505.99	\$ 1,518.00	\$ 147,706.52	\$	\$ 2,266,042.92
		11,312.42		118,274.59
	2,614.12	177,322.35		863,087.14
	3,059.50	16,344.60		251,549.50
		3,680.00		25,760.00
		736.24		2,474.24
		513.20		12,495.65
		8,854.00		102,465.00
		16,899.00		101,549.00
		42.75		128.25
584,098.05		135,108.90		3,577,895.97
64,710.19		37,085.56		741,709.14
		7,860.00		78,600.00
				1,052.56
	20,738.00		1,142.50	21,880.50
		44,289.00		44,289.00
			54,660.80	54,660.80
			2,111.65	2,111.65
764,314.23	27,929.62	607,754.54	57,914.95	8,266,025.91
764,314.23	27,929.62	607,754.54		8,208,110.96
			55,803.30	55,803.30
			149,430.19	149,430.19
764,314.23	27,929.62	607,754.54	205,233.49	8,413,344.45
			338,308.97	338,308.97
			190,990.43	190,990.43
\$	\$	\$	\$	\$

***Summary of Motor Vehicle Ad Valorem Taxes
October 1, 2016 through September 30, 2017***

	State Taxes	County Taxes
Assessed Valuations	97,453,600	97,453,600
<u>Receipts</u>		
Gross Taxes Assessed	\$ 633,448.40	\$ 828,355.60
Interest	2,062.44	2,699.34
Penalty	318.76	417.98
Credit Vouchers Redeemed	(24,761.40)	(32,377.67)
Receipts for Credit	(7,041.10)	(9,206.75)
Sub-Total	<u>604,027.10</u>	<u>789,888.50</u>
Commissions Allowed	(20,944.72)	(20,944.88)
Redemption Fees	3,604.00	3,604.00
Total	<u><u>586,686.38</u></u>	<u><u>772,547.62</u></u>
<u>Disbursements</u>		
Remittances	586,686.38	772,547.62
Total	<u><u>\$ 586,686.38</u></u>	<u><u>\$ 772,547.62</u></u>

County School Taxes	Municipal Taxes	Commissions	Total
97,453,600	58,810,296		
\$ 1,641,358.74	\$ 643,929.82	\$	\$ 3,747,092.56
5,302.79	2,240.07		12,304.64
811.90	354.20		1,902.84
(65,788.37)	(24,223.78)		(147,151.22)
(19,752.74)	(7,460.26)		(43,460.85)
1,561,932.32	614,840.05		3,570,687.97
(62,477.30)	(30,742.00)	135,108.90	
			7,208.00
1,499,455.02	584,098.05	135,108.90	3,577,895.97
1,499,455.02	584,098.05	135,108.90	3,577,895.97
\$ 1,499,455.02	\$ 584,098.05	\$ 135,108.90	\$ 3,577,895.97

State Motor Vehicle Ad Valorem Taxes
October 1, 2016 through September 30, 2017

	General	Soldier
Assessed Valuations	97,453,600	97,453,600
<u>Receipts</u>		
Gross Taxes Assessed	\$ 243,634.00	\$ 97,453.60
Interest	793.26	317.32
Penalty	122.58	49.04
Credit Vouchers Redeemed	(9,523.59)	(3,809.40)
Receipts for Credit	(2,708.15)	(1,083.28)
Sub-Total	<u>232,318.10</u>	<u>92,927.28</u>
Commissions Allowed	(6,076.36)	(3,717.10)
Redemption Fees	3,604.00	
Total	<u><u>229,845.74</u></u>	<u><u>89,210.18</u></u>
<u>Disbursements</u>		
Remittances	<u>229,845.74</u>	<u>89,210.18</u>
Total	<u><u>\$ 229,845.74</u></u>	<u><u>\$ 89,210.18</u></u>



<u>School</u>	<u>Total</u>
97,453,600	
\$ 292,360.80	\$ 633,448.40
951.86	2,062.44
147.14	318.76
(11,428.41)	(24,761.40)
(3,249.67)	(7,041.10)
<u>278,781.72</u>	<u>604,027.10</u>
(11,151.26)	(20,944.72)
	3,604.00
<u>267,630.46</u>	<u>586,686.38</u>
<u>267,630.46</u>	<u>586,686.38</u>
<u>\$ 267,630.46</u>	<u>\$ 586,686.38</u>

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County Motor Vehicle Ad Valorem Taxes
October 1, 2016 through September 30, 2017

	General	Road and Bridge	Total
Assessed Valuations	97,453,600	97,453,600	
<u>Receipts</u>			
Gross Taxes Assessed	\$ 633,448.40	\$ 194,907.20	\$ 828,355.60
Interest	2,064.19	635.15	2,699.34
Penalty	319.62	98.36	417.98
Credit Vouchers Redeemed	(24,759.41)	(7,618.26)	(32,377.67)
Receipts for Credit	(7,040.45)	(2,166.30)	(9,206.75)
Sub-Total	604,032.35	185,856.15	789,888.50
Commissions Allowed	(13,510.64)	(7,434.24)	(20,944.88)
Redemption Fees	3,604.00		3,604.00
Total	594,125.71	178,421.91	772,547.62
<u>Disbursements</u>			
Remittances	594,125.71	178,421.91	772,547.62
Total	\$ 594,125.71	\$ 178,421.91	\$ 772,547.62

County School Motor Vehicle Ad Valorem Taxes
October 1, 2016 through September 30, 2017

	County-Wide	District 1	Additional District 1
Assessed Valuations	97,453,600	27,884,000	27,884,000
<u>Receipts</u>			
Gross Taxes Assessed	\$ 389,814.40	\$ 223,072.00	\$ 83,652.00
Interest	1,270.31	691.89	259.48
Penalty	196.67	106.78	40.01
Credit Vouchers Redeemed	(15,236.53)	(6,820.74)	(2,557.74)
Receipts for Credit	(4,332.58)	(1,710.70)	(641.50)
Sub-Total	371,712.27	215,339.23	80,752.25
Commissions Allowed	(14,868.50)	(8,613.56)	(3,230.10)
Total	356,843.77	206,725.67	77,522.15
<u>Disbursements</u>			
Remittances	356,843.77	206,725.67	77,522.15
Total	\$ 356,843.77	\$ 206,725.67	\$ 77,522.15

District 2	Additional District 2	District Sheffield	District Tuscumbia	District Muscle Shoals	Total
13,562,160	13,562,160	11,436,460	12,745,480	31,825,500	
\$ 108,497.28	\$ 40,686.48	\$ 114,364.60	\$ 172,063.98	\$ 509,208.00	\$ 1,641,358.74
405.66	152.07	396.70	690.28	1,436.40	5,302.79
60.58	22.74	75.58	111.27	198.27	811.90
(3,658.62)	(1,372.02)	(3,255.84)	(6,409.52)	(26,477.36)	(65,788.37)
(965.77)	(362.17)	(1,035.23)	(1,669.80)	(9,034.99)	(19,752.74)
104,339.13	39,127.10	110,545.81	164,786.21	475,330.32	1,561,932.32
(4,173.56)	(1,565.08)	(4,421.84)	(6,591.44)	(19,013.22)	(62,477.30)
100,165.57	37,562.02	106,123.97	158,194.77	456,317.10	1,499,455.02
100,165.57	37,562.02	106,123.97	158,194.77	456,317.10	1,499,455.02
\$ 100,165.57	\$ 37,562.02	\$ 106,123.97	\$ 158,194.77	\$ 456,317.10	\$ 1,499,455.02

County-Wide School Motor Vehicle Ad Valorem Taxes
October 1, 2016 through September 30, 2017

	Colbert County Board of Education	Muscle Shoals City Board of Education
Allocation Determined By State Superintendent of Education October 1, 2016 through September 30, 2017	32.54769%	35.77182%
<u>Receipts</u>		
Gross Taxes Assessed	\$ 126,875.58	\$ 139,443.71
Interest	413.46	454.41
Penalty	64.01	70.35
Credit Vouchers Redeemed	(4,959.14)	(5,450.38)
Receipts for Credit	(1,410.15)	(1,549.84)
Sub-Total	120,983.76	132,968.24
Commissions Allowed	(4,839.35)	(5,318.73)
Total	<u>116,144.40</u>	<u>127,649.51</u>
<u>Disbursements</u>		
Remittances	116,144.40	127,649.51
Total	<u>\$ 116,144.40</u>	<u>\$ 127,649.51</u>

Sheffield City Board of Education	Tuscumbia City Board of Education	Total County-Wide School Tax
13.22396%	18.45653%	100%
\$ 51,548.90	\$ 71,946.21	\$ 389,814.40
167.99	234.46	1,270.31
26.01	36.30	196.67
(2,014.87)	(2,812.13)	(15,236.53)
(572.94)	(799.64)	(4,332.58)
49,155.08	68,605.19	371,712.27
(1,966.20)	(2,744.21)	(14,868.50)
47,188.88	65,860.98	356,843.77
47,188.88	65,860.98	356,843.77
\$ 47,188.88	\$ 65,860.98	\$ 356,843.77

***Municipal Motor Vehicle Ad Valorem Taxes
October 1, 2016 through September 30, 2017***

	Sheffield General	Sheffield Schools	Tuscumbia General
Assessed Valuations	11,436,460	11,436,460	12,745,480
<u>Receipts</u>			
Gross Taxes Assessed	\$ 177,265.13	\$ 80,055.22	\$ 159,318.50
Interest	615.28	277.87	636.52
Penalty	108.44	40.91	102.79
Credit Vouchers Redeemed	(5,046.12)	(2,278.89)	(5,934.98)
Receipts for Credit	(1,604.46)	(724.56)	(1,540.25)
Sub-Total	<u>171,338.27</u>	<u>77,370.55</u>	<u>152,582.58</u>
Commissions Allowed	(8,566.92)	(3,868.52)	(7,629.12)
Total	<u><u>162,771.35</u></u>	<u><u>73,502.03</u></u>	<u><u>144,953.46</u></u>
<u>Disbursements</u>			
Remittances	162,771.35	73,502.03	144,953.46
Total	<u><u>\$ 162,771.35</u></u>	<u><u>\$ 73,502.03</u></u>	<u><u>\$ 144,953.46</u></u>

Tuscumbia Schools	Muscle Shoals	Leighton	Cherokee	Littleville	Total
12,745,480	31,825,500	971,576	1,059,000	772,280	58,810,296
\$ 38,236.44	\$ 175,040.25	\$ 4,857.88	\$ 5,295.00	\$ 3,861.40	\$ 643,929.82
152.77	492.87	21.38	28.93	14.45	2,240.07
24.66	67.91	3.65	3.57	2.27	354.20
(1,424.39)	(9,102.79)	(169.92)	(181.20)	(85.49)	(24,223.78)
(371.10)	(3,106.11)	(35.97)	(44.30)	(33.51)	(7,460.26)
36,618.38	163,392.13	4,677.02	5,102.00	3,759.12	614,840.05
(1,830.92)	(8,169.60)	(233.86)	(255.10)	(187.96)	(30,742.00)
34,787.46	155,222.53	4,443.16	4,846.90	3,571.16	584,098.05
34,787.46	155,222.53	4,443.16	4,846.90	3,571.16	584,098.05
\$ 34,787.46	\$ 155,222.53	\$ 4,443.16	\$ 4,846.90	\$ 3,571.16	\$ 584,098.05

Summary of Receipts and Disbursements
October 1, 2015 through September 30, 2016

	State	County	Board of Education
Receipts			
Motor Vehicle License	\$ 1,885,776.44	\$ 97,300.93	\$ 22,139.87
Business-Privilege License	55,144.13	52,856.59	
Recordation Tax	332,760.66	166,520.08	244.54
Drivers License	236,634.25	19,630.80	
Marriage License	22,050.00		
Store License	1,769.62		
Conservation License	13,746.63		
Boat Registrations	96,684.00		
Title Fees	81,820.00		
Temporary Tags	82.50		
Ad Valorem Tax	608,383.58	801,134.41	1,556,091.75
Casual Sales Tax - Motor Vehicle and Boat	547,402.63		52,664.50
Motor Vehicle Reinstatement Fees	37,620.00		
Interest Earned		1,062.56	
Special Indexing Fees			
Other Fees			
Probate Court			
Fiduciary Funds			
Total Receipts	3,919,874.44	1,138,505.37	1,631,140.66
Disbursements			
Remittances:			
Taxes, Licenses and Fees	3,919,874.44	1,138,505.37	1,631,140.66
Probate Court			
Fiduciary Funds			
Total Disbursements	3,919,874.44	1,138,505.37	1,631,140.66
Beginning Amounts Not To Be Remitted:			
Fiduciary Funds			
Ending Amounts Not To Be Remitted:			
Fiduciary Funds			
Balance Left To Be Settled at September 30, 2016	\$	\$	\$

Municipal	Officer and Others	Fees and Commissions	Probate Court	Total
\$ 114,951.70	\$ 1,570.46	\$ 147,368.24	\$	\$ 2,269,107.64
		11,398.93		119,399.65
		166,020.37		665,545.65
	3,441.50	13,087.20		272,793.75
		4,130.00		26,180.00
		786.67		2,556.29
		521.20		14,267.83
		9,106.00		105,790.00
		16,860.00		98,680.00
		41.25		123.75
601,227.04		139,814.04		3,706,650.82
57,945.64		34,632.29		692,645.06
		4,180.00		41,800.00
				1,062.56
	20,574.00		1,144.50	21,718.50
		45,447.41		45,447.41
			36,873.90	36,873.90
			57,772.14	57,772.14
774,124.38	25,585.96	593,393.60	95,790.54	8,178,414.95
774,124.38	25,585.96	593,393.60		8,082,624.41
			38,018.40	38,018.40
			196,706.04	196,706.04
774,124.38	25,585.96	593,393.60	234,724.44	8,317,348.85
			477,242.87	477,242.87
			338,308.97	338,308.97
\$	\$	\$	\$	\$

***Summary of Motor Vehicle Ad Valorem Taxes
October 1, 2015 through September 30, 2016***

	State Taxes	County Taxes
Assessed Valuations	100,743,880	100,743,880
<u>Receipts</u>		
Gross Taxes Assessed	\$ 654,835.22	\$ 856,322.98
Interest	1,864.45	2,440.69
Penalty	285.67	374.52
Credit Vouchers Redeemed	(19,257.38)	(25,181.41)
Receipts for Credit	(11,306.14)	(14,783.99)
Sub-Total	<u>626,421.82</u>	<u>819,172.79</u>
Commissions Allowed	(21,668.24)	(21,668.38)
Redemption Fees	3,630.00	3,630.00
Total	<u><u>608,383.58</u></u>	<u><u>801,134.41</u></u>
<u>Disbursements</u>		
Remittances	608,383.58	801,134.41
Total	<u><u>\$ 608,383.58</u></u>	<u><u>\$ 801,134.41</u></u>

County School Taxes	Municipal Taxes	Commissions	Total
100,743,880	60,555,812		
\$ 1,697,159.65	\$ 662,023.99	\$	\$ 3,870,341.84
4,772.24	2,002.13		11,079.51
719.77	313.34		1,693.30
(51,007.63)	(19,741.43)		(115,187.85)
(30,716.18)	(11,729.67)		(68,535.98)
1,620,927.85	632,868.36		3,699,390.82
(64,836.10)	(31,641.32)	139,814.04	
			7,260.00
1,556,091.75	601,227.04	139,814.04	3,706,650.82
1,556,091.75	601,227.04	139,814.04	3,706,650.82
\$ 1,556,091.75	\$ 601,227.04	\$ 139,814.04	\$ 3,706,650.82

State Motor Vehicle Ad Valorem Taxes
October 1, 2015 through September 30, 2016

	General	Soldier
Assessed Valuations	100,743,880	100,743,880
<u>Receipts</u>		
Gross Taxes Assessed	\$ 251,859.70	\$ 100,743.88
Interest	717.10	286.87
Penalty	109.88	43.95
Credit Vouchers Redeemed	(7,406.76)	(2,962.69)
Receipts for Credit	(4,348.53)	(1,739.46)
Sub-Total	<u>240,931.39</u>	<u>96,372.55</u>
Commissions Allowed	(6,248.62)	(3,854.90)
Redemption Fees	3,630.00	
Total	<u><u>238,312.77</u></u>	<u><u>92,517.65</u></u>
<u>Disbursements</u>		
Remittances	<u>238,312.77</u>	<u>92,517.65</u>
Total	<u><u>\$ 238,312.77</u></u>	<u><u>\$ 92,517.65</u></u>



<u>School</u>	<u>Total</u>
100,743,880	
\$ 302,231.64	\$ 654,835.22
860.48	1,864.45
131.84	285.67
(8,887.93)	(19,257.38)
(5,218.15)	(11,306.14)
289,117.88	626,421.82
(11,564.72)	(21,668.24)
	3,630.00
<u>277,553.16</u>	<u>608,383.58</u>
<u>277,553.16</u>	<u>608,383.58</u>
\$ <u>277,553.16</u>	\$ <u>608,383.58</u>

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County Motor Vehicle Ad Valorem Taxes
October 1, 2015 through September 30, 2016

	General	Road and Bridge	Total
Assessed Valuations	100,743,880	100,743,880	
<u>Receipts</u>			
Gross Taxes Assessed	\$ 654,835.22	\$ 201,487.76	\$ 856,322.98
Interest	1,866.41	574.28	2,440.69
Penalty	286.35	88.17	374.52
Credit Vouchers Redeemed	(19,256.37)	(5,925.04)	(25,181.41)
Receipts for Credit	(11,305.44)	(3,478.55)	(14,783.99)
Sub-Total	626,426.17	192,746.62	819,172.79
Commissions Allowed	(13,958.52)	(7,709.86)	(21,668.38)
Redemption Fees	3,630.00		3,630.00
Total	616,097.65	185,036.76	801,134.41
<u>Disbursements</u>			
Remittances	616,097.65	185,036.76	801,134.41
Total	\$ 616,097.65	\$ 185,036.76	\$ 801,134.41

County School Motor Vehicle Ad Valorem Taxes
October 1, 2015 through September 30, 2016

	County-Wide	District 1	Additional District 1
Assessed Valuations	100,743,880	28,816,320	28,816,320
<u>Receipts</u>			
Gross Taxes Assessed	\$ 402,975.52	\$ 230,530.56	\$ 86,448.96
Interest	1,148.63	687.83	257.94
Penalty	176.25	120.76	45.38
Credit Vouchers Redeemed	(11,850.39)	(4,979.18)	(1,867.18)
Receipts for Credit	(6,957.21)	(3,166.26)	(1,187.37)
Sub-Total	385,492.80	223,193.71	83,697.73
Commissions Allowed	(15,419.72)	(8,927.74)	(3,347.90)
Total	370,073.08	214,265.97	80,349.83
<u>Disbursements</u>			
Remittances	370,073.08	214,265.97	80,349.83
Total	\$ 370,073.08	\$ 214,265.97	\$ 80,349.83

District 2	Additional District 2	District Sheffield	District Tuscumbia	District Muscle Shoals	Total
14,101,300	14,101,300	11,772,140	13,020,340	33,037,820	
\$ 112,810.40	\$ 42,303.90	\$ 117,721.40	\$ 175,763.79	\$ 528,605.12	\$ 1,697,159.65
327.83	122.94	379.71	582.49	1,264.87	4,772.24
45.95	17.21	58.92	109.94	145.36	719.77
(2,726.17)	(1,022.32)	(2,880.84)	(5,155.39)	(20,526.16)	(51,007.63)
(1,883.43)	(706.31)	(1,962.88)	(2,582.79)	(12,269.93)	(30,716.18)
108,574.58	40,715.42	113,316.31	168,718.04	497,219.26	1,620,927.85
(4,342.98)	(1,627.68)	(4,532.66)	(6,748.72)	(19,888.70)	(64,836.10)
104,231.60	39,087.74	108,783.65	161,969.32	477,330.56	1,556,091.75
104,231.60	39,087.74	108,783.65	161,969.32	477,330.56	1,556,091.75
\$ 104,231.60	\$ 39,087.74	\$ 108,783.65	\$ 161,969.32	\$ 477,330.56	\$ 1,556,091.75

County-Wide School Motor Vehicle Ad Valorem Taxes
October 1, 2015 through September 30, 2016

	Colbert County Board of Education	Muscle Shoals City Board of Education
Allocation Determined By State Superintendent of Education October 1, 2015 through September 30, 2016	33.01223%	34.69345%
<u>Receipts</u>		
Gross Taxes Assessed	\$ 133,031.21	\$ 139,806.11
Interest	379.19	398.50
Penalty	58.18	61.15
Credit Vouchers Redeemed	(3,912.08)	(4,111.31)
Receipts for Credit	(2,296.73)	(2,413.70)
Sub-Total	<u>127,259.77</u>	<u>133,740.75</u>
Commissions Allowed	(5,090.40)	(5,349.63)
Total	<u><u>122,169.38</u></u>	<u><u>128,391.12</u></u>
<u>Disbursements</u>		
Remittances	122,169.38	128,391.12
Total	<u><u>\$ 122,169.38</u></u>	<u><u>\$ 128,391.12</u></u>

Sheffield City Board of Education	Tuscumbia City Board of Education	Total County-Wide School Tax
13.72887%	18.56545%	100%
\$ 55,323.99	\$ 74,814.22	\$ 402,975.52
157.69	213.25	1,148.63
24.20	32.72	176.25
(1,626.92)	(2,200.08)	(11,850.39)
(955.15)	(1,291.64)	(6,957.21)
52,923.81	71,568.47	385,492.80
(2,116.95)	(2,862.74)	(15,419.72)
50,806.85	68,705.73	370,073.08
50,806.85	68,705.73	370,073.08
\$ 50,806.85	\$ 68,705.73	\$ 370,073.08

***Municipal Motor Vehicle Ad Valorem Taxes
October 1, 2015 through September 30, 2016***

	Sheffield General	Sheffield Schools	Tuscumbia General
Assessed Valuations	11,772,140	11,772,140	13,020,340
<u>Receipts</u>			
Gross Taxes Assessed	\$ 182,468.17	\$ 82,404.98	\$ 162,754.25
Interest	588.85	265.91	539.41
Penalty	91.49	41.33	101.63
Credit Vouchers Redeemed	(4,463.69)	(2,015.85)	(4,773.73)
Receipts for Credit	(3,031.87)	(1,369.24)	(2,391.53)
Sub-Total	<u>175,652.95</u>	<u>79,327.13</u>	<u>156,230.03</u>
Commissions Allowed	(8,782.64)	(3,966.36)	(7,809.82)
Total	<u><u>166,870.31</u></u>	<u><u>75,360.77</u></u>	<u><u>148,420.21</u></u>
<u>Disbursements</u>			
Remittances	166,870.31	75,360.77	148,420.21
Total	<u><u>\$ 166,870.31</u></u>	<u><u>\$ 75,360.77</u></u>	<u><u>\$ 148,420.21</u></u>

Tuscumbia Schools	Muscle Shoals	Leighton	Cherokee	Littleville	Total
13,020,340	33,037,820	881,244	1,039,990	804,278	60,555,812
\$ 39,061.02	\$ 181,708.01	\$ 4,406.22	\$ 5,199.95	\$ 4,021.39	\$ 662,023.99
129.45	433.74	11.81	21.36	11.60	2,002.13
24.40	49.83	1.22	1.65	1.79	313.34
(1,145.68)	(7,056.52)	(122.45)	(103.63)	(59.88)	(19,741.43)
(573.99)	(4,218.14)	(47.55)	(60.01)	(37.34)	(11,729.67)
37,495.20	170,916.92	4,249.25	5,059.32	3,937.56	632,868.36
(1,874.36)	(8,545.84)	(212.46)	(252.96)	(196.88)	(31,641.32)
35,620.84	162,371.08	4,036.79	4,806.36	3,740.68	601,227.04
35,620.84	162,371.08	4,036.79	4,806.36	3,740.68	601,227.04
\$ 35,620.84	\$ 162,371.08	\$ 4,036.79	\$ 4,806.36	\$ 3,740.68	\$ 601,227.04

Summary of Receipts and Disbursements
October 1, 2014 through September 30, 2015

	State	County	Board of Education
<u>Receipts</u>			
Motor Vehicle License	\$ 1,826,016.42	\$ 95,094.11	\$ 17,704.31
Business-Privilege License	54,542.45	52,207.61	
Recordation Tax	340,768.96	170,457.43	127.62
Drivers License	227,191.50	21,996.00	
Marriage License	11,430.00		
Store License	1,540.81		
Conservation License	9,791.46		
Boat Registrations	97,446.00		
Title Fees	82,880.00		
Temporary Tags	72.00		
Ad Valorem Tax	570,638.37	751,425.10	1,455,576.64
Casual Sales Tax - Motor Vehicle and Boat	542,378.00		52,638.03
Motor Vehicle Reinstatement Fees	25,200.00		
Interest Earned		1,005.54	
Special Indexing Fees			
Other Fees			
Probate Court			
Fiduciary Funds			
Total Receipts	3,789,895.97	1,092,185.79	1,526,046.60
<u>Disbursements</u>			
Remittances:			
Taxes, Licenses and Fees	3,789,895.97	1,092,185.79	1,526,046.60
Probate Court			
Fiduciary Funds			
Total Disbursements	3,789,895.97	1,092,185.79	1,526,046.60
Beginning Amounts Not To Be Remitted:			
Fiduciary Funds			
Ending Amounts Not To Be Remitted:			
Fiduciary Funds			
Balance Left To Be Settled at September 30, 2015	\$	\$	\$

Municipal	Officer and Others	Fees and Commissions	Probate Court	Total
\$ 111,755.88	\$ 1,038.96	\$ 144,332.14	\$	\$ 2,195,941.82
		10,450.30		117,200.36
		163,542.41		674,896.42
	3,840.00	14,664.00		267,691.50
		4,920.00		16,350.00
		749.51		2,290.32
		561.40		10,352.86
		9,214.00		106,660.00
		16,545.00		99,425.00
		36.00		108.00
553,289.69		130,597.28		3,461,527.08
57,688.74		34,352.95		687,057.72
		2,800.00		28,000.00
				1,005.54
	20,838.00		1,167.00	22,005.00
		43,888.54		43,888.54
			36,082.50	36,082.50
			8,315.60	8,315.60
722,734.31	25,716.96	576,653.53	45,565.10	7,778,798.26
722,734.31	25,716.96	576,653.53		7,733,233.16
			37,249.50	37,249.50
			623,439.56	623,439.56
722,734.31	25,716.96	576,653.53	660,689.06	8,393,922.22
			1,092,366.83	1,092,366.83
			477,242.87	477,242.87
\$	\$	\$	\$	\$

***Summary of Motor Vehicle Ad Valorem Taxes
October 1, 2014 through September 30, 2015***

	State Taxes	County Taxes
Assessed Valuations	94,580,160	94,580,160
<u>Receipts</u>		
Gross Taxes Assessed	\$ 614,771.04	\$ 803,931.36
Interest	1,734.29	2,262.00
Penalty	264.66	333.94
Credit Vouchers Redeemed	(10,281.66)	(13,444.54)
Receipts for Credit	(18,881.96)	(24,689.72)
Sub-Total	<u>587,606.37</u>	<u>768,393.04</u>
Commissions Allowed	(20,414.00)	(20,413.94)
Redemption Fees	3,446.00	3,446.00
Total	<u><u>570,638.37</u></u>	<u><u>751,425.10</u></u>
<u>Disbursements</u>		
Remittances	570,638.37	751,425.10
Total	<u><u>\$ 570,638.37</u></u>	<u><u>\$ 751,425.10</u></u>

County School Taxes	Municipal Taxes	Commissions	Total
94,580,160	56,478,694		
\$ 1,589,654.72	\$ 608,492.62	\$	\$ 3,616,849.74
4,438.62	1,986.41		10,421.32
670.88	291.36		1,560.84
(28,119.75)	(9,602.48)		(61,448.43)
(50,419.01)	(18,757.70)		(112,748.39)
1,516,225.46	582,410.21		3,454,635.08
(60,648.82)	(29,120.52)	130,597.28	
			6,892.00
1,455,576.64	553,289.69	130,597.28	3,461,527.08
1,455,576.64	553,289.69	130,597.28	3,461,527.08
\$ 1,455,576.64	\$ 553,289.69	\$ 130,597.28	\$ 3,461,527.08

State Motor Vehicle Ad Valorem Taxes
October 1, 2014 through September 30, 2015

	General	Soldier
Assessed Valuations	94,580,160	94,580,160
<u>Receipts</u>		
Gross Taxes Assessed	\$ 236,450.40	\$ 94,580.16
Interest	667.10	266.86
Penalty	111.66	43.09
Credit Vouchers Redeemed	(3,954.51)	(1,581.82)
Receipts for Credit	(7,262.31)	(2,904.92)
Sub-Total	<u>226,012.34</u>	<u>90,403.37</u>
Commissions Allowed	(5,950.24)	(3,616.14)
Redemption Fees	3,446.00	
Total	<u><u>223,508.10</u></u>	<u><u>86,787.23</u></u>
<u>Disbursements</u>		
Remittances	<u>223,508.10</u>	<u>86,787.23</u>
Total	<u><u>\$ 223,508.10</u></u>	<u><u>\$ 86,787.23</u></u>



<u>School</u>	<u>Total</u>
94,580,160	
\$ 283,740.48	\$ 614,771.04
800.33	1,734.29
109.91	264.66
(4,745.33)	(10,281.66)
(8,714.73)	(18,881.96)
<u>271,190.66</u>	<u>587,606.37</u>
(10,847.62)	(20,414.00)
	3,446.00
<u>260,343.04</u>	<u>570,638.37</u>
<u>260,343.04</u>	<u>570,638.37</u>
<u>\$ 260,343.04</u>	<u>\$ 570,638.37</u>

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County Motor Vehicle Ad Valorem Taxes
October 1, 2014 through September 30, 2015

	General	Road and Bridge	Total
Assessed Valuations	94,580,160	94,580,160	
<u>Receipts</u>			
Gross Taxes Assessed	\$ 614,771.04	\$ 189,160.32	\$ 803,931.36
Interest	1,729.76	532.24	2,262.00
Penalty	249.72	84.22	333.94
Credit Vouchers Redeemed	(10,281.13)	(3,163.41)	(13,444.54)
Receipts for Credit	(18,880.43)	(5,809.29)	(24,689.72)
Sub-Total	587,588.96	180,804.08	768,393.04
Commissions Allowed	(13,181.78)	(7,232.16)	(20,413.94)
Redemption Fees	3,446.00		3,446.00
Total	577,853.18	173,571.92	751,425.10
<u>Disbursements</u>			
Remittances	577,853.18	173,571.92	751,425.10
Total	\$ 577,853.18	\$ 173,571.92	\$ 751,425.10

County School Motor Vehicle Ad Valorem Taxes
October 1, 2014 through September 30, 2015

	County-Wide	District 1	District 2
Assessed Valuations	94,580,160	26,949,560	13,780,380
<u>Receipts</u>			
Gross Taxes Assessed	\$ 378,320.64	\$ 215,596.48	\$ 110,243.04
Interest	1,064.42	548.26	322.33
Penalty	161.98	94.35	46.57
Credit Vouchers Redeemed	(6,326.81)	(2,431.52)	(1,108.54)
Receipts for Credit	(11,618.66)	(5,511.01)	(2,507.39)
Sub-Total	361,601.57	208,296.56	106,996.01
Commissions Allowed	(14,464.06)	(8,331.86)	(4,279.84)
Total	<u>347,137.51</u>	<u>199,964.70</u>	<u>102,716.17</u>
<u>Disbursements</u>			
Remittances	347,137.51	199,964.70	102,716.17
Total	<u>\$ 347,137.51</u>	<u>\$ 199,964.70</u>	<u>\$ 102,716.17</u>

Additional District 1	Additional District 2	District Muscle Shoals	District Sheffield	District Tusculmbia	Total
26,949,560	13,780,380	30,426,500	11,369,180	12,058,440	
\$ 80,848.68	\$ 41,341.14	\$ 486,824.00	\$ 113,691.80	\$ 162,788.94	\$ 1,589,654.72
205.56	120.87	1,180.48	374.51	622.19	4,438.62
35.70	17.49	170.93	52.70	91.16	670.88
(911.83)	(415.70)	(13,588.43)	(1,254.53)	(2,082.39)	(28,119.75)
(2,066.65)	(940.26)	(19,673.57)	(3,015.61)	(5,085.86)	(50,419.01)
78,111.46	40,123.54	454,913.41	109,848.87	156,334.04	1,516,225.46
(3,124.46)	(1,604.94)	(18,196.54)	(4,393.76)	(6,253.36)	(60,648.82)
74,987.00	38,518.60	436,716.87	105,455.11	150,080.68	1,455,576.64
74,987.00	38,518.60	436,716.87	105,455.11	150,080.68	1,455,576.64
\$ 74,987.00	\$ 38,518.60	\$ 436,716.87	\$ 105,455.11	\$ 150,080.68	\$ 1,455,576.64

County-Wide School Motor Vehicle Ad Valorem Taxes
October 1, 2014 through September 30, 2015

	Colbert County Board of Education	Muscle Shoals City Board of Education
Allocation Determined By State Superintendent of Education October 1, 2014 through September 30, 2015	32.96901%	34.73977%
<u>Receipts</u>		
Gross Taxes Assessed	\$ 124,728.57	\$ 131,427.72
Interest	350.93	369.78
Penalty	53.41	56.27
Credit Vouchers Redeemed	(2,085.89)	(2,197.92)
Receipts for Credit	(3,830.55)	(4,036.30)
Sub-Total	119,216.47	125,619.55
Commissions Allowed	(4,768.66)	(5,024.78)
Total	<u>114,447.81</u>	<u>120,594.77</u>
<u>Disbursements</u>		
Remittances	114,447.81	120,594.77
Total	<u>\$ 114,447.81</u>	<u>\$ 120,594.77</u>

Sheffield City Board of Education	Tuscumbia City Board of Education	Total
14.02302%	18.26820%	100%
\$ 53,051.98	\$ 69,112.37	\$ 378,320.64
149.26	194.45	1,064.42
22.71	29.59	161.98
(887.21)	(1,155.79)	(6,326.81)
(1,629.29)	(2,122.52)	(11,618.66)
50,707.46	66,058.10	361,601.57
(2,028.30)	(2,642.32)	(14,464.06)
48,679.16	63,415.77	347,137.51
48,679.16	63,415.77	347,137.51
\$ 48,679.16	\$ 63,415.77	\$ 347,137.51

***Municipal Motor Vehicle Ad Valorem Taxes
October 1, 2014 through September 30, 2015***

	Muscle Shoals	Sheffield General	Sheffield Schools
Assessed Valuations	30,426,500	11,369,180	11,369,180
<u>Receipts</u>			
Gross Taxes Assessed	\$ 167,345.75	\$ 176,222.29	\$ 64,895.86
Interest	405.13	595.69	209.04
Penalty	58.62	83.96	30.15
Credit Vouchers Redeemed	(4,671.37)	(1,864.17)	(561.79)
Receipts for Credit	(6,763.64)	(4,529.15)	(1,365.64)
Sub-Total	156,374.49	170,508.62	63,207.62
Commissions Allowed	(7,818.72)	(8,525.44)	(3,160.38)
Total	148,555.77	161,983.18	60,047.24
<u>Disbursements</u>			
Remittances	148,555.77	161,983.18	60,047.24
Total	\$ 148,555.77	\$ 161,983.18	\$ 60,047.24

Tuscumbia General	Tuscumbia Schools	Cherokee	Leighton	Littleville	Total
12,058,440	12,058,440	947,740	904,860	771,974	56,478,694
\$ 150,730.50	\$ 36,175.32	\$ 4,738.70	\$ 4,524.30	\$ 3,859.90	\$ 608,492.62
608.94	105.39	21.04	19.42	21.76	1,986.41
90.87	13.63	2.41	5.40	6.32	291.36
(2,056.49)	(334.53)	(48.43)	(43.39)	(22.31)	(9,602.48)
(4,978.28)	(861.65)	(104.69)	(80.45)	(74.20)	(18,757.70)
144,395.54	35,098.16	4,609.03	4,425.28	3,791.47	582,410.21
(7,219.78)	(1,754.90)	(230.46)	(221.26)	(189.58)	(29,120.52)
137,175.76	33,343.26	4,378.57	4,204.02	3,601.89	553,289.69
137,175.76	33,343.26	4,378.57	4,204.02	3,601.89	553,289.69
\$ 137,175.76	\$ 33,343.26	\$ 4,378.57	\$ 4,204.02	\$ 3,601.89	\$ 553,289.69

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Rates of Taxation
October 1, 2014 through September 30, 2017

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

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

General	6.5 Mills
Road and Bridge	2.0 Mills
County-Wide School	4.0 Mills
School District 1	11.0 Mills
School District 2	11.0 Mills
Muscle Shoals School District	16.0 Mills
Sheffield School District	10.0 Mills
Tuscumbia School District	13.5 Mills

Municipal Taxes

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

Muscle Shoals	5.5 Mills
Sheffield – General	15.5 Mills
Sheffield – Schools	2.0 Mills
Tuscumbia – General	12.5 Mills
Tuscumbia – Schools	3.0 Mills
Cherokee	5.0 Mills
Leighton	5.0 Mills
Littleville	5.0 Mills

***Special Funds of the Judge of Probate
Summary of Receipts, Disbursements and Balances
October 1, 2014 through September 30, 2017***

	Discretionary Fund	Index Fee Fund
<u>Receipts</u>		
Indexing Fees	\$	\$ 65,393.86
Tag Transfer Penalties		
Dealer Tag Fees		
Motor Vehicle Reinstatement Fees		
Interest	456.82	
Other		
Total Receipts	456.82	65,393.86
<u>Disbursements</u>		
Travel		44,384.39
Office Supplies		8,547.52
Cell Phone and Pager		2,308.95
Online Services		3,554.17
Dues		3,750.00
Other		354.00
Total Disbursements		62,899.03
Excess of Receipts Over/(Under) Disbursements	456.82	2,494.83
Balances - October 1, 2014	521.24	37,763.54
Balances - September 30, 2017	\$ 978.06	\$ 40,258.37

Motor Vehicle Special Training Fund	Dealer Tag Fund	Motor Vehicle Registration and Titling Technology Fund	Total
\$ 9,000.00	\$ 1,513.75	\$ 7,200.00	\$ 65,393.86
58.74	11.56	21.77	9,000.00
	9.04		1,513.75
9,058.74	1,534.35	7,221.77	7,200.00
			548.89
			9.04
3,370.48			83,665.54
	9.04		47,754.87
3,370.48	9.04		8,547.52
			2,308.95
			3,554.17
			3,750.00
			363.04
5,688.26	1,525.31	7,221.77	66,278.55
15,195.64	3,006.77	4,750.29	17,386.99
\$ 20,883.90	\$ 4,532.08	\$ 11,972.06	\$ 78,624.47