

Report on the

Office of Judge of Probate

St. Clair County, Alabama

October 1, 2013 through September 30, 2017

Filed: August 30, 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



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

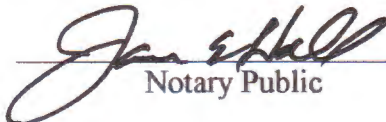
Rachel Laurie Riddle
Chief Examiner

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

Dear Madam:

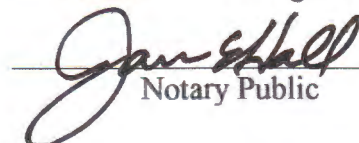
Under the authority of the *Code of Alabama 1975*, Section 41-5A-19, as added by Act Number 2018-129, we submit this report on the results of the examination of the Office of Judge of Probate, St. Clair County, Alabama, for the period October 1, 2013 through September 30, 2017.

Sworn to and subscribed before me this
the 15th day of August, 2019.



Notary Public

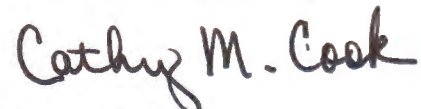
Sworn to and subscribed before me this
the 15th day of August, 2019.



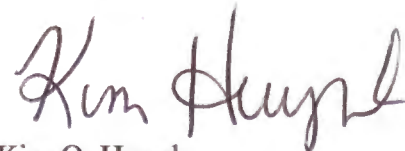
Notary Public

rb

Respectfully submitted,



Cathy M. Cook
Examiner of Public Accounts



Kim Q. Huynh
Examiner of Public Accounts

Table of Contents

	<i>Page</i>
Summary	A
Contains items pertaining to state and local legal compliance, office operations and other matters.	
Financial Information	1
<u>October 1, 2016 through September 30, 2017</u>	
Exhibit #1 Summary of Receipts and Disbursements	2
Exhibit #2 Summary of Motor Vehicle Ad Valorem Taxes	4
Exhibit #3 State Motor Vehicle Ad Valorem Taxes	6
Exhibit #4 County Motor Vehicle Ad Valorem Taxes	8
Exhibit #5 County School Motor Vehicle Ad Valorem Taxes	10
Exhibit #6 County-Wide School Motor Vehicle Ad Valorem Taxes	12
Exhibit #7 Municipal Motor Vehicle Ad Valorem Taxes	13
<u>October 1, 2015 through September 30, 2016</u>	
Exhibit #8 Summary of Receipts and Disbursements	17
Exhibit #9 Summary of Motor Vehicle Ad Valorem Taxes	19
Exhibit #10 State Motor Vehicle Ad Valorem Taxes	21
Exhibit #11 County Motor Vehicle Ad Valorem Taxes	23
Exhibit #12 County School Motor Vehicle Ad Valorem Taxes	25
Exhibit #13 County-Wide School Motor Vehicle Ad Valorem Taxes	27
Exhibit #14 Municipal Motor Vehicle Ad Valorem Taxes	28

Table of Contents

	<i>Page</i>
<u>October 1, 2014 through September 30, 2015</u>	
Exhibit #15 Summary of Receipts and Disbursements	32
Exhibit #16 Summary of Motor Vehicle Ad Valorem Taxes	34
Exhibit #17 State Motor Vehicle Ad Valorem Taxes	36
Exhibit #18 County Motor Vehicle Ad Valorem Taxes	38
Exhibit #19 County School Motor Vehicle Ad Valorem Taxes	40
Exhibit #20 County-Wide School Motor Vehicle Ad Valorem Taxes	42
Exhibit #21 Municipal Motor Vehicle Ad Valorem Taxes	43
<u>October 1, 2013 through September 30, 2014</u>	
Exhibit #22 Summary of Receipts and Disbursements	47
Exhibit #23 Summary of Motor Vehicle Ad Valorem Taxes	49
Exhibit #24 State Motor Vehicle Ad Valorem Taxes	51
Exhibit #25 County Motor Vehicle Ad Valorem Taxes	53
Exhibit #26 County School Motor Vehicle Ad Valorem Taxes	55
Exhibit #27 County-Wide School Motor Vehicle Ad Valorem Taxes	57
Exhibit #28 Municipal Motor Vehicle Ad Valorem Taxes	58
Exhibit #29 Rates of Taxation	62
Exhibit #30 Special Funds of the Judge of Probate Summary of Receipts, Disbursements and Balances October 1, 2013 through September 30, 2017	63



Department of
Examiners of Public Accounts

SUMMARY

**Office of Judge of Probate
St. Clair County, Alabama
October 1, 2013 through September 30, 2017**

The Office of Judge of Probate, St. Clair 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 issuing and collecting the related fees on certain business or professional licenses, motor vehicle licenses and special permits, drivers' licenses, conservation licenses, and marriage licenses and for recording and collecting taxes on deeds and mortgages in accordance with various provisions of the *Code of Alabama 1975*. All fees and taxes collected are distributed in accordance with prevailing statutes.

Additionally, Act Number 1985-435, Acts of Alabama, authorized a one-stop tag purchase in the Office of Judge of Probate. The provisions of this Act 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*, Section 40-12-253 and casual sales and use taxes on motor vehicles will be collected in accordance with the *Code of Alabama 1975*, Sections 40-23-100 through 40-23-108. Further, Act Number 1985-588, Acts of Alabama, authorizes a special fee on public business filed and transacted in the St. Clair County Office of Judge of Probate. This fee is to be collected by the Judge of Probate in addition to all other fees and costs provided by law and remitted to the Special Indexing Fund maintained by the Judge of Probate.

Honorable Mike Bowling served as Judge of Probate during the examination period.

Exhibits 1, 8, 15, and 22 provide 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, Exhibits 16 through 21, and Exhibits 23 through 28 provide information on taxes that were assessed and collected by the Judge of Probate during the examination period. These taxes were assessed based on the rates shown on Exhibit 29 for the State, County, Board of Education and the various municipalities. Exhibit 30 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 or local laws and regulations.

The Official was invited to and attended an exit conference held at the Office of Judge of Probate to discuss the results of this examination. Representing the Department of Examiners of Public Accounts was: Cathy Cook, 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	\$ 2,962,256.68	\$ 145,726.25	\$ 10,758.00
Business-Privilege License	82,340.88	80,605.54	
Recordation Tax	642,231.66	321,084.12	43.55
Drivers License	637,163.50	27,867.00	
Marriage License	47,220.00		
Store License	1,169.67		
Conservation License	11,727.50		
Boat Registrations	154,628.00		
Title Fees	159,385.00		
Temporary Tags	1,111.50		
Mandatory Liability Insurance Fees	101,700.00	5,650.00	
Ad Valorem Tax	876,715.34	1,486,389.36	1,799,846.20
Casual Sales Tax - Motor Vehicle and Boat	790,243.00	417,386.74	
Manufactured Homes	8,585.14		8,585.11
Interest Earned		1,468.75	
Special Indexing Fees			
Other Fees			
Probate Court - Ashville			
Probate Court - Pell City			
Total Receipts	<u>6,476,477.87</u>	<u>2,486,177.76</u>	<u>1,819,232.86</u>
Disbursements			
Remittances:			
Taxes, Licenses and Fees	6,476,477.87	2,486,177.76	1,819,232.86
Probate Court - Ashville			
Probate Court - Pell City			
Total Disbursements	<u>6,476,477.87</u>	<u>2,486,177.76</u>	<u>1,819,232.86</u>
Beginning Amounts Not Due To Be Remitted:			
Probate Court - Ashville			
Probate Court - Pell City			
Ending Amounts Not Due To Be Remitted:			
Probate Court - Ashville			
Probate Court - Pell City			
Balance Left To Be Settled at September 30, 2017	<u>\$</u>	<u>\$</u>	<u>\$</u>

Municipal	Officer and Others	Fees and Commissions	Probate Court	Total
\$ 179,941.96	\$ 3,539.25	\$ 234,418.94	\$	\$ 3,536,641.08
		22,258.11		185,204.53
	108.99	318,645.02		1,282,113.34
				665,030.50
		7,870.00		55,090.00
		1,143.66		2,313.33
		606.05		12,333.55
		15,332.00		169,960.00
		32,190.00		191,575.00
		555.75		1,667.25
		5,650.00		113,000.00
431,576.43		174,172.28		4,768,699.61
357,606.44		82,381.25		1,647,617.43
1,841.87	1,662.00	22,452.38		43,126.50
	113.12			1,581.87
		159,780.20		159,780.20
		16,317.50		16,317.50
			190,387.78	190,387.78
			439,592.99	439,592.99
970,966.70	5,423.36	1,093,773.14	629,980.77	13,482,032.46
970,966.70	5,423.36	1,093,773.14		12,852,051.69
			191,599.45	191,599.45
			249,251.31	249,251.31
970,966.70	5,423.36	1,093,773.14	440,850.76	13,292,902.45
			27,842.35	27,842.35
			165,139.36	165,139.36
			26,630.68	26,630.68
			355,481.04	355,481.04
\$	\$	\$	\$	\$

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

	State Taxes	County Taxes
Assessed Valuations	143,489,280	143,489,280
<u>Receipts</u>		
Gross Taxes Assessed	\$ 932,680.32	\$ 1,578,382.08
Interest and Penalties	3,517.61	5,959.22
Credit Vouchers Redeemed/Receipts for Credit	(33,509.94)	(56,702.69)
Sub-Total	<u>902,687.99</u>	<u>1,527,638.61</u>
Commissions Allowed	(30,593.78)	(45,870.38)
Redemption Fees	4,621.13	4,621.13
Total	<u><u>876,715.34</u></u>	<u><u>1,486,389.36</u></u>
<u>Disbursements</u>		
Remittances	876,715.34	1,486,389.36
Total	<u><u>\$ 876,715.34</u></u>	<u><u>\$ 1,486,389.36</u></u>

County School Taxes	Municipal Taxes	Commissions	Total
143,489,280	86,744,420		
\$ 1,937,105.28	\$ 470,855.79	\$	\$ 4,919,023.47
7,310.96	1,726.61		18,514.40
(69,576.48)	(18,291.41)		(178,080.52)
1,874,839.76	454,290.99		4,759,457.35
(74,993.56)	(22,714.56)	174,172.28	
			9,242.26
1,799,846.20	431,576.43	174,172.28	4,768,699.61
1,799,846.20	431,576.43	174,172.28	4,768,699.61
\$ 1,799,846.20	\$ 431,576.43	\$ 174,172.28	\$ 4,768,699.61

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

	General	Soldier
Assessed Valuations	143,489,280	143,489,280
<u>Receipts</u>		
Gross Taxes Assessed	\$ 358,723.20	\$ 143,489.28
Interest and Penalties	1,352.92	541.17
Credit Vouchers Redeemed/Receipts for Credit	(12,888.47)	(5,155.38)
Sub-Total	<u>347,187.65</u>	<u>138,875.07</u>
Commissions Allowed	(8,373.76)	(5,555.00)
Redemption Fees	4,621.13	
Total	<u><u>343,435.02</u></u>	<u><u>133,320.07</u></u>
<u>Disbursements</u>		
Remittances	343,435.02	133,320.07
Total	<u><u>\$ 343,435.02</u></u>	<u><u>\$ 133,320.07</u></u>



School	Total
143,489,280	
\$ 430,467.84	\$ 932,680.32
1,623.52	3,517.61
(15,466.09)	(33,509.94)
416,625.27	902,687.99
(16,665.02)	(30,593.78)
	4,621.13
399,960.25	876,715.34
399,960.25	876,715.34
\$ 399,960.25	\$ 876,715.34

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

	General	Road and Bridge
Assessed Valuations	143,489,280	143,489,280
<u>Receipts</u>		
Gross Taxes Assessed	\$ 860,935.68	\$ 430,467.84
Interest and Penalties	3,250.48	1,625.23
Credit Vouchers Redeemed/Receipts for Credit	(30,928.74)	(15,464.37)
Sub-Total	<u>833,257.42</u>	<u>416,628.70</u>
Commissions Allowed	(18,095.14)	(16,665.14)
Redemption Fees	4,621.13	
Total	<u><u>819,783.41</u></u>	<u><u>399,963.56</u></u>
<u>Disbursements</u>		
Remittances	819,783.41	399,963.56
Total	<u><u>\$ 819,783.41</u></u>	<u><u>\$ 399,963.56</u></u>



Fire	Total
143,489,280	
\$ 286,978.56	\$ 1,578,382.08
1,083.51	5,959.22
(10,309.58)	(56,702.69)
<u>277,752.49</u>	<u>1,527,638.61</u>
(11,110.10)	(45,870.38)
<u>266,642.39</u>	<u>1,486,389.36</u>
<u>266,642.39</u>	<u>1,486,389.36</u>
<u>\$ 266,642.39</u>	<u>\$ 1,486,389.36</u>

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

	County-Wide	District 1 County
Assessed Valuations	143,489,280	115,003,500
<u>Receipts</u>		
Gross Taxes Assessed	\$ 1,506,637.44	\$ 345,010.50
Interest and Penalties	5,686.59	1,303.10
Credit Vouchers Redeemed/Receipts for Credit	(54,116.50)	(12,034.37)
Sub-Total	<u>1,458,207.53</u>	<u>334,279.23</u>
Commissions Allowed	(58,328.30)	(13,371.16)
Total	<u><u>1,399,879.23</u></u>	<u><u>320,908.07</u></u>
<u>Disbursements</u>		
Remittances	1,399,879.23	320,908.07
Total	<u><u>\$ 1,399,879.23</u></u>	<u><u>\$ 320,908.07</u></u>

District 2 Pell City	Leeds District	Trussville District	Total
21,835,660	3,329,160	3,320,960	
\$ 65,506.98	\$ 9,987.48	\$ 9,962.88	\$ 1,937,105.28
229.71	49.91	41.65	7,310.96
(2,506.95)	(418.25)	(500.41)	(69,576.48)
63,229.74	9,619.14	9,504.12	1,874,839.76
(2,529.18)	(384.76)	(380.16)	(74,993.56)
60,700.56	9,234.38	9,123.96	1,799,846.20
60,700.56	9,234.38	9,123.96	1,799,846.20
\$ 60,700.56	\$ 9,234.38	\$ 9,123.96	\$ 1,799,846.20

This Page Intentionally Blank

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

	St. Clair County Board of Education	Pell City Board of Education	Total County-Wide School Tax
Allocation Determined By State Superintendent of Education October 1, 2016 through September 30, 2017	68.89876%	31.10124%	100.00%
<u>Receipts</u>			
Gross Taxes Assessed	\$ 1,038,054.51	\$ 468,582.93	\$ 1,506,637.44
Ad Valorem Taxes - Interest	3,917.99	1,768.60	5,686.59
Credit Vouchers Redeemed/Receipts for Credit	(37,285.60)	(16,830.90)	(54,116.50)
Sub-Total	1,004,686.90	453,520.63	1,458,207.53
Commissions Allowed	(40,187.47)	(18,140.83)	(58,328.30)
Total	964,499.43	435,379.80	1,399,879.23
<u>Disbursements</u>			
Remittances	964,499.43	435,379.80	1,399,879.23
Total	\$ 964,499.43	\$ 435,379.80	\$ 1,399,879.23

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

	Argo	Ashville
Assessed Valuations	6,181,020	2,688,860
<u>Receipts</u>		
Gross Taxes Assessed	\$ 30,905.10	\$ 13,444.30
Interest and Penalties	89.04	51.51
Credit Vouchers Redeemed/Receipts for Credit	(1,006.94)	(413.11)
Sub-Total	29,987.20	13,082.70
Commissions Allowed	(1,499.36)	(654.14)
Total	<u>28,487.84</u>	<u>12,428.56</u>
<u>Disbursements</u>		
Remittances	28,487.84	12,428.56
Total	<u>\$ 28,487.84</u>	<u>\$ 12,428.56</u>

	Leeds	Margaret	Moody	Odenville
	3,329,160	6,081,460	21,018,380	7,479,900
\$	30,628.27	\$ 30,407.30	\$ 105,091.90	\$ 37,399.50
	153.01	110.41	387.28	165.73
	(1,282.89)	(1,350.21)	(3,738.42)	(1,515.58)
	29,498.39	29,167.50	101,740.76	36,049.65
	(1,474.92)	(1,458.38)	(5,087.04)	(1,802.48)
	28,023.47	27,709.12	96,653.72	34,247.17
	28,023.47	27,709.12	96,653.72	34,247.17
\$	28,023.47	\$ 27,709.12	\$ 96,653.72	\$ 34,247.17

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

	Pell City	Ragland
Assessed Valuations	21,835,660	1,820,120
<u>Receipts</u>		
Gross Taxes Assessed	\$ 109,178.30	\$ 9,100.60
Interest and Penalties	382.19	39.89
Credit Vouchers Redeemed/Receipts for Credit	(4,179.38)	(270.01)
Sub-Total	105,381.11	8,870.48
Commissions Allowed	(5,269.06)	(443.52)
Total	100,112.05	8,426.96
<u>Disbursements</u>		
Remittances	100,112.05	8,426.96
Total	\$ 100,112.05	\$ 8,426.96

Riverside	Springville	Steele	Trussville	Total
3,460,800	8,079,920	1,448,180	3,320,960	86,744,420
\$ 17,304.00	\$ 40,304.10	\$ 7,240.90	\$ 39,851.52	\$ 470,855.79
55.45	102.45	23.16	166.49	1,726.61
(670.56)	(1,590.49)	(272.01)	(2,001.81)	(18,291.41)
16,688.89	38,816.06	6,992.05	38,016.20	454,290.99
(834.44)	(1,940.80)	(349.60)	(1,900.82)	(22,714.56)
15,854.45	36,875.26	6,642.45	36,115.38	431,576.43
15,854.45	36,875.26	6,642.45	36,115.38	431,576.43
\$ 15,854.45	\$ 36,875.26	\$ 6,642.45	\$ 36,115.38	\$ 431,576.43

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

	State	County	Board of Education
Receipts			
Motor Vehicle License	\$ 2,896,538.34	\$ 142,391.51	\$ 11,546.99
Business-Privilege License	75,760.70	74,194.27	
Recordation Tax	624,064.23	311,938.95	151.35
Drivers License	730,322.75	31,492.50	
Marriage License	41,940.00		
Store License	1,194.25		
Conservation License	14,659.00		
Boat Registrations	157,223.00		
Title Fees	156,750.00		
Temporary Tags	1,254.00		
Mandatory Liability Insurance Fees	62,100.00	3,450.00	
Ad Valorem Tax	882,708.16	1,496,338.58	1,811,525.05
Casual Sales Tax - Motor Vehicle and Boat	695,605.23	360,937.78	
Manufactured Homes	9,361.38		9,356.37
Interest Earned		704.34	
Special Indexing Fees			
Other Fees			
Probate Court - Ashville			
Probate Court - Pell City			
Total Receipts	6,349,481.04	2,421,447.93	1,832,579.76
Disbursements			
Remittances:			
Taxes, Licenses and Fees	6,349,481.04	2,421,447.93	1,832,579.76
Probate Court - Ashville			
Probate Court - Pell City			
Total Disbursements	6,349,481.04	2,421,447.93	1,832,579.76
Beginning Amounts Not Due To Be Remitted:			
Probate Court - Ashville			
Probate Court - Pell City			
Ending Amounts Not Due To Be Remitted:			
Probate Court - Ashville			
Probate Court - Pell City			
Balance Left To Be Settled at September 30, 2016	\$	\$	\$

Municipal	Officer and Others	Fees and Commissions	Probate Court	Total
\$ 176,096.69	\$ 4,031.19	\$ 232,272.22	\$	\$ 3,462,876.94
		18,760.29		168,715.26
	103.72	312,365.92		1,248,624.17
				761,815.25
		7,820.00		49,760.00
		982.54		2,176.79
		568.25		15,227.25
		15,652.00		172,875.00
		31,704.00		188,454.00
		627.00		1,881.00
		3,450.00		69,000.00
431,061.13		175,109.50		4,796,742.42
311,453.78		71,994.84		1,439,991.63
2,188.00	1,773.00	24,159.75		46,838.50
	58.72			763.06
		149,492.10		149,492.10
		17,419.50		17,419.50
			54,401.23	54,401.23
			208,297.85	208,297.85
920,799.60	5,966.63	1,062,377.91	262,699.08	12,855,351.95
920,799.60	5,966.63	1,062,377.91		12,592,652.87
			181,609.75	181,609.75
			80,199.48	80,199.48
920,799.60	5,966.63	1,062,377.91	261,809.23	12,854,462.10
			155,050.87	155,050.87
			37,040.99	37,040.99
			27,842.35	27,842.35
			165,139.36	165,139.36
\$	\$	\$	\$	\$

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

	State Taxes	County Taxes
Assessed Valuations	144,788,220	144,788,220
<u>Receipts</u>		
Gross Taxes Assessed	\$ 941,123.43	\$ 1,592,670.42
Interest and Penalties	3,594.96	6,090.10
Credit Vouchers Redeemed/Receipts for Credit	(36,171.17)	(61,207.14)
Sub-Total	908,547.22	1,537,553.38
Commissions Allowed	(30,783.06)	(46,158.80)
Redemption Fees	4,944.00	4,944.00
Total	<u>882,708.16</u>	<u>1,496,338.58</u>
<u>Disbursements</u>		
Remittances	882,708.16	1,496,338.58
Total	<u>\$ 882,708.16</u>	<u>\$ 1,496,338.58</u>

County School Taxes	Municipal Taxes	Commissions	Total
144,788,220	87,216,180		
\$ 1,954,641.10	\$ 471,067.24	\$	\$ 4,959,502.19
7,471.38	1,615.89		18,772.33
(75,107.23)	(18,934.56)		(191,420.10)
1,887,005.25	453,748.57		4,786,854.42
(75,480.20)	(22,687.44)	175,109.50	9,888.00
1,811,525.05	431,061.13	175,109.50	4,796,742.42
1,811,525.05	431,061.13	175,109.50	4,796,742.42
\$ 1,811,525.05	\$ 431,061.13	\$ 175,109.50	\$ 4,796,742.42

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

	General	Soldier
Assessed Valuations	144,788,220	144,788,220
<u>Receipts</u>		
Gross Taxes Assessed	\$ 361,970.55	\$ 144,788.22
Interest and Penalties	1,382.70	553.08
Credit Vouchers Redeemed/Receipts for Credit	(13,911.97)	(5,564.81)
Sub-Total	<u>349,441.28</u>	<u>139,776.49</u>
Commissions Allowed	(8,418.82)	(5,591.06)
Redemption Fees	4,944.00	
Total	<u><u>345,966.46</u></u>	<u><u>134,185.43</u></u>
<u>Disbursements</u>		
Remittances	345,966.46	134,185.43
Total	<u><u>\$ 345,966.46</u></u>	<u><u>\$ 134,185.43</u></u>



<u>School</u>	<u>Total</u>
144,788,220	
\$ 434,364.66	\$ 941,123.43
1,659.18	3,594.96
(16,694.39)	(36,171.17)
<u>419,329.45</u>	<u>908,547.22</u>
(16,773.18)	(30,783.06)
	4,944.00
<u>402,556.27</u>	<u>882,708.16</u>
402,556.27	882,708.16
<u>\$ 402,556.27</u>	<u>\$ 882,708.16</u>

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

	General	Road and Bridge
Assessed Valuations	144,788,220	144,788,220
<u>Receipts</u>		
Gross Taxes Assessed	\$ 868,729.32	\$ 434,364.66
Interest and Penalties	3,321.87	1,660.92
Credit Vouchers Redeemed/Receipts for Credit	(33,385.71)	(16,692.86)
Sub-Total	838,665.48	419,332.72
Commissions Allowed	(18,203.30)	(16,773.30)
Redemption Fees	4,944.00	
Total	<u>825,406.18</u>	<u>402,559.42</u>
<u>Disbursements</u>		
Remittances	825,406.18	402,559.42
Total	<u>\$ 825,406.18</u>	<u>\$ 402,559.42</u>



<u>Fire</u>	<u>Total</u>
144,788,220	
\$ 289,576.44	\$ 1,592,670.42
1,107.31	6,090.10
(11,128.57)	(61,207.14)
<u>279,555.18</u>	<u>1,537,553.38</u>
(11,182.20)	(46,158.80)
	4,944.00
<u>268,372.98</u>	<u>1,496,338.58</u>
268,372.98	1,496,338.58
<u>\$ 268,372.98</u>	<u>\$ 1,496,338.58</u>

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

	County-Wide	District 1 County
Assessed Valuations	144,788,220	116,550,360
<u>Receipts</u>		
Gross Taxes Assessed	\$ 1,520,276.45	\$ 349,651.08
Interest and Penalties	5,811.40	1,352.48
Credit Vouchers Redeemed/Receipts for Credit	(58,417.91)	(13,242.32)
Sub-Total	<u>1,467,669.94</u>	<u>337,761.24</u>
Commissions Allowed	(58,706.80)	(13,510.44)
Total	<u><u>1,408,963.14</u></u>	<u><u>324,250.80</u></u>
<u>Disbursements</u>		
Remittances	1,408,963.14	324,250.80
Total	<u><u>\$ 1,408,963.14</u></u>	<u><u>\$ 324,250.80</u></u>

District 2 Pell City	Leeds District	Trussville District	Total
21,907,420	3,330,980	2,999,460	
\$ 65,722.26	\$ 9,992.94	\$ 8,998.37	\$ 1,954,641.10
243.99	27.75	35.76	7,471.38
(2,595.37)	(387.60)	(464.03)	(75,107.23)
63,370.88	9,633.09	8,570.10	1,887,005.25
(2,534.84)	(385.32)	(342.80)	(75,480.20)
60,836.04	9,247.77	8,227.30	1,811,525.05
60,836.04	9,247.77	8,227.30	1,811,525.05
\$ 60,836.04	\$ 9,247.77	\$ 8,227.30	\$ 1,811,525.05

This Page Intentionally Blank

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

	St. Clair County Board of Education	Pell City Board of Education	Total County-Wide School Tax
Allocation Determined By State Superintendent of Education October 1, 2015 through September 30, 2016	68.65376%	31.34624%	100.00%
<u>Receipts</u>			
Gross Taxes Assessed	\$ 1,043,726.95	\$ 476,549.50	\$ 1,520,276.45
Ad Valorem Taxes - Interest	3,989.74	1,821.66	5,811.40
Credit Vouchers Redeemed/Receipts for Credit	(40,106.09)	(18,311.82)	(58,417.91)
Sub-Total	1,007,610.60	460,059.34	1,467,669.94
Commissions Allowed	(40,304.43)	(18,402.37)	(58,706.80)
Total	967,306.17	441,656.97	1,408,963.14
<u>Disbursements</u>			
Remittances	967,306.17	441,656.97	1,408,963.14
Total	\$ 967,306.17	\$ 441,656.97	\$ 1,408,963.14

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

	Argo	Ashville
Assessed Valuations	6,170,120	2,663,720
<u>Receipts</u>		
Gross Taxes Assessed	\$ 30,850.60	\$ 13,318.60
Interest and Penalties	89.88	50.64
Credit Vouchers Redeemed/Receipts for Credit	(1,312.97)	(469.94)
Sub-Total	<u>29,627.51</u>	<u>12,899.30</u>
Commissions Allowed	(1,481.38)	(644.96)
Total	<u><u>28,146.13</u></u>	<u><u>12,254.34</u></u>
<u>Disbursements</u>		
Remittances	28,146.13	12,254.34
Total	<u><u>\$ 28,146.13</u></u>	<u><u>\$ 12,254.34</u></u>

Leeds	Margaret	Moody	Odenville
3,330,980	6,156,160	21,668,900	7,484,820
\$ 30,645.02	\$ 30,780.80	\$ 108,344.50	\$ 37,424.10
85.12	102.58	363.03	136.70
(1,188.99)	(1,470.09)	(4,130.09)	(1,496.06)
29,541.15	29,413.29	104,577.44	36,064.74
(1,477.06)	(1,470.66)	(5,228.88)	(1,803.24)
28,064.09	27,942.63	99,348.56	34,261.50
28,064.09	27,942.63	99,348.56	34,261.50
\$ 28,064.09	\$ 27,942.63	\$ 99,348.56	\$ 34,261.50

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

	Pell City	Ragland
Assessed Valuations	21,907,420	1,926,360
<u>Receipts</u>		
Gross Taxes Assessed	\$ 109,537.10	\$ 9,631.80
Interest and Penalties	406.20	60.97
Credit Vouchers Redeemed/Receipts for Credit	(4,326.34)	(339.69)
Sub-Total	105,616.96	9,353.08
Commissions Allowed	(5,280.84)	(467.66)
Total	100,336.12	8,885.42
<u>Disbursements</u>		
Remittances	100,336.12	8,885.42
Total	\$ 100,336.12	\$ 8,885.42

Riverside	Springville	Steele	Trussville	Total
3,446,300	7,966,760	1,495,180	2,999,460	87,216,180
\$ 17,231.50	\$ 39,833.80	\$ 7,475.90	\$ 35,993.52	\$ 471,067.24
66.17	95.17	16.31	143.12	1,615.89
(629.38)	(1,511.44)	(213.11)	(1,846.46)	(18,934.56)
16,668.29	38,417.53	7,279.10	34,290.18	453,748.57
(833.42)	(1,920.88)	(363.96)	(1,714.50)	(22,687.44)
15,834.87	36,496.65	6,915.14	32,575.68	431,061.13
15,834.87	36,496.65	6,915.14	32,575.68	431,061.13
\$ 15,834.87	\$ 36,496.65	\$ 6,915.14	\$ 32,575.68	\$ 431,061.13

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

	State	County	Board of Education
Receipts			
Motor Vehicle License	\$ 2,822,511.94	\$ 137,656.24	\$ 9,334.78
Business-Privilege License	80,815.22	78,903.33	
Recordation Tax	553,332.66	276,065.68	94.50
Drivers License	655,325.50	32,385.00	
Marriage License	23,280.00		
Store License	1,367.21		
Conservation License	16,496.65		
Boat Registrations	159,470.00		
Title Fees	154,125.00		
Temporary Tags	907.50		
Mandatory Liability Insurance Fees	36,540.00	2,030.00	
Ad Valorem Tax	854,561.72	1,448,534.10	1,753,500.12
Casual Sales Tax	664,541.03	355,193.08	
Manufactured Homes	10,473.67		10,473.58
Interest Earned		474.68	
Special Indexing Fees			
Other Fees			
Probate Court - Ashville			
Probate Court - Pell City			
Total Receipts	6,033,748.10	2,331,242.11	1,773,402.98
Disbursements			
Remittances:			
Taxes, Licenses and Fees	6,033,748.10	2,331,242.11	1,773,402.98
Probate Court - Ashville			
Probate Court - Pell City			
Total Disbursements	6,033,748.10	2,331,242.11	1,773,402.98
Beginning Amounts Not Due To Be Remitted:			
Probate Court - Ashville			
Probate Court - Pell City			
Ending Amounts Not Due To Be Remitted:			
Probate Court - Ashville			
Probate Court - Pell City			
Balance Left To Be Settled at September 30, 2015	\$	\$	\$

Municipal	Officer and Others	Fees and Commissions	Probate Court	Total
\$ 173,980.38	\$ 2,668.19	\$ 225,576.97	\$	\$ 3,371,728.50
		21,291.89		181,010.44
	654.27	292,297.95		1,122,445.06
				687,710.50
		10,550.00		33,830.00
		1,243.27		2,610.48
		575.45		17,072.10
		15,910.00		175,380.00
		31,062.00		185,187.00
		453.75		1,361.25
		2,030.00		40,600.00
412,624.53		169,348.62		4,638,569.09
308,142.87		69,891.67		1,397,768.65
2,792.50	1,989.00	26,702.75		52,431.50
	38.12			512.80
		144,942.80		144,942.80
		15,138.50		15,138.50
			175,695.40	175,695.40
			197,779.89	197,779.89
897,540.28	5,349.58	1,027,015.62	373,475.29	12,441,773.96
897,540.28	5,349.58	1,027,015.62		12,068,298.67
			193,238.82	193,238.82
			196,289.03	196,289.03
897,540.28	5,349.58	1,027,015.62	389,527.85	12,457,826.52
			172,594.29	172,594.29
			35,550.13	35,550.13
			155,050.87	155,050.87
			37,040.99	37,040.99
\$	\$	\$	\$	\$

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

	State Taxes	County Taxes
Assessed Valuations	140,400,960	140,400,960
<u>Receipts</u>		
Gross Taxes Assessed	\$ 912,606.24	\$ 1,544,410.56
Interest and Penalties	3,274.57	5,544.10
Credit Vouchers Redeemed/Receipts for Credit	(36,434.90)	(61,653.00)
Sub-Total	<u>879,445.91</u>	<u>1,488,301.66</u>
Commissions Allowed	(29,842.82)	(44,726.18)
Redemption Fees	4,958.63	4,958.62
Total	<u><u>854,561.72</u></u>	<u><u>1,448,534.10</u></u>
<u>Disbursements</u>		
Remittances	854,561.72	1,448,534.10
Total	<u><u>\$ 854,561.72</u></u>	<u><u>\$ 1,448,534.10</u></u>

County School Taxes	Municipal Taxes	Commissions	Total
140,400,960	84,550,520		
\$ 1,895,412.96	\$ 450,654.25	\$	\$ 4,803,084.01
6,800.91	1,541.82		17,161.40
(75,651.33)	(17,854.34)		(191,593.57)
1,826,562.54	434,341.73		4,628,651.84
(73,062.42)	(21,717.20)	169,348.62	
			9,917.25
1,753,500.12	412,624.53	169,348.62	4,638,569.09
1,753,500.12	412,624.53	169,348.62	4,638,569.09
\$ 1,753,500.12	\$ 412,624.53	\$ 169,348.62	\$ 4,638,569.09

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

	General	Soldier
Assessed Valuations	140,400,960	140,400,960
<u>Receipts</u>		
Gross Taxes Assessed	\$ 351,002.40	\$ 140,400.96
Interest and Penalties	1,259.46	503.80
Credit Vouchers Redeemed/Receipts for Credit	(14,013.42)	(5,605.37)
Sub-Total	<u>338,248.44</u>	<u>135,299.39</u>
Commissions Allowed	(8,194.95)	(5,411.97)
Redemption Fees	4,958.63	
Total	<u><u>335,012.12</u></u>	<u><u>129,887.42</u></u>
<u>Disbursements</u>		
Remittances	335,012.12	129,887.42
Total	<u><u>\$ 335,012.12</u></u>	<u><u>\$ 129,887.42</u></u>



School	Total
140,400,960	
\$ 421,202.88	\$ 912,606.24
1,511.31	3,274.57
(16,816.11)	(36,434.90)
405,898.08	879,445.91
(16,235.90)	(29,842.82)
	4,958.63
<u>389,662.18</u>	<u>854,561.72</u>
389,662.18	854,561.72
<u>\$ 389,662.18</u>	<u>\$ 854,561.72</u>

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

	General	Road and Bridge
Assessed Valuations	140,400,960	140,400,960
<u>Receipts</u>		
Gross Taxes Assessed	\$ 842,405.76	\$ 421,202.88
Interest and Penalties	3,024.04	1,512.03
Credit Vouchers Redeemed/Receipts for Credit	(33,628.93)	(16,814.47)
Sub-Total	<u>811,800.87</u>	<u>405,900.44</u>
Commissions Allowed	(17,666.07)	(16,236.00)
Redemption Fees	4,958.62	
Total	<u><u>799,093.42</u></u>	<u><u>389,664.44</u></u>
<u>Disbursements</u>		
Remittances	799,093.42	389,664.44
Total	<u><u>\$ 799,093.42</u></u>	<u><u>\$ 389,664.44</u></u>



Fire	Total
140,400,960	
\$ 280,801.92	\$ 1,544,410.56
1,008.03	5,544.10
(11,209.60)	(61,653.00)
<u>270,600.35</u>	<u>1,488,301.66</u>
(10,824.11)	(44,726.18)
<u>259,776.24</u>	<u>1,448,534.10</u>
<u>259,776.24</u>	<u>1,448,534.10</u>
<u>\$ 259,776.24</u>	<u>\$ 1,448,534.10</u>

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

	County-Wide	District 1 County
Assessed Valuations	140,400,960	113,059,480
<u>Receipts</u>		
Gross Taxes Assessed	\$ 1,474,210.08	\$ 339,178.44
Interest and Penalties	5,289.93	1,207.71
Credit Vouchers Redeemed/Receipts for Credit	(58,841.49)	(13,385.78)
Sub-Total	<u>1,420,658.52</u>	<u>327,000.37</u>
Commissions Allowed	(56,826.19)	(13,079.98)
Total	<u><u>1,363,832.33</u></u>	<u><u>313,920.39</u></u>
<u>Disbursements</u>		
Remittances	1,363,832.33	313,920.39
Total	<u><u>\$ 1,363,832.33</u></u>	<u><u>\$ 313,920.39</u></u>

District 2 Pell City	Leeds District	Trussville District	Total
21,577,440	3,208,040	2,556,000	
\$ 64,732.32	\$ 9,624.12	\$ 7,668.00	\$ 1,895,412.96
267.40	22.17	13.70	6,800.91
(2,677.91)	(314.52)	(431.63)	(75,651.33)
62,321.81	9,331.77	7,250.07	1,826,562.54
(2,492.92)	(373.32)	(290.01)	(73,062.42)
59,828.89	8,958.45	6,960.06	1,753,500.12
59,828.89	8,958.45	6,960.06	1,753,500.12
\$ 59,828.89	\$ 8,958.45	\$ 6,960.06	\$ 1,753,500.12

This Page Intentionally Blank

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

	St. Clair County Board of Education	Pell City Board of Education	Total County-Wide School Tax
Allocation Determined By State Superintendent of Education October 1, 2014 through September 30, 2015	68.17496%	31.82504%	100.00%
<u>Receipts</u>			
Gross Taxes Assessed	\$ 1,005,042.15	\$ 469,167.93	\$ 1,474,210.08
Ad Valorem Taxes - Interest	3,606.41	1,683.52	5,289.93
Credit Vouchers Redeemed/Receipts for Credit	(40,115.16)	(18,726.33)	(58,841.49)
Sub-Total	968,533.40	452,125.12	1,420,658.52
Commissions Allowed	(38,741.23)	(18,084.96)	(56,826.19)
Total	929,792.17	434,040.16	1,363,832.33
<u>Disbursements</u>			
Remittances	929,792.17	434,040.16	1,363,832.33
Total	\$ 929,792.17	\$ 434,040.16	\$ 1,363,832.33

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

	Argo	Ashville
Assessed Valuations	5,974,180	2,565,960
<u>Receipts</u>		
Gross Taxes Assessed	\$ 29,870.90	\$ 12,829.80
Interest and Penalties	65.01	44.58
Credit Vouchers Redeemed/Receipts for Credit	(1,282.65)	(517.35)
Sub-Total	<u>28,653.26</u>	<u>12,357.03</u>
Commissions Allowed	(1,432.68)	(617.84)
Total	<u><u>27,220.58</u></u>	<u><u>11,739.19</u></u>
<u>Disbursements</u>		
Remittances	27,220.58	11,739.19
Total	<u><u>\$ 27,220.58</u></u>	<u><u>\$ 11,739.19</u></u>

Leeds	Margaret	Moody	Odenville
3,208,040	5,689,280	21,046,780	7,383,280
\$ 29,512.93	\$ 28,446.40	\$ 105,233.90	\$ 36,916.40
67.94	94.64	361.82	212.27
(964.80)	(1,209.10)	(4,188.98)	(1,466.78)
28,616.07	27,331.94	101,406.74	35,661.89
(1,430.80)	(1,366.60)	(5,070.32)	(1,783.12)
27,185.27	25,965.34	96,336.42	33,878.77
27,185.27	25,965.34	96,336.42	33,878.77
\$ 27,185.27	\$ 25,965.34	\$ 96,336.42	\$ 33,878.77

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

	Pell City	Ragland
Assessed Valuations	21,577,440	2,014,480
<u>Receipts</u>		
Gross Taxes Assessed	\$ 107,884.50	\$ 10,072.40
Interest and Penalties	445.14	34.94
Credit Vouchers Redeemed/Receipts for Credit	(4,464.01)	(281.94)
Sub-Total	103,865.63	9,825.40
Commissions Allowed	(5,193.30)	(491.28)
Total	98,672.33	9,334.12
<u>Disbursements</u>		
Remittances	98,672.33	9,334.12
Total	\$ 98,672.33	\$ 9,334.12

Riverside	Springville	Steele	Trussville	Total
3,477,860	7,586,300	1,470,920	2,556,000	84,550,520
\$ 17,389.30	\$ 37,931.50	\$ 7,354.60	\$ 27,211.62	\$ 450,654.25
40.67	99.64	28.26	46.91	1,541.82
(668.20)	(1,392.55)	(340.49)	(1,077.49)	(17,854.34)
16,761.77	36,638.59	7,042.37	26,181.04	434,341.73
(838.10)	(1,831.94)	(352.14)	(1,309.08)	(21,717.20)
15,923.67	34,806.65	6,690.23	24,871.96	412,624.53
15,923.67	34,806.65	6,690.23	24,871.96	412,624.53
\$ 15,923.67	\$ 34,806.65	\$ 6,690.23	\$ 24,871.96	\$ 412,624.53

Summary of Receipts and Disbursements
October 1, 2013 through September 30, 2014

	State	County	Board of Education
Receipts			
Motor Vehicle License	\$ 2,783,526.23	\$ 138,750.90	\$ 10,311.26
Business-Privilege License	80,798.64	78,978.74	
Recordation Tax	504,932.43	252,386.69	188.64
Drivers License	465,437.50	32,584.50	
Marriage License	25,080.00		
Store License	1,310.00		
Conservation License	12,225.70		
Boat Registrations	155,613.00		
Title Fees	155,730.00		
Temporary Tags	1,174.50		
Mandatory Liability Insurance Fees	18,000.00	1,000.00	
Ad Valorem Tax	828,419.39	1,404,201.69	1,699,795.30
Casual Sales Tax	705,986.15	364,746.24	
Manufactured Homes	13,315.27		13,315.23
Interest Earned		507.80	
Special Indexing Fees			
Other Fees			
Probate Court - Ashville			
Probate Court - Pell City			
Total Receipts	5,751,548.81	2,273,156.56	1,723,610.43
Disbursements			
Remittances:			
Taxes, Licenses and Fees	5,751,548.81	2,273,156.56	1,723,610.43
Probate Court - Ashville			
Probate Court - Pell City			
Total Disbursements	5,751,548.81	2,273,156.56	1,723,610.43
Beginning Amounts Not Due To Be Remitted:			
Probate Court - Ashville			
Probate Court - Pell City			
Ending Amounts Not Due To Be Remitted:			
Probate Court - Ashville			
Probate Court - Pell City			
Balance Left To Be Settled at September 30, 2014	\$	\$	\$

Municipal	Officer and Others	Fees and Commissions	Probate Court	Total
\$ 168,169.64	\$ 2,699.36	\$ 224,789.08	\$	\$ 3,328,246.47
		20,049.56		179,826.94
	186.94	268,534.95		1,026,229.65
				498,022.00
		17,870.00		42,950.00
		984.41		2,294.41
		667.80		12,893.50
		15,562.00		171,175.00
		31,275.00		187,005.00
		587.25		1,761.75
		1,000.00		20,000.00
385,188.34		163,470.48		4,481,075.20
302,264.13		72,263.32		1,445,259.84
3,411.24	2,217.00	36,800.26		69,059.00
	41.00			548.80
		109,895.70		109,895.70
		16,868.80		16,868.80
			449,770.07	449,770.07
			77,798.08	77,798.08
859,033.35	5,144.30	980,618.61	527,568.15	12,120,680.21
859,033.35	5,144.30	980,618.61		11,593,112.06
			297,585.26	297,585.26
			76,932.65	76,932.65
859,033.35	5,144.30	980,618.61	374,517.91	11,967,629.97
			20,409.48	20,409.48
			34,684.70	34,684.70
			172,594.29	172,594.29
			35,550.13	35,550.13
\$	\$	\$	\$	\$

***Summary of Motor Vehicle Ad Valorem Taxes
October 1, 2013 through September 30, 2014***

	State Taxes	County Taxes
Assessed Valuations	135,915,200	135,915,200
<u>Receipts</u>		
Gross Taxes Assessed	\$ 883,448.78	\$ 1,495,066.97
Interest and Penalties	2,808.48	4,757.88
Credit Vouchers Redeemed/Receipts for Credit	(33,747.25)	(57,105.14)
Sub-Total	<u>852,510.01</u>	<u>1,442,719.71</u>
Commissions Allowed	(28,972.62)	(43,400.02)
Redemption Fees	4,882.00	4,882.00
Total	<u><u>828,419.39</u></u>	<u><u>1,404,201.69</u></u>
<u>Disbursements</u>		
Remittances	828,419.39	1,404,201.69
Total	<u><u>\$ 828,419.39</u></u>	<u><u>\$ 1,404,201.69</u></u>

County School Taxes	Municipal Taxes	Commissions	Total
135,915,200	81,317,200		
\$ 1,834,855.41	\$ 420,193.88	\$	\$ 4,633,565.04
5,835.70	1,226.55		14,628.61
(70,071.03)	(15,959.03)		(176,882.45)
1,770,620.08	405,461.40		4,471,311.20
(70,824.78)	(20,273.06)	163,470.48	
			9,764.00
1,699,795.30	385,188.34	163,470.48	4,481,075.20
1,699,795.30	385,188.34	163,470.48	4,481,075.20
\$ 1,699,795.30	\$ 385,188.34	\$ 163,470.48	\$ 4,481,075.20

State Motor Vehicle Ad Valorem Taxes
October 1, 2013 through September 30, 2014

	General	Soldier
Assessed Valuations	135,915,200	135,915,200
<u>Receipts</u>		
Gross Taxes Assessed	\$ 339,787.84	\$ 135,915.16
Interest and Penalties	1,080.18	432.04
Credit Vouchers Redeemed/Receipts for Credit	(12,979.71)	(5,191.89)
Sub-Total	<u>327,888.31</u>	<u>131,155.31</u>
Commissions Allowed	(7,987.76)	(5,246.22)
Redemption Fees	4,882.00	
Total	<u><u>324,782.55</u></u>	<u><u>125,909.09</u></u>
<u>Disbursements</u>		
Remittances	324,782.55	125,909.09
Total	<u><u>\$ 324,782.55</u></u>	<u><u>\$ 125,909.09</u></u>



School	Total
135,915,200	
\$ 407,745.78	\$ 883,448.78
1,296.26	2,808.48
(15,575.65)	(33,747.25)
393,466.39	852,510.01
(15,738.64)	(28,972.62)
	4,882.00
<u>377,727.75</u>	<u>828,419.39</u>
377,727.75	828,419.39
<u>\$ 377,727.75</u>	<u>\$ 828,419.39</u>

County Motor Vehicle Ad Valorem Taxes
October 1, 2013 through September 30, 2014

	General	Road and Bridge
Assessed Valuations	135,915,200	135,915,200
<u>Receipts</u>		
Gross Taxes Assessed	\$ 815,491.16	\$ 407,745.59
Interest and Penalties	2,595.22	1,297.59
Credit Vouchers Redeemed/Receipts for Credit	(31,148.25)	(15,574.13)
Sub-Total	<u>786,938.13</u>	<u>393,469.05</u>
Commissions Allowed	(17,168.76)	(15,738.76)
Redemption Fees	4,882.00	
Total	<u><u>774,651.37</u></u>	<u><u>377,730.29</u></u>
<u>Disbursements</u>		
Remittances	774,651.37	377,730.29
Total	<u><u>\$ 774,651.37</u></u>	<u><u>\$ 377,730.29</u></u>



Fire	Total
135,915,200	
\$ 271,830.22	\$ 1,495,066.97
865.07	4,757.88
(10,382.76)	(57,105.14)
<u>262,312.53</u>	<u>1,442,719.71</u>
(10,492.50)	(43,400.02)
	4,882.00
<u>251,820.03</u>	<u>1,404,201.69</u>
251,820.03	1,404,201.69
<u>\$ 251,820.03</u>	<u>\$ 1,404,201.69</u>

County School Motor Vehicle Ad Valorem Taxes
October 1, 2013 through September 30, 2014

	County-Wide	District 1 County
Assessed Valuations	135,915,200	109,144,320
<u>Receipts</u>		
Gross Taxes Assessed	\$ 1,427,109.78	\$ 327,432.94
Interest and Penalties	4,539.26	1,043.96
Credit Vouchers Redeemed/Receipts for Credit	(54,501.10)	(12,493.75)
Sub-Total	<u>1,377,147.94</u>	<u>315,983.15</u>
Commissions Allowed	(55,085.90)	(12,639.32)
Total	<u><u>1,322,062.04</u></u>	<u><u>303,343.83</u></u>
<u>Disbursements</u>		
Remittances	1,322,062.04	303,343.83
Total	<u><u>\$ 1,322,062.04</u></u>	<u><u>\$ 303,343.83</u></u>

District 2 Pell City	Leeds District	Trussville District	Total
21,331,680	3,240,180	2,199,020	
\$ 63,995.02	\$ 9,720.58	\$ 6,597.09	\$ 1,834,855.41
210.44	30.01	12.03	5,835.70
(2,532.41)	(315.67)	(228.10)	(70,071.03)
61,673.05	9,434.92	6,381.02	1,770,620.08
(2,466.92)	(377.40)	(255.24)	(70,824.78)
59,206.13	9,057.52	6,125.78	1,699,795.30
59,206.13	9,057.52	6,125.78	1,699,795.30
\$ 59,206.13	\$ 9,057.52	\$ 6,125.78	\$ 1,699,795.30

This Page Intentionally Blank

County-Wide School Motor Vehicle Ad Valorem Taxes
October 1, 2013 through September 30, 2014

	St. Clair County Board of Education	Pell City Board of Education	Total County-Wide School Tax
Allocation Determined By State Superintendent of Education October 1, 2013 through September 30, 2014	68.69110%	31.30890%	100.00%
<u>Receipts</u>			
Gross Taxes Assessed	\$ 980,297.39	\$ 446,812.39	\$ 1,427,109.78
Ad Valorem Taxes - Interest	3,118.07	1,421.19	4,539.26
Credit Vouchers Redeemed/Receipts for Credit	(37,437.41)	(17,063.69)	(54,501.10)
Sub-Total	<u>945,978.05</u>	<u>431,169.89</u>	<u>1,377,147.94</u>
Commissions Allowed	(37,839.11)	(17,246.79)	(55,085.90)
Total	<u><u>908,138.94</u></u>	<u><u>413,923.10</u></u>	<u><u>1,322,062.04</u></u>
<u>Disbursements</u>			
Remittances	908,138.94	413,923.10	1,322,062.04
Total	<u><u>\$ 908,138.94</u></u>	<u><u>\$ 413,923.10</u></u>	<u><u>\$ 1,322,062.04</u></u>

***Municipal Motor Vehicle Ad Valorem Taxes
October 1, 2013 through September 30, 2014***

	Argo	Ashville
Assessed Valuations	5,254,480	2,448,460
<u>Receipts</u>		
Gross Taxes Assessed	\$ 26,272.36	\$ 12,242.28
Interest and Penalties	72.66	60.10
Credit Vouchers Redeemed/Receipts for Credit	(897.04)	(349.89)
Sub-Total	<u>25,447.98</u>	<u>11,952.49</u>
Commissions Allowed	(1,272.40)	(597.62)
Total	<u><u>24,175.58</u></u>	<u><u>11,354.87</u></u>
<u>Disbursements</u>		
Remittances	24,175.58	11,354.87
Total	<u><u>\$ 24,175.58</u></u>	<u><u>\$ 11,354.87</u></u>

Leeds	Margaret	Moody	Odenville
3,240,180	5,038,400	20,288,840	6,949,680
\$ 29,808.88	\$ 25,192.00	\$ 101,444.22	\$ 34,748.40
92.09	74.44	268.49	109.55
(968.28)	(908.85)	(4,190.68)	(1,521.66)
28,932.69	24,357.59	97,522.03	33,336.29
(1,446.64)	(1,217.88)	(4,876.10)	(1,666.82)
27,486.05	23,139.71	92,645.93	31,669.47
27,486.05	23,139.71	92,645.93	31,669.47
\$ 27,486.05	\$ 23,139.71	\$ 92,645.93	\$ 31,669.47

***Municipal Motor Vehicle Ad Valorem Taxes
October 1, 2013 through September 30, 2014***

	Pell City	Ragland
Assessed Valuations	21,331,680	1,962,040
<u>Receipts</u>		
Gross Taxes Assessed	\$ 106,658.36	\$ 9,810.24
Interest and Penalties	349.89	34.65
Credit Vouchers Redeemed/Receipts for Credit	(4,221.40)	(333.62)
Sub-Total	102,786.85	9,511.27
Commissions Allowed	(5,139.34)	(475.56)
Total	97,647.51	9,035.71
<u>Disbursements</u>		
Remittances	97,647.51	9,035.71
Total	\$ 97,647.51	\$ 9,035.71

Riverside	Springville	Steele	Trussville	Total
3,690,240	7,470,700	1,443,480	2,199,020	81,317,200
\$ 18,451.16	\$ 37,353.46	\$ 7,217.40	\$ 10,995.12	\$ 420,193.88
48.37	74.43	21.90	19.98	1,226.55
(689.79)	(1,242.01)	(255.62)	(380.19)	(15,959.03)
17,809.74	36,185.88	6,983.68	10,634.91	405,461.40
(890.48)	(1,809.30)	(349.18)	(531.74)	(20,273.06)
16,919.26	34,376.58	6,634.50	10,103.17	385,188.34
16,919.26	34,376.58	6,634.50	10,103.17	385,188.34
\$ 16,919.26	\$ 34,376.58	\$ 6,634.50	\$ 10,103.17	\$ 385,188.34

This Page Intentionally Blank

Rates of Taxation
October 1, 2013 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

The County Commission levied taxes for county purposes as follows:

General	6.0 Mills
Road and Bridge	3.0 Mills
Fire	2.0 Mill
County-Wide School	10.5 Mills
School Districts	3.0 Mills

Municipal Taxes

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

Argo	5.0 Mills
Ashville	5.0 Mills
Leeds	9.2 Mills
Margaret	5.0 Mills
Moody	5.0 Mills
Odenville	5.0 Mills
Pell City	5.0 Mills
Ragland	5.0 Mills
Riverside	5.0 Mills
Springville	5.0 Mills
Steele	5.0 Mills
Trussville	12.0 Mills (*)

(*) Trussville increased its millage rate from 5.0 mills to 12.0 mills on January 1, 2015.

***Special Funds of the Judge of Probate
Summary of Receipts, Disbursements and Balances
October 1, 2013 through September 30, 2017***

	Indexing Fee Fund	Probate Judge's Discretionary Fund
<u>Receipts</u>		
Indexing Fees	\$ 577,491.70	\$
Interest	1,402.14	
Interest Earned on Taxes and Deposits		513.14
Manufactured Home Fees		
Motor Vehicle Transfer Penalties		
MLI Reinstatement Fees		
Returned Checks Redeposited	53,797.53	
Returned Check Fees	22,799.83	
Reimbursements	51,100.41	
Other	463.17	897.00
Total Receipts	707,054.78	1,410.14
<u>Disbursements</u>		
Computer and Indexing Services	284,760.35	
Training and Travel	65,361.32	
Salaries	58,761.12	
Equipment	30,788.43	
Office Supplies	15,925.59	433.00
Election Expenses	125.00	
Telephone and Internet Services	1,076.48	
Transfers for Returned Checks	53,148.70	
Miscellaneous	722.50	
County Commission	10,000.00	
Total Disbursements	520,669.49	433.00
Excess of Receipts Over/(Under) Disbursements	186,385.29	977.14
Balances - October 1, 2013	285,774.35	3,223.07
Balances - September 30, 2017	\$ 472,159.64	\$ 4,200.21

Manufactured Home Trust Fund	Motor Vehicle Special Training Fund	Special Licensing Official's Fund	Total
\$	\$	\$	\$
	121.57	18.51	577,491.70
72.08			1,542.22
7,641.00			585.22
	12,000.00		7,641.00
		12,130.00	12,000.00
			12,130.00
			53,797.53
			22,799.83
			51,100.41
			1,360.17
<u>7,713.08</u>	<u>12,121.57</u>	<u>12,148.51</u>	<u>740,448.08</u>
			284,760.35
11,290.09	793.71	1,058.48	67,213.51
			70,051.21
			30,788.43
			16,358.59
			125.00
			1,076.48
			53,148.70
			722.50
			10,000.00
<u>11,290.09</u>	<u>793.71</u>	<u>1,058.48</u>	<u>534,244.77</u>
(3,577.01)	11,327.86	11,090.03	206,203.31
15,462.31	13,846.70	4,570.26	322,876.69
<u>\$ 11,885.30</u>	<u>\$ 25,174.56</u>	<u>\$ 15,660.29</u>	<u>\$ 529,080.00</u>