

Report on the

# Office of Judge of Probate

Butler County, Alabama

October 1, 2015 through September 30, 2018

Filed: February 7, 2020



## Department of Examiners of Public Accounts

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*Rachel Laurie Riddle, Chief Examiner*





State of Alabama  
Department of  
**Examiners of Public Accounts**

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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, I submit this report on the results of the examination of the Office of Judge of Probate, Butler County, Alabama, for the period October 1, 2015 through September 30, 2018.

Sworn to and subscribed before me this  
the 9 day of January, 2020  
Misty Cole 1/10/23  
Notary Public

Respectfully submitted,

David A. Quick  
Examiner of Public Accounts

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Department of  
**Examiners of Public Accounts**

**SUMMARY**

**Office of Judge of Probate  
Butler County, Alabama  
October 1, 2015 through September 30, 2018**

The Office of Judge of Probate, Butler 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.

The Office is also responsible for the assessment and collection of ad valorem tax on motor vehicles, and casual sales and use tax on motor vehicles and boats.

Honorable Steve Norman served as Judge of Probate during the examination period.

Exhibits 2, 8, and 14 provide information on the receipts, disbursements and balances that were collected by the Judge of Probate during the examination period. Exhibits 3 through 7, Exhibits 9 through 13, and Exhibits 15 through 19 provide information on the 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 20 for the State, County, Board of Education and various municipalities. Exhibit 21 provides 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.

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

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 resulted from errors in the distribution of collections or from calculation errors in the distribution reports. Amounts overpaid include amounts remitted to an agency by the Judge of Probate in excess of amounts the agency was entitled to receive.

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

The Official was invited and attended an exit conference to discuss the results of the examination. Representing the Department of Examiners of Public Accounts were: Christina Smith, Audit Manager and David Quick, Examiner.

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# *Financial Information*

**Summary of Audit Settlement**  
**October 1, 2015 through September 30, 2018**

	2017-2018 Audit Settlement		2016-2017 Audit Settlement	
	Amounts Due	Amounts Overpaid	Amounts Due	Amounts Overpaid
<b>Butler County</b>				
<b>Ad Valorem Taxes</b>				
Interest Earned - General Fund	\$ 567.60	\$	\$ 575.16	\$
<b>Probate Court Fees</b>				
Probate Fees		(45.01)	25.00	
Total Butler County	567.60	(45.01)	600.16	
<b>Officials and Individuals</b>				
Interest Earned - Special Fund of the Revenue Commissioner	26.03		27.06	
Interest Earned - Special Fund of the Judge of Probate	26.02		27.06	
Total Officials and Individuals	52.05		54.12	
Total	\$ 619.65	\$ (45.01)	\$ 654.28	\$

2015-2016 Audit Settlement		Combined Amounts Due	Combined Amounts Overpaid	Net Settlement	
Amounts Due	Amounts Overpaid			Amounts Due	Amounts Overpaid
\$ 693.74	\$	\$ 1,836.50	\$	\$ 1,836.50	\$
		25.00	(45.01)		(20.01)
693.74		1,861.50	(45.01)	1,836.50	(20.01)
32.64		85.73		85.73	
32.64		85.72		85.72	
65.28		171.45		171.45	
\$ 759.02	\$	\$ 2,032.95	\$ (45.01)	\$ 2,007.95	\$ (20.01)

***Summary of Receipts and Disbursements***  
***October 1, 2017 through September 30, 2018***

	State	County	Board of Education
<b>Receipts</b>			
Motor Vehicle License	\$ 651,794.77	\$ 45,409.17	\$ 6,583.50
Business-Privilege License	16,305.56	15,687.86	
Recordation Tax	79,862.39	39,626.48	31.01
Drivers License	113,840.50	6,378.00	
Marriage License	13,620.00		
Store License	360.01		
Conservation License	4,907.90		
Boat Registrations	14,441.00		
Title Fees	28,035.00		
Temporary Tags	89.25		
Ad Valorem Tax	184,956.30	329,329.88	340,120.91
Casual Sales Tax - Motor Vehicle and Boat	119,443.88	20,650.04	
MLI Reinstatement Fees	36,360.00		
Interest Earned		619.65	
Other Fees			
Probate Court			
Total Receipts	<u>1,264,016.56</u>	<u>457,701.08</u>	<u>346,735.42</u>
<b>Disbursements</b>			
Remittances:			
Taxes, Licenses and Fees	1,264,016.56	457,081.43	346,735.42
Probate Court			
Total Disbursements	<u>1,264,016.56</u>	<u>457,081.43</u>	<u>346,735.42</u>
Beginning Amounts Not Due To Be Remitted:			
Fiduciary Funds			
Ending Amounts Not Due To Be Remitted:			
Fiduciary Funds			
Balance Left To Be Settled at September 30, 2018		<u>619.65</u>	
Amounts Due		619.65	
Amounts Overpaid			
Total	<u>\$</u>	<u>\$ 619.65</u>	<u>\$</u>

Municipal	Officer and Others	Fees and Commissions	Probate Court	Total
\$ 29,850.14	\$ 99.00	\$ 47,764.24	\$	\$ 781,500.82
		3,282.50		35,275.92
	322.45	40,553.00		160,395.33
	1,675.50			121,894.00
		4,529.00		18,149.00
		208.80		568.81
		268.60		5,176.50
		1,434.00		15,875.00
		5,658.00		33,693.00
		43.50		132.75
135,342.43		39,802.66		1,029,552.18
33,181.57		9,119.89		182,395.38
		4,040.00		40,400.00
				619.65
		5,204.56		5,204.56
			29,750.39	29,750.39
198,374.14	2,096.95	161,908.75	29,750.39	2,460,583.29
198,374.14	2,096.95	161,908.75		2,430,213.25
			29,795.40	29,795.40
198,374.14	2,096.95	161,908.75	29,795.40	2,460,008.65
			7,847.50	7,847.50
			7,847.50	7,847.50
			(45.01)	574.64
				619.65
			(45.01)	(45.01)
\$	\$	\$	\$ (45.01)	\$ 574.64

***Summary of Motor Vehicle Ad Valorem Taxes  
October 1, 2017 through September 30, 2018***

	<b>State Taxes</b>	<b>County Taxes</b>
Assessed Valuations	30,286,920	30,286,920
<b><u>Receipts</u></b>		
Gross Taxes Assessed	\$ 196,864.98	\$ 348,299.58
Interest	701.60	1,242.49
Penalties	142.93	252.96
Refunds	(2,044.73)	(3,617.32)
Credit Vouchers Redeemed/Receipts for Credit	(3,759.50)	(6,651.11)
Sub-Total	<u>191,905.28</u>	<u>339,526.60</u>
Commissions Allowed	(7,629.98)	(10,877.72)
Redemption Fees	681.00	681.00
Total	<u><u>184,956.30</u></u>	<u><u>329,329.88</u></u>
<b><u>Disbursements</u></b>		
Remittances	184,956.30	329,329.88
Total	<u><u>\$ 184,956.30</u></u>	<u><u>\$ 329,329.88</u></u>



County School Taxes	Municipal Taxes	Commissions	Total
30,286,920	11,981,820		
\$ 363,443.04	\$ 147,721.42	\$	\$ 1,056,329.02
1,296.90	516.45		3,757.44
264.73	100.89		761.51
(3,774.32)	(3,294.20)		(12,730.57)
(6,937.74)	(2,578.87)		(19,927.22)
354,292.61	142,465.69		1,028,190.18
(14,171.70)	(7,123.26)	39,802.66	
			1,362.00
340,120.91	135,342.43	39,802.66	1,029,552.18
340,120.91	135,342.43	39,802.66	1,029,552.18
\$ 340,120.91	\$ 135,342.43	\$ 39,802.66	\$ 1,029,552.18

***State Motor Vehicle Ad Valorem Taxes***  
***October 1, 2017 through September 30, 2018***

	<b>General</b>	<b>Soldier</b>
Assessed Valuations	30,286,920	30,286,920
<b><u>Receipts</u></b>		
Gross Taxes Assessed	\$ 75,717.30	\$ 30,286.92
Interest	269.84	107.94
Penalties	54.98	21.97
Refunds	(786.45)	(314.58)
Credit Vouchers Redeemed/Receipts for Credit	(1,445.96)	(578.38)
Sub-Total	<u>73,809.71</u>	<u>29,523.87</u>
Commissions Allowed	(2,906.20)	(1,180.92)
Redemption Fees	681.00	
Total	<u><u>71,584.51</u></u>	<u><u>28,342.95</u></u>
<b><u>Disbursements</u></b>		
Remittances	71,584.51	28,342.95
Total	<u><u>\$ 71,584.51</u></u>	<u><u>\$ 28,342.95</u></u>



<b>School</b>	<b>Total</b>
30,286,920	
\$ 90,860.76	\$ 196,864.98
323.82	701.60
65.98	142.93
(943.70)	(2,044.73)
(1,735.16)	(3,759.50)
<hr/> 88,571.70	<hr/> 191,905.28
(3,542.86)	(7,629.98)
<hr/> 85,028.84	<hr/> 184,956.30
<hr/> <hr/> 85,028.84	<hr/> <hr/> 184,956.30
\$ 85,028.84	\$ 184,956.30

**County Motor Vehicle Ad Valorem Taxes**  
**October 1, 2017 through September 30, 2018**

	<b>General</b>	<b>Public Buildings, Roads and Bridges</b>	<b>Total</b>
Assessed Valuations	30,286,920	30,286,920	
<b><u>Receipts</u></b>			
Gross Taxes Assessed	\$ 212,008.44	\$ 136,291.14	\$ 348,299.58
Ad Valorem Taxes - Interest	756.31	486.18	1,242.49
Penalties	153.93	99.03	252.96
Refunds	(2,201.86)	(1,415.46)	(3,617.32)
Credit Vouchers Redeemed/Receipts for Credit	(4,048.49)	(2,602.62)	(6,651.11)
Sub-Total	206,668.33	132,858.27	339,526.60
Commissions Allowed	(5,563.38)	(5,314.34)	(10,877.72)
Redemptions Fees	681.00		681.00
Total	201,785.95	127,543.93	329,329.88
<b><u>Disbursements</u></b>			
Remittances	201,785.95	127,543.93	329,329.88
Total	\$ 201,785.95	\$ 127,543.93	\$ 329,329.88

**County School Motor Vehicle Ad Valorem Taxes**  
**October 1, 2017 through September 30, 2018**

	<b>County-Wide</b>	<b>Total</b>
Assessed Valuations	30,286,920	
<b><u>Receipts</u></b>		
Gross Taxes Assessed	\$ 363,443.04	\$ 363,443.04
Interest	1,296.90	1,296.90
Penalties	264.73	264.73
Refunds	(3,774.32)	(3,774.32)
Credit Vouchers Redeemed/Receipts for Credit	(6,937.74)	(6,937.74)
Sub-Total	354,292.61	354,292.61
Commissions Allowed	(14,171.70)	(14,171.70)
Total	<u>340,120.91</u>	<u>340,120.91</u>
<b><u>Disbursements</u></b>		
Remittances	340,120.91	340,120.91
Total	<u>\$ 340,120.91</u>	<u>\$ 340,120.91</u>

***Municipal Motor Vehicle Ad Valorem Taxes  
October 1, 2017 through September 30, 2018***

	<b>Greenville</b>	<b>Georgiana</b>
Assessed Valuations	10,194,380	1,335,820
<b><u>Receipts</u></b>		
Gross Taxes Assessed	\$ 127,429.75	\$ 18,033.57
Interest	434.26	76.96
Penalties	80.70	19.53
Refunds	(3,217.28)	(76.92)
Credit Vouchers Redeemed/Receipts for Credit	(2,109.30)	(422.14)
Sub-Total	<u>122,618.13</u>	<u>17,631.00</u>
Commissions Allowed	(6,130.86)	(881.54)
Total	<u><u>116,487.27</u></u>	<u><u>16,749.46</u></u>
<b><u>Disbursements</u></b>		
Remittances	116,487.27	16,749.46
Total	<u><u>\$ 116,487.27</u></u>	<u><u>\$ 16,749.46</u></u>



<b>McKenzie</b>	<b>Total</b>
451,620	11,981,820
\$ 2,258.10	\$ 147,721.42
5.23	516.45
0.66	100.89
	(3,294.20)
(47.43)	(2,578.87)
<u>2,216.56</u>	<u>142,465.69</u>
(110.86)	(7,123.26)
<u>2,105.70</u>	<u>135,342.43</u>
2,105.70	135,342.43
<u>\$ 2,105.70</u>	<u>\$ 135,342.43</u>

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

	State	County	Board of Education
<b><u>Receipts</u></b>			
Motor Vehicle License	\$ 645,852.21	\$ 45,608.92	\$ 7,573.50
Business-Privilege License	16,824.90	16,169.89	
Recordation Tax	77,895.32	37,963.11	130.35
Drivers License	118,380.50	6,139.50	
Marriage License	14,340.00		
Store License	383.35		
Conservation License	4,664.40		
Boat Registrations	13,997.00		
Title Fees	32,825.00		
Temporary Tags	141.00		
Ad Valorem Tax	190,498.01	339,173.89	350,254.87
Casual Sales Tax - Motor Vehicle and Boat	126,796.96	21,321.83	
MLI Reinstatement Fees	34,920.00		
Interest Earned		629.28	
Other Fees			
Probate Court			
Total Receipts	1,277,518.65	467,006.42	357,958.72
<b><u>Disbursements</u></b>			
Remittances:			
Taxes, Licenses and Fees	1,277,518.65	466,377.14	357,958.72
Probate Court			
Total Disbursements	1,277,518.65	466,377.14	357,958.72
Beginning Amounts Not Due To Be Remitted:			
Fiduciary Funds			
Ending Amounts Not Due To Be Remitted:			
Fiduciary Funds			
Balance Left To Be Settled at September 30, 2017		629.28	
Amounts Due		629.28	
Total	\$	\$ 629.28	\$



Municipal	Officer and Others	Fees and Commissions	Probate Court	Total
\$ 29,477.28	\$ 181.50	\$ 46,939.79	\$	\$ 775,633.20
		3,516.21		36,511.00
	1,059.04	41,251.92		158,299.74
	1,742.50			126,262.50
		5,219.00		19,559.00
		210.43		593.78
		221.95		4,886.35
		1,398.00		15,395.00
		6,594.00		39,419.00
		70.50		211.50
144,795.63		41,188.87		1,065,911.27
27,063.97		9,220.23		184,402.99
		3,880.00		38,800.00
				629.28
		5,897.80		5,897.80
			17,361.24	17,361.24
201,336.88	2,983.04	165,608.70	17,361.24	2,489,773.65
201,336.88	2,983.04	165,608.70		2,471,783.13
			17,336.24	17,336.24
201,336.88	2,983.04	165,608.70	17,336.24	2,489,119.37
			7,847.50	7,847.50
			7,847.50	7,847.50
			25.00	654.28
			25.00	654.28
\$	\$	\$	\$ 25.00	\$ 654.28

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

	<b>State Taxes</b>	<b>County Taxes</b>
Assessed Valuations	31,381,860	31,381,860
<b><u>Receipts</u></b>		
Gross Taxes Assessed	\$ 203,982.09	\$ 360,891.39
Interest	577.91	1,023.11
Penalties	111.10	196.60
Refunds	(2,943.40)	(5,207.47)
Credit Vouchers Redeemed/Receipts for Credit	(4,102.88)	(7,258.46)
Sub-Total	<u>197,624.82</u>	<u>349,645.17</u>
Commissions Allowed	(7,814.81)	(11,159.28)
Redemption Fees	688.00	688.00
Total	<u><u>190,498.01</u></u>	<u><u>339,173.89</u></u>
<b><u>Disbursements</u></b>		
Remittances	190,498.01	339,173.89
Total	<u><u>\$ 190,498.01</u></u>	<u><u>\$ 339,173.89</u></u>

County School Taxes	Municipal Taxes	Commissions	Total
31,381,860	12,870,400		
\$ 376,582.32	\$ 158,819.35	\$	\$ 1,100,275.15
1,067.80	426.24		3,095.06
205.58	62.76		576.04
(5,447.64)	(4,204.97)		(17,803.48)
(7,559.17)	(2,686.99)		(21,607.50)
364,848.89	152,416.39		1,064,535.27
(14,594.02)	(7,620.76)	41,188.87	
			1,376.00
350,254.87	144,795.63	41,188.87	1,065,911.27
350,254.87	144,795.63	41,188.87	1,065,911.27
\$ 350,254.87	\$ 144,795.63	\$ 41,188.87	\$ 1,065,911.27

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

	<b>General</b>	<b>Soldier</b>
Assessed Valuations	31,381,860	31,381,860
<b><u>Receipts</u></b>		
Gross Taxes Assessed	\$ 78,454.65	\$ 31,381.86
Interest	222.25	88.92
Penalties	42.73	17.09
Refunds	(1,132.08)	(452.82)
Credit Vouchers Redeemed/Receipts for Credit	(1,578.03)	(631.19)
Sub-Total	<u>76,009.52</u>	<u>30,403.86</u>
Commissions Allowed	(2,950.19)	(1,216.14)
Redemption Fees	688.00	
Total	<u><u>73,747.33</u></u>	<u><u>29,187.72</u></u>
<b><u>Disbursements</u></b>		
Remittances	73,747.33	29,187.72
Total	<u><u>\$ 73,747.33</u></u>	<u><u>\$ 29,187.72</u></u>



<b>School</b>	<b>Total</b>
31,381,860	
\$ 94,145.58	\$ 203,982.09
266.74	577.91
51.28	111.10
(1,358.50)	(2,943.40)
(1,893.66)	(4,102.88)
91,211.44	197,624.82
(3,648.48)	(7,814.81)
	688.00
<u>87,562.96</u>	<u>190,498.01</u>
87,562.96	190,498.01
<u>\$ 87,562.96</u>	<u>\$ 190,498.01</u>

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

	<b>General</b>	<b>Public Buildings, Roads and Bridge</b>	<b>Total</b>
Assessed Valuations	31,381,860	31,381,860	
<b><u>Receipts</u></b>			
Gross Taxes Assessed	\$ 219,673.02	\$ 141,218.37	\$ 360,891.39
Ad Valorem Taxes - Interest	622.78	400.33	1,023.11
Penalties	119.65	76.95	196.60
Refunds	(3,169.78)	(2,037.69)	(5,207.47)
Credit Vouchers Redeemed/Receipts for Credit	(4,418.21)	(2,840.25)	(7,258.46)
Sub-Total	212,827.46	136,817.71	349,645.17
Commissions Allowed	(5,686.58)	(5,472.70)	(11,159.28)
Redemptions Fees	688.00		688.00
Total	<u>207,828.88</u>	<u>131,345.01</u>	<u>339,173.89</u>
<b><u>Disbursements</u></b>			
Remittances	207,828.88	131,345.01	339,173.89
Total	<u>\$ 207,828.88</u>	<u>\$ 131,345.01</u>	<u>\$ 339,173.89</u>

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

	<b>County-Wide</b>	<b>Total</b>
Assessed Valuations	31,381,860	
<b><u>Receipts</u></b>		
Gross Taxes Assessed	\$ 376,582.32	\$ 376,582.32
Interest	1,067.80	1,067.80
Penalties	205.58	205.58
Refunds	(5,447.64)	(5,447.64)
Credit Vouchers Redeemed/Receipts for Credit	(7,559.17)	(7,559.17)
Sub-Total	<u>364,848.89</u>	<u>364,848.89</u>
Commissions Allowed	(14,594.02)	(14,594.02)
Total	<u><u>350,254.87</u></u>	<u><u>350,254.87</u></u>
<b><u>Disbursements</u></b>		
Remittances	350,254.87	350,254.87
Total	<u><u>\$ 350,254.87</u></u>	<u><u>\$ 350,254.87</u></u>

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

	<b>Greenville</b>	<b>Georgiana</b>
Assessed Valuations	11,054,540	1,359,800
<b><u>Receipts</u></b>		
Gross Taxes Assessed	\$ 138,181.75	\$ 18,357.30
Interest	349.59	72.36
Penalties	53.34	9.01
Refunds	(4,165.63)	(35.87)
Credit Vouchers Redeemed/Receipts for Credit	(2,351.15)	(305.22)
Sub-Total	<u>132,067.90</u>	<u>18,097.58</u>
Commissions Allowed	(6,603.36)	(904.86)
Total	<u><u>125,464.54</u></u>	<u><u>17,192.72</u></u>
<b><u>Disbursements</u></b>		
Remittances	125,464.54	17,192.72
Total	<u><u>\$ 125,464.54</u></u>	<u><u>\$ 17,192.72</u></u>





<b>McKenzie</b>	<b>Total</b>
456,060	12,870,400
\$ 2,280.30	\$ 158,819.35
4.29	426.24
0.41	62.76
(3.47)	(4,204.97)
(30.62)	(2,686.99)
<u>2,250.91</u>	<u>152,416.39</u>
<u>(112.54)</u>	<u>(7,620.76)</u>
<u>2,138.37</u>	<u>144,795.63</u>
2,138.37	144,795.63
<u>\$ 2,138.37</u>	<u>\$ 144,795.63</u>

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

	State	County	Board of Education
<b><u>Receipts</u></b>			
Motor Vehicle License	\$ 652,770.05	\$ 46,480.00	\$ 7,756.50
Business-Privilege License	16,166.42	15,484.83	
Recordation Tax	76,973.14	38,590.41	227.38
Drivers License	129,176.25	6,538.50	
Marriage License	11,010.00		
Store License	449.47		
Conservation License	6,824.30		
Boat Registrations	14,146.00		
Title Fees	33,235.00		
Temporary Tags	105.00		
Ad Valorem Tax	205,473.14	365,811.50	377,729.04
Casual Sales Tax - Motor Vehicle and Boat	211,251.49	32,410.48	
MLI Reinstatement Fees	23,220.00		
Interest Earned		759.02	
Other Fees			
Probate Court			
Total Receipts	<u>1,380,800.26</u>	<u>506,074.74</u>	<u>385,712.92</u>
<b><u>Disbursements</u></b>			
Remittances:			
Taxes, Licenses and Fees	1,380,800.26	505,315.72	385,712.92
Probate Court			
Total Disbursements	<u>1,380,800.26</u>	<u>505,315.72</u>	<u>385,712.92</u>
Beginning Amounts Not Due To Be Remitted:			
Fiduciary Funds			
Ending Amounts Not Due To Be Remitted:			
Fiduciary Funds			
Balance Left To Be Settled at September 30, 2016		<u>759.02</u>	
Amounts Due		759.02	
Total	<u>\$</u>	<u>\$ 759.02</u>	<u>\$</u>

Municipal	Officer and Others	Fees and Commissions	Probate Court	Total
\$ 29,601.76	\$ 120.36	\$ 46,791.89	\$	\$ 783,520.56
		3,139.11		34,790.36
	26.08	38,008.74		153,825.75
	1,863.00			137,577.75
		4,184.00		15,194.00
		240.48		689.95
		313.05		7,137.35
		1,424.00		15,570.00
		6,717.00		39,952.00
		52.50		157.50
148,286.15		43,781.32		1,141,081.15
30,812.62		14,446.09		288,920.68
		2,580.00		25,800.00
				759.02
		6,123.18		6,123.18
			16,688.63	16,688.63
208,700.53	2,009.44	167,801.36	16,688.63	2,667,787.88
208,700.53	2,009.44	167,801.36		2,650,340.23
			16,688.63	16,688.63
208,700.53	2,009.44	167,801.36	16,688.63	2,667,028.86
			7,847.50	7,847.50
			7,847.50	7,847.50
				759.02
				759.02
\$	\$	\$	\$	\$ 759.02

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

	<b>State Taxes</b>	<b>County Taxes</b>
Assessed Valuations	33,620,640	33,620,640
<b><u>Receipts</u></b>		
Gross Taxes Assessed	\$ 218,534.16	\$ 386,637.36
Interest	535.21	947.54
Penalties	101.34	179.37
Refunds	(2,066.36)	(3,655.69)
Credit Vouchers Redeemed/Receipts for Credit	(3,977.53)	(7,036.64)
Sub-Total	<u>213,126.82</u>	<u>377,071.94</u>
Commissions Allowed	(8,315.68)	(11,922.44)
Redemption Fees	662.00	662.00
Total	<u><u>205,473.14</u></u>	<u><u>365,811.50</u></u>
<b><u>Disbursements</u></b>		
Remittances	205,473.14	365,811.50
Total	<u><u>\$ 205,473.14</u></u>	<u><u>\$ 365,811.50</u></u>

County School Taxes	Municipal Taxes	Commissions	Total
33,620,640	13,027,760		
\$ 403,447.68	\$ 160,736.52	\$	\$ 1,169,355.72
988.86	459.46		2,931.07
187.62	93.19		561.52
(3,814.37)	(2,385.81)		(11,922.23)
(7,342.05)	(2,812.71)		(21,168.93)
393,467.74	156,090.65		1,139,757.15
(15,738.70)	(7,804.50)	43,781.32	
			1,324.00
377,729.04	148,286.15	43,781.32	1,141,081.15
377,729.04	148,286.15	43,781.32	1,141,081.15
\$ 377,729.04	\$ 148,286.15	\$ 43,781.32	\$ 1,141,081.15

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

	<b>General</b>	<b>Soldier</b>
Assessed Valuations	33,620,640	33,620,640
<b><u>Receipts</u></b>		
Gross Taxes Assessed	\$ 84,081.60	\$ 33,620.64
Interest	205.84	82.32
Penalties	38.97	15.60
Refunds	(794.74)	(317.88)
Credit Vouchers Redeemed/Receipts for Credit	(1,529.83)	(611.92)
Sub-Total	<u>82,001.84</u>	<u>32,788.76</u>
Commissions Allowed	(3,069.46)	(1,311.54)
Redemption Fees	662.00	
Total	<u><u>79,594.38</u></u>	<u><u>31,477.22</u></u>
<b><u>Disbursements</u></b>		
Remittances	79,564.38	31,477.22
Total	<u><u>\$ 79,564.38</u></u>	<u><u>\$ 31,477.22</u></u>



<b>School</b>	<b>Total</b>
33,620,640	
\$ 100,861.92	\$ 218,564.16
247.05	535.21
46.77	101.34
(953.74)	(2,066.36)
(1,835.78)	(3,977.53)
98,366.22	213,156.82
(3,934.68)	(8,315.68)
	662.00
94,431.54	205,503.14
94,431.54	205,473.14
\$ 94,431.54	\$ 205,473.14

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

	<b>General</b>	<b>Public Buildings, Roads and Bridges</b>	<b>Total</b>
Assessed Valuations	33,620,640	33,620,640	
<b><u>Receipts</u></b>			
Gross Taxes Assessed	\$ 235,344.48	\$ 151,292.88	\$ 386,637.36
Interest	576.75	370.79	947.54
Penalties	109.15	70.22	179.37
Refunds	(2,225.19)	(1,430.50)	(3,655.69)
Credit Vouchers Redeemed/Receipts for Credit	(4,283.15)	(2,753.49)	(7,036.64)
Sub-Total	229,522.04	147,549.90	377,071.94
Commissions Allowed	(6,020.42)	(5,902.02)	(11,922.44)
Redemptions Fees	662.00		662.00
Total	224,163.62	141,647.88	365,811.50
<b><u>Disbursements</u></b>			
Remittances	224,163.62	141,647.88	365,811.50
Total	\$ 224,163.62	\$ 141,647.88	\$ 365,811.50



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

	<b>County-Wide</b>	<b>Total</b>
Assessed Valuations	33,620,640	
<b><u>Receipts</u></b>		
Gross Taxes Assessed	\$ 403,447.68	\$ 403,447.68
Interest	988.86	988.86
Penalties	187.62	187.62
Refunds	(3,814.37)	(3,814.37)
Credit Vouchers Redeemed/Receipts for Credit	(7,342.05)	(7,342.05)
Sub-Total	<u>393,467.74</u>	<u>393,467.74</u>
Commissions Allowed	(15,738.70)	(15,738.70)
Total	<u><u>377,729.04</u></u>	<u><u>377,729.04</u></u>
<b><u>Disbursements</u></b>		
Remittances	377,729.04	377,729.04
Total	<u><u>\$ 377,729.04</u></u>	<u><u>\$ 377,729.04</u></u>

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

	<b>Greenville</b>	<b>Georgiana</b>
Assessed Valuations	11,157,860	1,401,620
<b><u>Receipts</u></b>		
Gross Taxes Assessed	\$ 139,473.25	\$ 18,921.87
Interest	381.66	64.50
Penalties	74.76	14.15
Refunds	(2,194.17)	(191.64)
Credit Vouchers Redeemed/Receipts for Credit	(2,378.14)	(398.10)
Sub-Total	<u>135,357.36</u>	<u>18,410.78</u>
Commissions Allowed	(6,767.86)	(920.54)
Total	<u><u>128,589.50</u></u>	<u><u>17,490.24</u></u>
<b><u>Disbursements</u></b>		
Remittances	128,589.50	17,490.24
Total	<u><u>\$ 128,589.50</u></u>	<u><u>\$ 17,490.24</u></u>



<b>McKenzie</b>	<b>Total</b>
468,280	13,027,760
\$ 2,341.40	\$ 160,736.52
13.30	459.46
4.28	93.19
(36.47)	(2,385.81)
2,322.51	(2,812.71)
(116.10)	156,090.65
2,206.41	(7,804.50)
<u>2,206.41</u>	<u>148,286.15</u>
2,206.41	148,286.15
<u>\$ 2,206.41</u>	<u>\$ 148,286.15</u>

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***Rates of Taxation***  
***October 1, 2015 through September 30, 2018***

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**State Taxes**

State taxes were assessed as provided by the *Code of Alabama 1975*, Section 40-8-3, as follows:

General	2.5 Mills
Soldier	1.0 Mill
School	3.0 Mills

**County Taxes**

The County Commission levied taxes for county purposes as follows:

General	7.0 Mills
Public Buildings, Roads and Bridges	4.5 Mills
County-Wide School	12.0 Mills

**Municipal Taxes**

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

Greenville	12.5 Mills
Georgiana	13.5 Mills
McKenzie	5.0 Mills

***Special Funds of the Judge of Probate  
Summary of Receipts, Disbursements and Balances  
October 1, 2015 through September 30, 2018***

	<b>Judge of Probate's Discretionary Fund</b>	<b>Motor Vehicle Special Training Fund</b>
<b><u>Receipts</u></b>		
Interest Earned - Ad Valorem Taxes	\$ 287.60	\$
Interest Earned on Account	3.14	13.55
Motor Vehicle Penalties		4,230.00
Total Receipts	<u>290.74</u>	<u>4,243.55</u>
<b><u>Disbursements</u></b>		
Conferences and Travel		5,826.25
Supplies and Other	872.84	
Total Disbursements	<u>872.84</u>	<u>5,826.25</u>
Excess of Receipts Over/(Under) Disbursements	(582.10)	(1,582.70)
Balances - October 1, 2015	<u>583.73</u>	<u>3,634.75</u>
Balances - September 30, 2018	<u>\$ 1.63</u>	<u>\$ 2,052.05</u>

Special Licensing Officials' Fund	Total
\$	\$ 287.60
	16.69
5,240.00	9,470.00
5,240.00	9,774.29
	5,826.25
	872.84
	6,699.09
5,240.00	3,075.20
2,934.48	7,152.96
\$ 8,174.48	\$ 10,228.16