

Report on the

# Office of License Commissioner

Dallas County, Alabama

October 1, 2015 through September 30, 2019

Filed: April 30, 2021



## 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](http://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:

An examination was conducted on the Office of License Commissioner, Dallas County, Alabama, for the period October 1, 2015 through September 30, 2019, by Examiners Meagan McDonald and Queneshia Beal. I, Meagan McDonald, served as the Examiner-in-Charge on the engagement, and under the authority of the *Code of Alabama 1975*, Section 41-5A-19, I hereby swear to and submit this report to you on the results of the examination.

Respectfully submitted,

Meagan McDonald  
Examiner of Public Accounts

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Department of  
**Examiners of Public Accounts**

**SUMMARY**

**Office of License Commissioner  
Dallas County, Alabama  
October 1, 2015 through September 30, 2019**

The Office of License Commissioner, Dallas County, Alabama, is appointed by the Dallas County Commission and is responsible for all records relating to the sale of motor vehicles, store, business privilege, conservation and driver's licenses and the assessment and collection of ad valorem and casual sales taxes on motor vehicles. All fees and taxes collected are distributed in accordance with prevailing statutes. Act Number 718, Acts of Alabama 1973, created the Office of Commissioner of Licenses (here in referred to as the "License Commissioner") and transferred to the Office the issuing of all licenses except marriage licenses from the Judge of Probate. This act transferred the duties for the assessment, collection, and distribution of motor vehicle ad valorem taxes to the Office of License Commissioner. The act also provided for the appointment of the License Commissioner by the County Commission. The *Code of Alabama 1975*, Section 45-24-241, provides for the assessment and collection of a 3.5 mill ad valorem tax for fire protection and disposition of such funds. The *Code of Alabama 1975*, Sections 45-24-200 and 45-24-210, establishes certain additional issuance and transaction fees on business conducted in the Office of the Dallas County License Commissioner and provides for their disposition. The *Code of Alabama 1975*, Section 45-24-243, establishes casual sales and use taxes on motor vehicles in Dallas County and provides for the distribution of the proceeds.

Honorable Edward L. Foster served as License Commissioner during the examination period.

Exhibits 2 through 29 provide information on the taxes that were assessed and collected by the License Commissioner during the examination. These taxes were assessed based on the rates shown on Exhibit 30 for the State, County, Board of Education and the various municipalities. Exhibit 31 provides information on the receipts, disbursements and balances of the Special Funds of the License Commissioner.

This report encompasses an examination of the License Commissioner and a review of the License Commissioner's compliance with applicable laws and regulations of the State of Alabama in accordance with the requirements of the Department of Examiners of Public Accounts under the authority of the *Code of Alabama 1975*, Section 41-5A-12.

## **FINDINGS**

Instances of noncompliance with state and local laws and regulations and other matters were found during the examination, as shown on the Schedule of State and Local Compliance and Other Findings, and they are summarized below.

- ◆ 2019-001 relates to the License Commissioner's failure to reconcile the official bank account and prepare an accurate analysis of amounts on hand. This finding was previously reported as Finding 2015-001.
- ◆ 2019-002 relates to the License Commissioner's failure to maintain an accurate and complete cashbook. This finding was previously reported as Finding 2015-003.

## **AMOUNTS DUE/OVERPAID**

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

Exhibit 1 summarizes the amounts due and overpaid by the License Commissioner. These amounts result from errors in the distribution of collections. Amounts due were settled at the conclusion of the examination. Refund petitions were furnished to the License Commissioner for amounts overpaid.

## **EXIT CONFERENCE**

The Official was invited to and attended an exit conference to discuss the results of this report. Representing the Department of Examiners of Public Accounts were: Sherry Owen, Audit Manager and Meagan McDonald, Examiner.

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*Schedule of State and Local  
Compliance and Other Findings*

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***Schedule of State and Local Compliance and Other Findings***  
***For the Period October 1, 2015 through September 30, 2019***

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Ref. No.	Finding/Noncompliance
2019-001	<p><b><u>Finding:</u></b>  The <i>Minimum Accounting Requirements</i>, prescribed by the Chief Examiner of Public Accounts under the authority of the <i>Code of Alabama 1975</i>, Section 41-5A-21, require bank accounts to be reconciled monthly, an accurate analysis of amounts on hand to be prepared, and any differences or reconciling items to be investigated in a timely manner. The official bank account was not reconciled monthly, an analysis of the balance was not maintained, and differences were not investigated and resolved in a timely manner. Procedures were not in place to ensure the official bank account was reconciled or an analysis of the balance on hand was prepared. As a result, differences occurred which were not investigated and resolved in a timely manner.</p> <p>This finding was previously reported as Finding 2015-001.</p> <p><b><u>Recommendation:</u></b>  Policies and procedures should be in place to ensure the official bank account is reconciled monthly and an accurate analysis of amounts on hand is prepared in accordance with <i>Minimum Accounting Requirements</i>. Any differences or reconciling items should be investigated thoroughly and corrections made in a timely manner.</p>
2019-002	<p><b><u>Finding:</u></b>  The <i>Minimum Accounting Requirements</i>, prescribed by the Chief Examiner of Public Accounts under the authority of the <i>Code of Alabama 1975</i>, Section 41-5A-21, require all disbursements be adequately reflected in the cashbook. The dates, payees and amounts of numerous disbursement checks were not adequately recorded in the cashbook. Procedures were not in place to ensure an accurate cashbook was maintained which includes all disbursements of the office. As a result, the cashbook for the Office of the License Commissioner was inaccurate and incomplete.</p> <p>This finding was previously reported as Finding 2015-003.</p> <p><b><u>Recommendation:</u></b>  Policies and procedures should be in place to ensure all disbursements are adequately reflected in the cashbook in accordance with <i>Minimum Accounting Requirements</i>.</p>

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# *Financial Information*

**Summary of Audit Settlement**  
**October 1, 2015 through September 30, 2019**

	2018-2019 Audit Settlement		2017-2018 Audit Settlement		2016-2017 Audit Settlement	
	Amounts Due	Amounts Overpaid	Amounts Due	Amounts Overpaid	Amounts Due	Amounts Overpaid
<b>State of Alabama</b>						
General License Commissioner's Salary	\$	\$ (3,310.48)	\$	\$	\$	\$
Soldier License Commissioner's Salary		(1,301.70)				
School License Commissioner's Salary		(3,905.31)				
Total State of Alabama		(8,517.49)				
<b>Dallas County Commission</b>						
General Ad Valorem Tax		(646.48)	350.76		264.18	
Road and Bridge Ad Valorem Tax		(205.99)	699.10		9.94	
Fire Districts Ad Valorem Tax		(181.20)	693.62		65.45	
Sub-Total Ad Valorem Taxes		(1,033.67)	1,743.48		339.57	
Commissions on Ad Valorem Taxes		(799.71)		(211.72)	86.40	
General License Commissioner's Salary		(11,283.95)				
Road and Bridge License Commissioner's Salary		(5,207.08)				
Fire Districts License Commissioner's Salary		(2,914.70)				
Interest Earned - General Fund	634.05		306.02		196.72	
Interest Earned - Discretionary Fund of Tax Collector	34.25		16.71		11.03	
Interest Earned - Discretionary Fund of Tax Assessor	34.25		16.71		11.03	
Interest Earned - Discretionary Fund of License Commissioner	34.25		16.71		11.03	
Total Dallas County Commission	736.80	(21,239.11)	2,099.63	(211.72)	655.78	
<b>Dallas County Schools</b>						
<b>Dallas County Board of Education</b>						
District #37 Ad Valorem Tax		(157.38)		(2,741.42)	49.57	
County-Wide Taxes	428.90			(1,919.75)		(2,356.16)
Sub-Total Ad Valorem Taxes	428.90	(157.38)		(4,661.17)	49.57	(2,356.16)
County-Wide License Commissioner's Salary		(5,402.52)				
District #37 License Commissioner's Salary		(2,498.36)				
Total Dallas County Board of Education	428.90	(8,058.26)		(4,661.17)	49.57	(2,356.16)
Sub-Total Forward	\$ 1,165.70	\$ (37,814.86)	\$ 2,099.63	\$ (4,872.89)	\$ 705.35	\$ (2,356.16)

**Summary of Audit Settlement**  
**October 1, 2015 through September 30, 2019**

	2018-2019 Audit Settlement		2017-2018 Audit Settlement		2016-2017 Audit Settlement	
	Amounts Due	Amounts Overpaid	Amounts Due	Amounts Overpaid	Amounts Due	Amounts Overpaid
Sub-Total Brought Forward	\$ 1,165.70	\$ (37,814.86)	\$ 2,099.63	\$ (4,872.89)	\$ 705.35	\$ (2,356.16)
<b>Selma City Board of Education</b>						
District #36 Ad Valorem Tax		(89.77)		(157.79)		(38.31)
County-Wide Taxes		(866.55)	1,424.48		2,377.85	
Sub-Total Ad Valorem Taxes		(956.32)	1,424.48	(157.79)	2,377.85	(38.31)
County-Wide License Commissioner's Salary		(5,662.63)				
District #36 License Commissioner's Salary		(1,407.34)				
Total Selma City Board of Education		(8,026.29)	1,424.48	(157.79)	2,377.85	(38.31)
Total Dallas County Schools	1,165.70	(45,841.15)	3,524.11	(5,030.68)	3,083.20	(2,394.47)
<b>Municipal Ad Valorem Taxes</b>						
Selma		(934.03)		(417.79)	27.03	
Orrville		(41.63)	19.74			(9.57)
Sub-Total Ad Valorem Taxes		(975.66)	19.74	(417.79)	27.03	(9.57)
Selma License Commissioner's Salary		(12,539.28)				
Selma Tax Assessor's Salary		(17,234.59)				
Orrville License Commissioner's Salary		(58.11)				
Total Municipal		(30,807.64)	19.74	(417.79)	27.03	(9.57)
Total	\$ 1,165.70	\$ (76,648.79)	\$ 3,543.85	\$ (5,448.47)	\$ 3,110.23	\$ (2,404.04)

**Summary of Audit Settlement**  
**October 1, 2015 through September 30, 2019**

	2015-2016 Audit Settlement		Combined Amounts Due	Combined Amounts Overpaid	Net Settlement	
	Amounts Due	Amounts Overpaid			Amounts Due	Amounts Overpaid
<b>State of Alabama</b>						
General License Commissioner's Salary	\$	\$	\$	\$ (3,310.48)	\$	\$ (3,310.48)
Soldier License Commissioner's Salary				(1,301.70)		(1,301.70)
School License Commissioner's Salary				(3,905.31)		(3,905.31)
Total State of Alabama				(8,517.49)		(8,517.49)
<b>Dallas County Commission</b>						
General Ad Valorem Tax	285.47		900.41	(646.48)	253.93	
Road and Bridge Ad Valorem Tax	20.13		729.17	(205.99)	523.18	
Fire Districts Ad Valorem Tax	12.77		771.84	(181.20)	590.64	
Sub-Total Ad Valorem Taxes	318.37		2,401.42	(1,033.67)	1,367.75	
Commissions on Ad Valorem Taxes	95.61		182.01	(1,011.43)		(829.42)
General License Commissioner's Salary				(11,283.95)		(11,283.95)
Road and Bridge License Commissioner's Salary				(5,207.08)		(5,207.08)
Fire Districts License Commissioner's Salary				(2,914.70)		(2,914.70)
Interest Earned - General Fund	138.20		1,274.99		1,274.99	
Interest Earned - Discretionary Fund of Tax Collector	7.74		69.73		69.73	
Interest Earned - Discretionary Fund of Tax Assessor	7.74		69.73		69.73	
Interest Earned - Discretionary Fund of License Commissioner	7.74		69.73		69.73	
Total Dallas County Commission	575.40		4,067.61	(21,450.83)	2,851.93	(20,235.15)
<b>Dallas County Schools</b>						
<b>Dallas County Board of Education</b>						
District #37 Ad Valorem Tax	11.23		60.80	(2,898.80)		(2,838.00)
County-Wide Taxes		(1,822.87)	428.90	(6,098.78)		(5,669.88)
Sub-Total Ad Valorem Taxes	11.23	(1,822.87)	489.70	(8,997.58)		(8,507.88)
County-Wide License Commissioner's Salary				(5,402.52)		(5,402.52)
District #37 License Commissioner's Salary				(2,498.36)		(2,498.36)
Total Dallas County Board of Education	11.23	(1,822.87)	489.70	(16,898.46)		(16,408.76)
Sub-Total Forward	\$ 586.63	\$ (1,822.87)	\$ 4,557.31	\$ (46,866.78)	\$ 2,851.93	\$ (45,161.40)



**Summary of Audit Settlement**  
**October 1, 2015 through September 30, 2019**

	2015-2016 Audit Settlement		Combined Amounts Due	Combined Amounts Overpaid	Net Settlement	
	Amounts Due	Amounts Overpaid			Amounts Due	Amounts Overpaid
Sub-Total Brought Forward	\$ 586.63	\$ (1,822.87)	\$ 4,557.31	\$ (46,866.78)	\$ 2,851.93	\$ (45,161.40)
<b>Selma City Board of Education</b>						
District #36 Ad Valorem Tax	4.16		4.16	(285.87)		(281.71)
County-Wide Taxes	1,515.53		5,317.86	(866.55)	4,451.31	
Sub-Total Ad Valorem Taxes	1,519.69		5,322.02	(1,152.42)	4,451.31	(281.71)
County-Wide License Commissioner's Salary				(5,662.63)		(5,662.63)
District #36 License Commissioner's Salary				(1,407.34)		(1,407.34)
Total Selma City Board of Education	1,519.69		5,322.02	(8,222.39)	4,451.31	(7,351.68)
Total Dallas County Schools	1,530.92	(1,822.87)	5,811.72	(25,120.85)	4,451.31	(23,760.44)
<b>Municipal</b>						
<b>Ad Valorem Taxes</b>						
Selma		(84.67)	27.03	(1,436.49)		(1,409.46)
Orrville		(9.98)	19.74	(61.18)		(41.44)
Sub-Total Ad Valorem Taxes		(94.65)	46.77	(1,497.67)		(1,450.90)
Selma License Commissioner's Salary				(12,539.28)		(12,539.28)
Selma Tax Assessor's Salary				(17,234.59)		(17,234.59)
Orrville License Commissioner's Salary				(58.11)		(58.11)
Total Municipal		(94.65)	46.77	(31,329.65)		(31,282.88)
Total	\$ 2,106.32	\$ (1,917.52)	\$ 9,926.10	\$ (86,418.82)	\$ 7,303.24	\$ (83,795.96)

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

	State	County	Board of Education	Municipal	Officer and Others	Fees and Commissions	Total
<b>Receipts</b>							
Motor Vehicle License	\$ 1,097,674.25	\$ 72,881.52	\$ 13,233.00	\$ 46,349.01	\$ 305.25	\$ 97,672.15	\$ 1,328,115.18
Business-Privilege License	29,306.56	28,211.21				6,500.73	64,018.50
Drivers License	127,940.50	5,713.50			1,904.50		135,558.50
Store License	483.62					422.17	905.79
Conservation License	4,491.90					316.20	4,808.10
Boat Registrations	22,561.00					2,174.00	24,735.00
Title Fees	47,040.00					9,335.00	56,375.00
Temporary Tags	10.50					5.25	15.75
Ad Valorem Tax	275,736.29	629,850.46	485,623.11	423,343.81		72,132.23	1,886,685.90
Transaction Fees						244,536.00	244,536.00
Casual Sales Tax	192,996.69	39,298.13		26,380.82		13,736.24	272,411.88
Mandatory Liability Insurance	27,720.00	3,080.00					30,800.00
Interest Earned		736.80					736.80
Other Fees						9,353.50	9,353.50
Total Receipts	1,825,961.31	779,771.62	498,856.11	496,073.64	2,209.75	456,183.47	4,059,055.90
<b>Disbursements</b>							
Remittances:							
Taxes, Licenses and Fees	1,826,033.56	780,362.19	499,570.18	329,528.86	2,209.75	456,983.18	3,894,687.72
License Commissioner's Salary	8,445.24	19,112.03	14,941.58	12,992.60			55,491.45
Tax Assessor's Salary				17,234.59			17,234.59
Reappraisal Budget				167,125.23			167,125.23
Total Disbursements	1,834,478.80	799,474.22	514,511.76	526,881.28	2,209.75	456,983.18	4,134,538.99
Balance Left To Be Settled at September 30, 2019	(8,517.49)	(19,702.60)	(15,655.65)	(30,807.64)		(799.71)	(75,483.09)
Amounts Due		736.80	428.90				1,165.70
Amounts Overpaid	(8,517.49)	(20,439.40)	(16,084.55)	(30,807.64)		(799.71)	(76,648.79)
Total	\$ (8,517.49)	\$ (19,702.60)	\$ (15,655.65)	\$ (30,807.64)	\$	\$ (799.71)	\$ (75,483.09)

**Summary of Motor Vehicle Ad Valorem Taxes**  
**October 1, 2018 through September 30, 2019**

	State Taxes	County Taxes	County School Taxes	Municipal Taxes	Commissions	Total
Assessed Valuations	45,581,620	45,581,620	45,581,620	16,853,660		
<b>Receipts</b>						
Gross Taxes Assessed	\$ 296,280.53	\$ 671,349.84	\$ 524,189.17	\$ 449,448.00	\$	\$ 1,941,267.54
Ad Valorem Taxes - Interest	546.85	1,367.80	929.75	914.87		3,759.27
Ad Valorem Taxes - Refunds	(466.31)	(1,097.37)	(825.01)	(656.94)		(3,045.63)
Credit Vouchers Redeemed	(10,365.67)	(22,352.31)	(18,436.50)	(25,399.63)		(76,554.11)
Sub-Total	285,995.40	649,267.96	505,857.41	424,306.30		1,865,427.07
Reappraisal Refund				20,252.83		20,252.83
Commissions Allowed	(10,762.11)	(19,920.50)	(20,234.30)	(21,215.32)	72,132.23	
Redemption Fees	503.00	503.00				1,006.00
Total	275,736.29	629,850.46	485,623.11	423,343.81	72,132.23	1,886,685.90
<b>Disbursements</b>						
Remittances	275,808.54	631,177.83	486,337.18	256,799.03	72,931.94	1,723,054.52
License Commissioner's Salary	8,445.24	19,112.03	14,941.58	12,992.60		55,491.45
Tax Assessor's Salary				17,234.59		17,234.59
Reappraisal Budget				167,125.23		167,125.23
Sub-Total	284,253.78	650,289.86	501,278.76	454,151.45	72,931.94	1,962,905.79
Amounts Due			428.90			428.90
Sub-Total	284,253.78	650,289.86	501,707.66	454,151.45	72,931.94	1,963,334.69
Amounts Overpaid	(8,517.49)	(20,439.40)	(16,084.55)	(30,807.64)	(799.71)	(76,648.79)
Total	\$ 275,736.29	\$ 629,850.46	\$ 485,623.11	\$ 423,343.81	\$ 72,132.23	\$ 1,886,685.90

**State Motor Vehicle Ad Valorem Taxes**  
**October 1, 2018 through September 30, 2019**

	<b>General</b>	<b>Soldier</b>	<b>School</b>	<b>Total</b>
Assessed Valuations	45,581,620	45,581,620	45,581,620	
<b>Receipts</b>				
Gross Taxes Assessed	\$ 113,954.05	\$ 45,581.62	\$ 136,744.86	\$ 296,280.53
Ad Valorem Taxes - Interest	210.68	82.09	254.08	546.85
Ad Valorem Taxes - Refunds	(179.35)	(71.74)	(215.22)	(466.31)
Credit Vouchers Redeemed	(3,985.82)	(1,595.06)	(4,784.79)	(10,365.67)
Sub-Total	109,999.56	43,996.91	131,998.93	285,995.40
Commissions Allowed	(3,928.39)	(1,708.31)	(5,125.41)	(10,762.11)
Redemption Fees	503.00			503.00
Total	106,574.17	42,288.60	126,873.52	275,736.29
<b>Disbursements</b>				
Remittances	106,636.48	42,291.03	126,881.03	275,808.54
License Commissioner's Salary	3,248.17	1,299.27	3,897.80	8,445.24
Sub-Total	109,884.65	43,590.30	130,778.83	284,253.78
Amounts Overpaid	(3,310.48)	(1,301.70)	(3,905.31)	(8,517.49)
Total	\$ 106,574.17	\$ 42,288.60	\$ 126,873.52	\$ 275,736.29

**County Motor Vehicle Ad Valorem Taxes**  
**October 1, 2018 through September 30, 2019**

	General	Road and Bridge	Fire Districts	Total
Assessed Valuations	45,581,620	45,581,620	29,022,740	
<b>Receipts</b>				
Gross Taxes Assessed	\$ 387,443.77	\$ 182,326.48	\$ 101,579.59	\$ 671,349.84
Ad Valorem Taxes - Interest	731.36	339.18	297.26	1,367.80
Ad Valorem Taxes - Refunds	(609.79)	(286.96)	(200.62)	(1,097.37)
Credit Vouchers Redeemed	(13,554.98)	(6,378.26)	(2,419.07)	(22,352.31)
Sub-Total	374,010.36	176,000.44	99,257.16	649,267.96
Commissions Allowed	(8,910.20)	(7,040.02)	(3,970.28)	(19,920.50)
Redemptions Fees	503.00			503.00
Total	365,603.16	168,960.42	95,286.88	629,850.46
<b>Disbursements</b>				
Remittances	366,489.81	169,176.42	95,511.60	631,177.83
License Commissioner's Salary	11,043.78	5,197.07	2,871.18	19,112.03
Sub-Total	377,533.59	174,373.49	98,382.78	650,289.86
Amounts Overpaid	(11,930.43)	(5,413.07)	(3,095.90)	(20,439.40)
Total	\$ 365,603.16	\$ 168,960.42	\$ 95,286.88	\$ 629,850.46

**County School Motor Vehicle Ad Valorem Taxes**  
**October 1, 2018 through September 30, 2019**

	County-Wide	District #37	Selma District #36	Total
Assessed Valuations	45,581,620	29,022,740	16,559,060	
<b>Receipts</b>				
Gross Taxes Assessed	\$ 387,443.77	\$ 87,068.22	\$ 49,677.18	\$ 524,189.17
Ad Valorem Taxes - Interest	675.67	162.00	92.08	929.75
Ad Valorem Taxes - Refunds	(609.79)	(171.96)	(43.26)	(825.01)
Credit Vouchers Redeemed	(13,553.74)	(2,073.61)	(2,809.15)	(18,436.50)
Sub-Total	373,955.91	84,984.65	46,916.85	505,857.41
Commissions Allowed	(14,958.24)	(3,399.38)	(1,876.68)	(20,234.30)
Total	358,997.67	81,585.27	45,040.17	485,623.11
<b>Disbursements</b>				
Remittances	359,456.69	81,780.00	45,100.49	486,337.18
License Commissioner's Salary	11,043.78	2,461.01	1,436.79	14,941.58
Sub-Total	370,500.47	84,241.01	46,537.28	501,278.76
Amounts Due	428.90			428.90
Sub-Total	370,929.37	84,241.01	46,537.28	501,707.66
Amounts Overpaid	(11,931.70)	(2,655.74)	(1,497.11)	(16,084.55)
Total	\$ 358,997.67	\$ 81,585.27	\$ 45,040.17	\$ 485,623.11

**County-Wide School Motor Vehicle Ad Valorem Taxes**  
**October 1, 2018 through September 30, 2019**

	<b>Dallas County Board of Education</b>	<b>Selma City Board of Education</b>	<b>Total County-Wide School Tax</b>
Allocation Determined By State Superintendent of Education	51.17663%	48.82337%	100.00%
<b><u>Receipts</u></b>			
Gross Taxes Assessed	\$ 198,280.66	\$ 189,163.11	\$ 387,443.77
Ad Valorem Taxes - Interest	345.79	329.88	675.67
Ad Valorem Taxes - Refunds	(312.07)	(297.72)	(609.79)
Credit Vouchers Redeemed	(6,936.35)	(6,617.39)	(13,553.74)
Sub-Total	<u>191,378.03</u>	<u>182,577.88</u>	<u>373,955.91</u>
Commissions Allowed	(7,655.12)	(7,303.12)	(14,958.24)
Total	<u><u>183,722.91</u></u>	<u><u>175,274.76</u></u>	<u><u>358,997.67</u></u>
<b><u>Disbursements</u></b>			
Remittances	183,044.70	176,411.99	359,456.69
License Commissioner's Salary	5,651.83	5,391.95	11,043.78
Sub-Total	<u>188,696.53</u>	<u>181,803.94</u>	<u>370,500.47</u>
Amounts Due	428.90		428.90
Sub-Total	<u>189,125.43</u>	<u>181,803.94</u>	<u>370,929.37</u>
Amounts Overpaid	(5,402.52)	(6,529.18)	(11,931.70)
Total	<u><u>\$ 183,722.91</u></u>	<u><u>\$ 175,274.76</u></u>	<u><u>\$ 358,997.67</u></u>

***Municipal Motor Vehicle Ad Valorem Taxes  
October 1, 2018 through September 30, 2019***

	<b>Selma</b>	<b>Orrville</b>	<b>Total</b>
Assessed Valuations	16,558,880	294,780	16,853,660
<b><u>Receipts</u></b>			
Gross Taxes Assessed	\$ 447,089.76	\$ 2,358.24	\$ 449,448.00
Ad Valorem Taxes - Interest	910.77	4.10	914.87
Ad Valorem Taxes - Refunds	(656.94)		(656.94)
Credit Vouchers Redeemed	(25,278.36)	(121.27)	(25,399.63)
Sub-Total	422,065.23	2,241.07	424,306.30
Reappraisal Refund	20,252.83		20,252.83
Commissions Allowed	(21,103.26)	(112.06)	(21,215.32)
Total	421,214.80	2,129.01	423,343.81
<b><u>Disbursements</u></b>			
Remittances	254,631.74	2,167.29	256,799.03
License Commissioner's Salary	12,931.14	61.46	12,992.60
Tax Assessor's Salary	17,234.59		17,234.59
Reappraisal Budget	167,125.23		167,125.23
Sub-Total	451,922.70	2,228.75	454,151.45
Amounts Overpaid	(30,707.90)	(99.74)	(30,807.64)
Total	\$ 421,214.80	\$ 2,129.01	\$ 423,343.81



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

	State	County	Board of Education	Municipal	Officer and Others	Fees and Commissions	Total
<b>Receipts</b>							
Motor Vehicle License	\$ 1,077,875.76	\$ 72,230.83	\$ 14,533.50	\$ 45,176.61	\$ 214.50	\$ 95,684.95	\$ 1,305,716.15
Business-Privilege License	30,498.09	29,310.77				6,973.86	66,782.72
Drivers License	138,852.75	6,235.50			2,078.50		147,166.75
Store License	501.02					439.95	940.97
Conservation License	6,452.50					340.85	6,793.35
Boat Registrations	23,045.00					2,270.00	25,315.00
Title Fees	41,690.00					8,303.00	49,993.00
Temporary Tags	9.00					4.50	13.50
Ad Valorem Tax	279,996.93	637,796.53	491,831.24	435,537.11		73,278.22	1,918,440.03
Casual Sales Tax	204,097.45	39,566.21		25,316.58		14,147.65	283,127.89
Mandatory Liability Insurance	31,320.00	3,480.00					34,800.00
Transaction Fees						240,040.00	240,040.00
Interest Earned		356.15					356.15
Other Fees						9,265.75	9,265.75
Total Receipts	1,834,338.50	788,975.99	506,364.74	506,030.30	2,293.00	450,748.73	4,088,751.26
<b>Disbursements</b>							
Remittances:							
Taxes, Licenses and Fees	1,825,943.55	767,857.60	494,906.61	316,420.92	2,293.00	450,960.45	3,858,382.13
License Commissioner's Salary	8,394.95	19,018.76	14,852.61	12,757.58			55,023.90
Tax Assessor's Salary				17,048.12			17,048.12
Reappraisal Budget				160,201.73			160,201.73
Total Disbursements	1,834,338.50	786,876.36	509,759.22	506,428.35	2,293.00	450,960.45	4,090,655.88
Balance Left To Be Settled at September 30, 2018		2,099.63	(3,394.48)	(398.05)		(211.72)	(1,904.62)
Amounts Due		2,099.63	1,424.48	19.74			3,543.85
Amounts Overpaid			(4,818.96)	(417.79)		(211.72)	(5,448.47)
Total	\$	\$ 2,099.63	\$ (3,394.48)	\$ (398.05)	\$	\$ (211.72)	\$ (1,904.62)

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

	State Taxes	County Taxes	County School Taxes	Municipal Taxes	Commissions	Total
Assessed Valuations	45,978,740	45,978,740	45,978,740	17,220,380		
<b>Receipts</b>						
Gross Taxes Assessed	\$ 298,861.81	\$ 676,340.09	\$ 528,755.51	\$ 459,784.54	\$	\$ 1,963,741.95
Ad Valorem Taxes - Interest	722.03	1,641.37	1,276.68	1,338.73		4,978.81
Refunds	(659.36)	(1,479.89)	(1,166.56)	(2,010.16)		(5,315.97)
Credit Vouchers Redeemed	(9,039.09)	(19,349.26)	(16,541.41)	(19,173.23)		(64,102.99)
Sub-Total	289,885.39	657,152.31	512,324.22	439,939.88		1,899,301.80
Commissions Allowed	(10,660.46)	(20,127.78)	(20,492.98)	(21,997.00)	73,278.22	
Reappraisal Refund				17,594.23		17,594.23
Redemption Fees	772.00	772.00				1,544.00
Total	279,996.93	637,796.53	491,831.24	435,537.11	73,278.22	1,918,440.03
<b>Disbursements</b>						
Remittances	271,601.98	617,034.29	480,373.11	245,927.73	73,489.94	1,688,427.05
License Commissioner's Salary	8,394.95	19,018.76	14,852.61	12,757.58		55,023.90
Tax Assessor's Salary				17,048.12		17,048.12
Reappraisal Budget				160,201.73		160,201.73
Sub-Total	279,996.93	636,053.05	495,225.72	435,935.16	73,489.94	1,920,700.80
Amounts Due		1,743.48	1,424.48	19.74		3,187.70
Sub-Total	279,996.93	637,796.53	496,650.20	435,954.90	73,489.94	1,923,888.50
Amounts Overpaid			(4,818.96)	(417.79)	(211.72)	(5,448.47)
Total	\$ 279,996.93	\$ 637,796.53	\$ 491,831.24	\$ 435,537.11	\$ 73,278.22	\$ 1,918,440.03

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

	<b>General</b>	<b>Soldier</b>	<b>School</b>	<b>Total</b>
Assessed Valuations	45,978,740	45,978,740	45,978,740	
<b>Receipts</b>				
Gross Taxes Assessed	\$ 114,946.85	\$ 45,978.74	\$ 137,936.22	\$ 298,861.81
Ad Valorem Taxes - Interest	278.28	109.12	334.63	722.03
Refunds	(253.60)	(101.44)	(304.32)	(659.36)
Credit Vouchers Redeemed	(3,476.04)	(1,390.77)	(4,172.28)	(9,039.09)
Sub-Total	111,495.49	44,595.65	133,794.25	289,885.39
Commissions Allowed	(3,506.25)	(1,789.85)	(5,364.36)	(10,660.46)
Redemption Fees	772.00			772.00
Total	108,761.24	42,805.80	128,429.89	279,996.93
<b>Disbursements</b>				
Remittances	105,532.41	41,514.27	124,555.30	271,601.98
License Commissioner's Salary	3,228.83	1,291.53	3,874.59	8,394.95
Total	\$ 108,761.24	\$ 42,805.80	\$ 128,429.89	\$ 279,996.93

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

	General	Road and Bridge	Fire Districts	Total
Assessed Valuations	45,978,740	45,978,740	29,030,240	
<b>Receipts</b>				
Gross Taxes Assessed	\$ 390,819.29	\$ 183,914.96	\$ 101,605.84	\$ 676,340.09
Ad Valorem Taxes - Interest	955.07	446.57	239.73	1,641.37
Refunds	(862.24)	(405.76)	(211.89)	(1,479.89)
Credit Vouchers Redeemed	(11,495.50)	(5,409.46)	(2,444.30)	(19,349.26)
Sub-Total	379,416.62	178,546.31	99,189.38	657,152.31
Commissions Allowed	(9,018.34)	(7,141.86)	(3,967.58)	(20,127.78)
Redemptions Fees	772.00			772.00
Total	371,170.28	171,404.45	95,221.80	637,796.53
<b>Disbursements</b>				
Remittances	359,841.51	165,539.23	91,653.55	617,034.29
License Commissioner's Salary	10,978.01	5,166.12	2,874.63	19,018.76
Sub-Total	370,819.52	170,705.35	94,528.18	636,053.05
Amounts Due	350.76	699.10	693.62	1,743.48
Total	\$ 371,170.28	\$ 171,404.45	\$ 95,221.80	\$ 637,796.53

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

	County-Wide	District #37	Selma District #36	Total
Assessed Valuations	45,978,740	29,030,240	16,948,500	
<b>Receipts</b>				
Gross Taxes Assessed	\$ 390,819.29	\$ 87,090.72	\$ 50,845.50	\$ 528,755.51
Ad Valorem Taxes - Interest	934.44	212.40	129.84	1,276.68
Refunds	(862.24)	(181.62)	(122.70)	(1,166.56)
Credit Vouchers Redeemed	(11,839.00)	(2,446.22)	(2,256.19)	(16,541.41)
Sub-Total	379,052.49	84,675.28	48,596.45	512,324.22
Commissions Allowed	(15,162.10)	(3,387.02)	(1,943.86)	(20,492.98)
Total	363,890.39	81,288.26	46,652.59	491,831.24
<b>Disbursements</b>				
Remittances	353,407.65	81,565.71	45,399.75	480,373.11
License Commissioner's Salary	10,978.01	2,463.97	1,410.63	14,852.61
Sub-Total	364,385.66	84,029.68	46,810.38	495,225.72
Amounts Due	1,424.48			1,424.48
Sub-Total	365,810.14	84,029.68	46,810.38	496,650.20
Amounts Overpaid	(1,919.75)	(2,741.42)	(157.79)	(4,818.96)
Total	\$ 363,890.39	\$ 81,288.26	\$ 46,652.59	\$ 491,831.24

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

	<b>Dallas County Board of Education</b>	<b>Selma City Board of Education</b>	<b>Total County-Wide School Tax</b>
Allocation Determined By State Superintendent of Education	49.29819%	50.70181%	100.00%
<b><u>Receipts</u></b>			
Gross Taxes Assessed	\$ 192,666.84	\$ 198,152.45	\$ 390,819.29
Ad Valorem Taxes - Interest	460.66	473.78	934.44
Ad Valorem Taxes - Refunds	(425.07)	(437.17)	(862.24)
Credit Vouchers Redeemed	(5,836.41)	(6,002.59)	(11,839.00)
Sub-Total	<u>186,866.02</u>	<u>192,186.47</u>	<u>379,052.49</u>
Commissions Allowed	(7,474.64)	(7,687.46)	(15,162.10)
Total	<u><u>179,391.38</u></u>	<u><u>184,499.01</u></u>	<u><u>363,890.39</u></u>
<b><u>Disbursements</u></b>			
Remittances	175,899.17	177,508.48	353,407.65
License Commissioner's Salary	5,411.96	5,566.05	10,978.01
Sub-Total	<u>181,311.13</u>	<u>183,074.53</u>	<u>364,385.66</u>
Amounts Due		1,424.48	1,424.48
Sub-Total	<u>181,311.13</u>	<u>184,499.01</u>	<u>365,810.14</u>
Amounts Overpaid	(1,919.75)		(1,919.75)
Total	<u><u>\$ 179,391.38</u></u>	<u><u>\$ 184,499.01</u></u>	<u><u>\$ 363,890.39</u></u>

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

	<b>Selma</b>	<b>Orrville</b>	<b>Total</b>
Assessed Valuations	16,948,500	271,880	17,220,380
<b><u>Receipts</u></b>			
Gross Taxes Assessed	\$ 457,609.50	\$ 2,175.04	\$ 459,784.54
Ad Valorem Taxes - Interest	1,333.84	4.89	1,338.73
Ad Valorem Taxes - Refunds	(2,010.16)		(2,010.16)
Credit Vouchers Redeemed	(19,134.72)	(38.51)	(19,173.23)
Sub-Total	437,798.46	2,141.42	439,939.88
Commissions Allowed	(21,889.92)	(107.08)	(21,997.00)
Reappraisal Refund	17,594.23		17,594.23
Total	433,502.77	2,034.34	435,537.11
<b><u>Disbursements</u></b>			
Remittances	243,975.08	1,952.65	245,927.73
License Commissioner's Salary	12,695.63	61.95	12,757.58
Tax Assessor's Salary	17,048.12		17,048.12
Reappraisal Budget	160,201.73		160,201.73
Sub-Total	433,920.56	2,014.60	435,935.16
Amounts Due		19.74	19.74
Sub-Total	433,920.56	2,034.34	435,954.90
Amounts Overpaid	(417.79)		(417.79)
Total	\$ 433,502.77	\$ 2,034.34	\$ 435,537.11

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

	State	County	Board of Education	Municipal	Officer and Others	Fees and Commissions	Total
<b>Receipts</b>							
Motor Vehicle License	\$ 1,079,218.62	\$ 73,208.16	\$ 16,368.00	\$ 44,597.70	\$ 214.50	\$ 95,116.90	\$ 1,308,723.88
Business-Privilege License	30,313.74	29,043.47				6,771.06	66,128.27
Drivers License	143,701.75	6,421.50			2,140.50		152,263.75
Store License	532.23					456.47	988.70
Conservation License	2,658.25					258.45	2,916.70
Boat Registrations	23,966.00					2,354.00	26,320.00
Title Fees	40,040.00					7,968.00	48,008.00
Temporary Tags	28.50					14.25	42.75
Ad Valorem Tax	300,747.51	685,413.06	528,745.80	464,912.76		78,454.20	2,058,273.33
Casual Sales Tax	162,836.23	32,180.32		17,720.32		11,298.91	224,035.78
Mandatory Liability Insurance	49,500.00	5,500.00					55,000.00
Transaction Fees						238,795.00	238,795.00
Interest Earned		229.81					229.81
Other Fees						9,283.25	9,283.25
Total Receipts	1,833,542.83	831,996.32	545,113.80	527,230.78	2,355.00	450,770.49	4,191,009.22
<b>Disbursements</b>							
Remittances:							
Taxes, Licenses and Fees	1,824,215.59	810,355.73	528,578.79	310,600.29	2,355.00	450,684.09	3,926,789.49
License Commissioner's Salary	9,327.24	21,071.21	16,502.06	14,622.75			61,523.26
Tax Assessor's Salary				16,860.05			16,860.05
Reappraisal Budget				185,130.23			185,130.23
Total Disbursements	1,833,542.83	831,426.94	545,080.85	527,213.32	2,355.00	450,684.09	4,190,303.03
Balance Left To Be Settled at September 30, 2017		569.38	32.95	17.46		86.40	706.19
Amounts Due		569.38	2,427.42	27.03		86.40	3,110.23
Amounts Overpaid			(2,394.47)	(9.57)			(2,404.04)
Total	\$	\$ 569.38	\$ 32.95	\$ 17.46	\$	\$ 86.40	\$ 706.19



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

	State Taxes	County Taxes	County School Taxes	Municipal Taxes	Commissions	Total
Assessed Valuations	49,413,560	49,413,560	49,413,560	18,286,280		
<b>Receipts</b>						
Gross Taxes Assessed	\$ 321,188.14	\$ 727,651.89	\$ 568,255.94	\$ 488,100.62	\$	\$ 2,105,196.59
Ad Valorem Taxes - Interest	785.14	1,791.77	1,406.17	1,338.05		5,321.13
Refunds	(316.03)	(690.35)	(555.95)	(2,167.32)		(3,729.65)
Credit Vouchers Redeemed	(10,374.92)	(22,856.47)	(18,329.28)	(20,820.97)		(72,381.64)
Sub-Total	311,282.33	705,896.84	550,776.88	466,450.38		2,034,406.43
Reappraisal Budget Refund				21,784.90		21,784.90
Commissions Allowed	(11,575.82)	(21,524.78)	(22,031.08)	(23,322.52)	78,454.20	
Redemption Fees	1,041.00	1,041.00				2,082.00
Total	300,747.51	685,413.06	528,745.80	464,912.76	78,454.20	2,058,273.33
<b>Disbursements</b>						
Remittances	291,420.27	664,002.28	512,210.79	248,282.27	78,367.80	1,794,283.41
License Commissioner's Salary	9,327.24	21,071.21	16,502.06	14,622.75		61,523.26
Tax Assessor's Salary				16,860.05		16,860.05
Reappraisal Budget				185,130.23		185,130.23
Sub-Total	300,747.51	685,073.49	528,712.85	464,895.30	78,367.80	2,057,796.95
Amounts Due		339.57	2,427.42	27.03	86.40	2,880.42
Sub-Total	300,747.51	685,413.06	531,140.27	464,922.33	78,454.20	2,060,677.37
Amounts Overpaid			(2,394.47)	(9.57)		(2,404.04)
Total	\$ 300,747.51	\$ 685,413.06	\$ 528,745.80	\$ 464,912.76	\$ 78,454.20	\$ 2,058,273.33

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

	<b>General</b>	<b>Soldier</b>	<b>School</b>	<b>Total</b>
Assessed Valuations	49,413,560	49,413,560	49,413,560	
<b>Receipts</b>				
Gross Taxes Assessed	\$ 123,533.90	\$ 49,413.56	\$ 148,240.68	\$ 321,188.14
Ad Valorem Taxes - Interest	302.41	119.32	363.41	785.14
Refunds	(121.55)	(48.62)	(145.86)	(316.03)
Credit Vouchers Redeemed	(3,994.35)	(1,587.81)	(4,792.76)	(10,374.92)
Sub-Total	119,720.41	47,896.45	143,665.47	311,282.33
Commissions Allowed	(3,893.73)	(1,927.91)	(5,754.18)	(11,575.82)
Redemption Fees	1,041.00			1,041.00
Total	116,867.68	45,968.54	137,911.29	300,747.51
<b>Disbursements</b>				
Remittances	113,280.28	44,533.58	133,606.41	291,420.27
License Commissioner's Salary	3,587.40	1,434.96	4,304.88	9,327.24
Total	\$ 116,867.68	\$ 45,968.54	\$ 137,911.29	\$ 300,747.51

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

	General	Road and Bridge	Fire Districts	Total
Assessed Valuations	49,413,560	49,413,560	31,423,540	
<b>Receipts</b>				
Gross Taxes Assessed	\$ 420,015.26	\$ 197,654.24	\$ 109,982.39	\$ 727,651.89
Ad Valorem Taxes - Interest	1,033.37	484.67	273.73	1,791.77
Refunds	(413.27)	(194.48)	(82.60)	(690.35)
Credit Vouchers Redeemed	(13,580.43)	(6,390.90)	(2,885.14)	(22,856.47)
Sub-Total	407,054.93	191,553.53	107,288.38	705,896.84
Commissions Allowed	(9,571.10)	(7,662.14)	(4,291.54)	(21,524.78)
Redemptions Fees	1,041.00			1,041.00
Total	<u>398,524.83</u>	<u>183,891.39</u>	<u>102,996.84</u>	<u>685,413.06</u>
<b>Disbursements</b>				
Remittances	386,063.48	178,141.61	99,797.19	664,002.28
License Commissioner's Salary	12,197.17	5,739.84	3,134.20	21,071.21
Sub-Total	398,260.65	183,881.45	102,931.39	685,073.49
Amounts Due	264.18	9.94	65.45	339.57
Total	<u>\$ 398,524.83</u>	<u>\$ 183,891.39</u>	<u>\$ 102,996.84</u>	<u>\$ 685,413.06</u>

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

	County-Wide	District #37	Selma District #36	Total
Assessed Valuations	49,413,560	31,423,540	17,990,020	
<b>Receipts</b>				
Gross Taxes Assessed	\$ 420,015.26	\$ 94,270.62	\$ 53,970.06	\$ 568,255.94
Ad Valorem Taxes - Interest	1,030.56	246.53	129.08	1,406.17
Refunds	(413.27)	(67.62)	(75.06)	(555.95)
Credit Vouchers Redeemed	(13,547.48)	(2,473.17)	(2,308.63)	(18,329.28)
Sub-Total	407,085.07	91,976.36	51,715.45	550,776.88
Commissions Allowed	(16,283.40)	(3,679.06)	(2,068.62)	(22,031.08)
Total	390,801.67	88,297.30	49,646.83	528,745.80
<b>Disbursements</b>				
Remittances	378,582.81	85,561.27	48,066.71	512,210.79
License Commissioner's Salary	12,197.17	2,686.46	1,618.43	16,502.06
Sub-Total	390,779.98	88,247.73	49,685.14	528,712.85
Amounts Due	2,377.85	49.57		2,427.42
Sub-Total	393,157.83	88,297.30	49,685.14	531,140.27
Amounts Overpaid	(2,356.16)		(38.31)	(2,394.47)
Total	\$ 390,801.67	\$ 88,297.30	\$ 49,646.83	\$ 528,745.80

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

	<b>Dallas County Board of Education</b>	<b>Selma City Board of Education</b>	<b>Total County-Wide School Tax</b>
Allocation Determined By State Superintendent of Education	48.96069%	51.03931%	100.00%
<b><u>Receipts</u></b>			
Gross Taxes Assessed	\$ 205,642.37	\$ 214,372.89	\$ 420,015.26
Ad Valorem Taxes - Interest	504.57	525.99	1,030.56
Ad Valorem Taxes - Refunds	(202.34)	(210.93)	(413.27)
Credit Vouchers Redeemed	(6,632.94)	(6,914.54)	(13,547.48)
Sub-Total	<u>199,311.66</u>	<u>207,773.41</u>	<u>407,085.07</u>
Commissions Allowed	(7,972.46)	(8,310.94)	(16,283.40)
Total	<u><u>191,339.20</u></u>	<u><u>199,462.47</u></u>	<u><u>390,801.67</u></u>
<b><u>Disbursements</u></b>			
Remittances	187,723.54	190,859.27	378,582.81
License Commissioner's Salary	5,971.82	6,225.35	12,197.17
Sub-Total	<u>193,695.36</u>	<u>197,084.62</u>	<u>390,779.98</u>
Amounts Due		2,377.85	2,377.85
Sub-Total	<u>193,695.36</u>	<u>199,462.48</u>	<u>393,157.83</u>
Amounts Overpaid	(2,356.16)		(2,356.16)
Total	<u><u>\$ 191,339.20</u></u>	<u><u>\$ 199,462.48</u></u>	<u><u>\$ 390,801.67</u></u>

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

	Selma	Orrville	Total
Assessed Valuations	17,990,020	296,260	18,286,280
<b><u>Receipts</u></b>			
Gross Taxes Assessed	\$ 485,730.54	\$ 2,370.08	\$ 488,100.62
Ad Valorem Taxes - Interest	1,330.23	7.82	1,338.05
Refunds	(2,167.32)		(2,167.32)
Credit Vouchers Redeemed	(20,776.27)	(44.70)	(20,820.97)
Sub-Total	464,117.18	2,333.20	466,450.38
Reappraisal Budget Refund	21,784.90		21,784.90
Commissions Allowed	(23,205.86)	(116.66)	(23,322.52)
Total	462,696.22	2,216.54	464,912.76
<b><u>Disbursements</u></b>			
Remittances	246,113.08	2,169.19	248,282.27
License Commissioner's Salary	14,565.83	56.92	14,622.75
Tax Assessor's Salary	16,860.05		16,860.05
Reappraisal Budget	185,130.23		185,130.23
Sub-Total	462,669.19	2,226.11	464,895.30
Amounts Due	27.03		27.03
Sub-Total	462,696.22	2,226.11	464,922.33
Amounts Overpaid		(9.57)	(9.57)
Total	\$ 462,696.22	\$ 2,216.54	\$ 464,912.76

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

	State	County	Board of Education	Municipal	Officer and Others	Fees and Commissions	Total
<b>Receipts</b>							
Motor Vehicle License	\$ 1,093,103.21	\$ 74,692.43	\$ 17,863.50	\$ 45,236.97	\$ 328.14	\$ 97,053.39	\$ 1,328,277.64
Business-Privilege License	33,357.94	32,043.03				7,391.76	72,792.73
Drivers License	167,679.00	7,444.50			2,481.50		177,605.00
Store License	524.94					455.99	980.93
Conservation License	5,514.90					267.10	5,782.00
Boat Registrations	25,269.00					2,476.00	27,745.00
Title Fees	40,675.00					8,091.00	48,766.00
Temporary Tags	6.00					3.00	9.00
Ad Valorem Tax	313,797.54	712,786.01	551,561.36	491,856.15		82,567.33	2,152,568.39
Casual Sales Tax	185,966.89	35,389.99		23,350.93		12,971.00	257,678.81
Mandatory Liability Insurance	27,360.00	3,040.00					30,400.00
Transaction Fees						245,760.00	245,760.00
Interest Earned		161.42					161.42
Other Fees						9,413.00	9,413.00
Total Receipts	1,893,254.42	865,557.38	569,424.86	560,444.05	2,809.64	466,449.57	4,357,939.92
<b>Disbursements</b>							
Remittances:							
Taxes, Licenses and Fees	1,883,892.21	843,875.40	552,802.19	365,130.51	2,809.64	466,353.96	4,114,863.91
License Commissioner's Salary	9,362.21	21,202.19	16,914.62	14,258.68			61,737.70
Tax Assessor's Salary				16,789.86			16,789.86
Reappraisal Budget				164,359.65			164,359.65
Total Disbursements	1,893,254.42	865,077.59	569,716.81	560,538.70	2,809.64	466,353.96	4,357,751.12
Balance Left To Be Settled at September 30, 2016		479.79	(291.95)	(94.65)		95.61	188.80
Amounts Due		479.79	1,530.92			95.61	2,106.32
Amounts Overpaid			(1,822.87)	(94.65)			(1,917.52)
Total	\$	\$ 479.79	\$ (291.95)	\$ (94.65)	\$	\$ 95.61	\$ 188.80

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

	State Taxes	County Taxes	County School Taxes	Municipal Taxes	Commissions	Total
Assessed Valuations	51,552,660	51,552,660	51,552,660	19,636,900		
<b>Receipts</b>						
Gross Taxes Assessed	\$ 335,092.29	\$ 757,008.08	\$ 592,855.59	\$ 525,339.52		\$ 2,210,295.48
Ad Valorem Taxes - Interest	1,118.72	2,536.60	1,995.25	1,998.59		7,649.16
Refunds	(1,096.94)	(2,619.38)	(1,940.74)	(1,502.53)		(7,159.59)
Credit Vouchers Redeemed	(10,381.52)	(22,923.33)	(18,367.02)	(20,382.81)		(72,054.68)
Sub-Total	324,732.55	734,001.97	574,543.08	505,452.77		2,138,730.37
Reappraisal Budget Refund				11,676.02		11,676.02
Commissions Allowed	(12,016.01)	(22,296.96)	(22,981.72)	(25,272.64)	82,567.33	
Redemption Fees	1,081.00	1,081.00				2,162.00
Total	313,797.54	712,786.01	551,561.36	491,856.15	82,567.33	2,152,568.39
<b>Disbursements</b>						
Remittances	304,435.33	691,265.45	534,938.69	296,542.61	82,471.72	1,909,653.80
License Commissioner's Salary	9,362.21	21,202.19	16,914.62	14,258.68		61,737.70
Tax Assessor's Salary				16,789.86		16,789.86
Reappraisal Budget				164,359.65		164,359.65
Sub-Total	313,797.54	712,467.64	551,853.31	491,950.80	82,471.72	2,152,541.01
Amounts Due		318.37	1,530.92		95.61	1,944.90
Sub-Total	313,797.54	712,786.01	553,384.23	491,950.80	82,567.33	2,154,485.91
Amounts Overpaid			(1,822.87)	(94.65)		(1,917.52)
Total	\$ 313,797.54	\$ 712,786.01	\$ 551,561.36	\$ 491,856.15	\$ 82,567.33	\$ 2,152,568.39



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

	<b>General</b>	<b>Soldier</b>	<b>School</b>	<b>Total</b>
Assessed Valuations	51,552,660	51,552,660	51,552,660	
<b>Receipts</b>				
Gross Taxes Assessed	\$ 128,881.65	\$ 51,552.66	\$ 154,657.98	\$ 335,092.29
Ad Valorem Taxes - Interest	430.82	170.05	517.85	1,118.72
Refunds	(421.90)	(168.76)	(506.28)	(1,096.94)
Credit Vouchers Redeemed	(3,992.97)	(1,597.13)	(4,791.42)	(10,381.52)
Sub-Total	124,897.60	49,956.82	149,878.13	324,732.55
Commissions Allowed	(4,002.53)	(2,003.33)	(6,010.15)	(12,016.01)
Redemption Fees	1,081.00			1,081.00
Total	121,976.07	47,953.49	143,867.98	313,797.54
<b>Disbursements</b>				
Remittances	118,375.20	46,513.22	139,546.91	304,435.33
License Commissioner's Salary	3,600.87	1,440.27	4,321.07	9,362.21
Total	\$ 121,976.07	\$ 47,953.49	\$ 143,867.98	\$ 313,797.54

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

	General	Road and Bridge	Fire Districts	Total
Assessed Valuations	51,552,660	51,552,660	32,171,380	
<b>Receipts</b>				
Gross Taxes Assessed	\$ 438,197.61	\$ 206,210.64	\$ 112,599.83	\$ 757,008.08
Ad Valorem Taxes - Interest	1,469.78	690.31	376.51	2,536.60
Refunds	(1,434.46)	(675.04)	(509.88)	(2,619.38)
Receipts for Credit/Credit Vouchers Redeemed	(13,576.20)	(6,388.56)	(2,958.57)	(22,923.33)
Sub-Total	424,656.73	199,837.35	109,507.89	734,001.97
Commissions Allowed	(9,923.14)	(7,993.50)	(4,380.32)	(22,296.96)
Redemptions Fees	1,081.00			1,081.00
Total	415,814.59	191,843.85	105,127.57	712,786.01
<b>Disbursements</b>				
Remittances	403,285.99	186,062.28	101,917.18	691,265.45
License Commissioner's Salary	12,243.13	5,761.44	3,197.62	21,202.19
Sub-Total	415,529.12	191,823.72	105,114.80	712,467.64
Amounts Due	285.47	20.13	12.77	318.37
Total	\$ 415,814.59	\$ 191,843.85	\$ 105,127.57	\$ 712,786.01

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

	County-Wide	District #37	Selma District #36	Total
Assessed Valuations	51,552,660	32,171,380	19,381,280	
<b>Receipts</b>				
Gross Taxes Assessed	\$ 438,197.61	\$ 96,514.14	\$ 58,143.84	\$ 592,855.59
Ad Valorem Taxes - Interest	1,467.69	333.54	194.02	1,995.25
Refunds	(1,434.46)	(437.04)	(69.24)	(1,940.74)
Receipts for Credit/Credit Vouchers Redeemed	(13,575.75)	(2,535.81)	(2,255.46)	(18,367.02)
Sub-Total	424,655.09	93,874.83	56,013.16	574,543.08
Commissions Allowed	(16,986.20)	(3,755.00)	(2,240.52)	(22,981.72)
Total	407,668.89	90,119.83	53,772.64	551,561.36
<b>Disbursements</b>				
Remittances	395,382.98	87,367.49	52,188.22	534,938.69
License Commissioner's Salary	12,593.25	2,741.11	1,580.26	16,914.62
Sub-Total	407,976.23	90,108.60	53,768.48	551,853.31
Amounts Due	1,515.53	11.23	4.16	1,530.92
Sub-Total	409,491.76	90,119.83	53,772.64	553,384.23
Amounts Overpaid	(1,822.87)			(1,822.87)
Total	\$ 407,668.89	\$ 90,119.83	\$ 53,772.64	\$ 551,561.36

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

	<b>Dallas County Board of Education</b>	<b>Selma City Board of Education</b>	<b>Total County-Wide School Tax</b>
Allocation Determined By State Superintendent of Education	49.16305%	50.83695%	100.00%
<b><u>Receipts</u></b>			
Gross Taxes Assessed	\$ 215,431.30	\$ 222,766.31	\$ 438,197.61
Ad Valorem Taxes - Interest	721.56	746.13	1,467.69
Ad Valorem Taxes - Refunds	(705.22)	(729.24)	(1,434.46)
Credit Vouchers Redeemed	(6,674.25)	(6,901.50)	(13,575.75)
Sub-Total	208,773.39	215,881.70	424,655.09
Commissions Allowed	(8,350.93)	(8,635.27)	(16,986.20)
Total	200,422.46	207,246.43	407,668.89
<b><u>Disbursements</u></b>			
Remittances	196,054.10	199,328.88	395,382.98
License Commissioner's Salary	6,191.23	6,402.02	12,593.25
Sub-Total	202,245.33	205,730.90	407,976.23
Amounts Due		1,515.53	1,515.53
Sub-Total	202,245.33	207,246.43	409,491.76
Amounts Overpaid	(1,822.87)		(1,822.87)
Total	\$ 200,422.46	\$ 207,246.43	\$ 407,668.89

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

	<b>Selma</b>	<b>Orrville</b>	<b>Total</b>
Assessed Valuations	19,381,280	255,620	19,636,900
<b><u>Receipts</u></b>			
Gross Taxes Assessed	\$ 523,294.56	\$ 2,044.96	\$ 525,339.52
Ad Valorem Taxes - Interest	1,991.85	6.74	1,998.59
Refunds	(1,502.53)		(1,502.53)
Credit Vouchers Redeemed	(20,298.99)	(83.82)	(20,382.81)
Sub-Total	503,484.89	1,967.88	505,452.77
Reappraisal Budget Refund	11,676.02		11,676.02
Commissions Allowed	(25,174.24)	(98.40)	(25,272.64)
Total	489,986.67	1,869.48	491,856.15
<b><u>Disbursements</u></b>			
Remittances	294,710.83	1,831.78	296,542.61
License Commissioner's Salary	14,211.00	47.68	14,258.68
Tax Assessor's Salary	16,789.86		16,789.86
Reappraisal Budget	164,359.65		164,359.65
Sub-Total	490,071.34	1,879.46	491,950.80
Amounts Overpaid	(84.67)	(9.98)	(94.65)
Total	\$ 489,986.67	\$ 1,869.48	\$ 491,856.15

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***Rates of Taxation***  
***October 1, 2015 through September 30, 2019***

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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	8.5 Mills
Road and Bridge	4.0 Mills
Fire District	3.5 Mills
County-Wide School	8.5 Mills
School Districts	3.0 Mills

**Municipal Taxes**

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

Selma	27.0 Mills
Orrville	8.0 Mills

***Special Funds of the License Commissioner  
Summary of Receipts, Disbursements and Balances  
October 1, 2015 through September 30, 2019***

	Special Fund	Motor Vehicle Special Training Fund	Special Licensing Officials' Fund	Total
<b>Receipts</b>				
Interest Earned	\$ 241.77	\$	\$	241.77
Motor Vehicle Transfer Penalties		10,367.20		10,367.20
Reinstatement Fees			7,620.00	7,620.00
Total Receipts	<u>241.77</u>	<u>10,367.20</u>	<u>7,620.00</u>	<u>18,228.97</u>
<b>Disbursements</b>				
Accounting Services			1,918.14	1,918.14
Training and Education		1,305.34		1,305.34
Equipment		3,100.00		3,100.00
Miscellaneous		2,096.73		2,096.73
Total Disbursements		<u>6,502.07</u>	<u>1,918.14</u>	<u>8,420.21</u>
Excess of Receipts Over/(Under) Disbursements	241.77	3,865.13	5,701.86	9,808.76
Balances - October 1, 2015	<u>195.68</u>	<u>4,794.71</u>	<u>2,416.93</u>	<u>7,407.32</u>
Balances - September 30, 2019	<u>\$ 437.45</u>	<u>\$ 8,659.84</u>	<u>\$ 8,118.79</u>	<u>\$ 17,216.08</u>