

Report on the

# Office of Judge of Probate

Cleburne County, Alabama

October 1, 2010 through September 30, 2012

Filed: February 7, 2014



## Department of Examiners of Public Accounts

50 North Ripley Street, Room 3201

P.O. Box 302251

Montgomery, Alabama 36130-2251

Website: [www.examiners.alabama.gov](http://www.examiners.alabama.gov)

*Ronald L. Jones, Chief Examiner*





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

P.O. Box 302251, Montgomery, AL 36130-2251  
50 North Ripley Street, Room 3201  
Montgomery, Alabama 36104-3833  
Telephone (334) 242-9200  
FAX (334) 242-1775

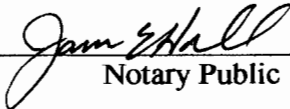
Ronald L. Jones  
Chief Examiner

Honorable Ronald L. Jones  
Chief Examiner of Public Accounts  
Montgomery, Alabama 36130

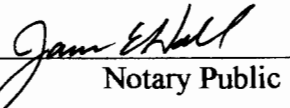
Dear Sir:

Under the authority of the *Code of Alabama 1975*, Section 41-5-21, we submit this report on the results of the examination of the Office of Judge of Probate, Cleburne County, Alabama, for the period October 1, 2010 through September 30, 2012.

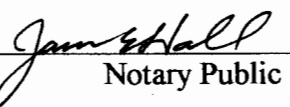
Sworn to and subscribed before me this  
the 22<sup>nd</sup> day of January, 2014.

  
Notary Public

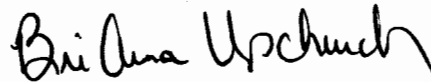
Sworn to and subscribed before me this  
the 22<sup>nd</sup> day of January, 2014.

  
Notary Public

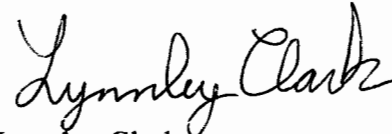
Sworn to and subscribed before me this  
the 22<sup>nd</sup> day of January, 2014.

  
Notary Public

Respectfully submitted,



BriAnna Upchurch  
Examiner of Public Accounts



Lynnley Clark  
Examiner of Public Accounts



Brittany Parker  
Examiner of Public Accounts

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Department of  
**Examiners of Public Accounts**

**SUMMARY**

**Office of Judge of Probate  
Cleburne County, Alabama  
October 1, 2010 through September 30, 2012**

The Office of Judge of Probate, Cleburne 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 license 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.

Act Number 2012-546, Acts of Alabama, provided for an additional \$25 fee for a marriage license and a petition for adoption filed in the probate court. Of this fee, \$20 is earmarked for the operation of the Calhoun/Cleburne Children's Center. The remaining \$5 is paid to the Probate Judge's discretionary fund.

Act Number 2002-330, Acts of Alabama, provided for an increase in the fee for celebrating the rites of matrimony for nonresidents of Cleburne County to \$54. Of this fee, \$25 is earmarked for the Probate Judge's discretionary fund. The remaining amount is paid to the County General Fund. Cleburne County residents are assessed a \$29 fee for celebrating the rites of matrimony. Of this fee, \$9 is paid to the Probate Judge's discretionary fund with the remaining amount being paid to the County General Fund.

Act Number 90-643, Acts of Alabama, as amended by Act Number 95-779, Acts of Alabama, provides for a \$3 fee for each real property instrument and personal property instrument filed in the Office of the Judge of Probate. This law also provided for a \$3 fee for each certified or formal copy of a record retrieval by the probate office. The fee shall be paid into the county general fund for upgrading the recordkeeping system in the Office of the Judge of Probate.

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

Honorable Ryan Robertson served as Judge of Probate during the examination period.

Exhibits 2 through 15 provide information on the taxes that were assessed and collected by the Judge of Probate during the examination. These taxes were assessed based on the rates shown on Exhibit 16 for the State, County, Board of Education, and various municipalities.

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 41-5-14.

Findings are numbered and reported by the fiscal year in which the finding originally occurred.

Findings that were presented in the prior examination have not been resolved as shown on the Schedule of State and Local Compliance and Other Findings and they are summarized below.

### **UNRESOLVED PRIOR FINDINGS**

- ◆ 2008-02 relates to bank reconciliations that were not accurately performed.
- ◆ 2003-01 relates to probate fees not being disbursed in a timely manner.
- ◆ 2003-02 relates to deposits not being made in a timely manner.

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

Exhibit 1 summarizes the amount 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 following official was invited to an exit conference to discuss the findings and recommendations appearing in this report: Honorable Ryan Robertson, Judge of Probate. The following individuals attended the exit conference held at the office of the Judge of Probate: Honorable Ryan Robertson, Judge of Probate; and representatives from the Department of Examiners of Public Accounts: Gwyn M. Griggs, Audit Manager and BriAnna Upchurch, Examiner of Public Accounts.

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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, 2010 through September 30, 2012***

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<b>Ref. No.</b>	<b>Finding/Noncompliance</b>
2008-02	<p><b><u>Finding:</u></b> Minimum accounting standards prescribed by the Chief Examiner of Public Accounts require that all bank accounts be reconciled monthly to the cashbook balance and an analysis made of amounts on hand. Bank accounts were not accurately reconciled. Many accounts were over/under, and the reason for the overages/shortages could not be determined.</p> <p><b><u>Recommendation:</u></b> Bank accounts should be accurately reconciled, and overages/shortages should be investigated immediately.</p>
2003-01	<p><b><u>Finding:</u></b> An adequate system of internal control requires that all amounts received in the Probate office should be distributed to the appropriate agencies on a monthly basis. Probate court fees were not always disbursed in a timely manner.</p> <p><b><u>Recommendation:</u></b> Probate court fees should be paid to the appropriate agencies in a timely manner.</p>
2003-02	<p><b><u>Finding:</u></b> An adequate system of internal control requires that all amounts received in the Probate office should be deposited into the bank account daily. Funds collected by the Probate Office were not always deposited into the bank account in a timely manner.</p> <p><b><u>Recommendation:</u></b> All funds collected should be deposited into the bank account in a timely manner.</p>

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# *Financial Information*

**Summary of Audit Settlement**  
**October 1, 2010 through September 30, 2012**

	<b>2011-2012</b>	
	<b>Amounts Due</b>	<b>Amounts Overpaid</b>
<b><u>Cleburne County</u></b>		
Casual Sales Tax - Motor Vehicle and Boat	\$	\$
Probate Court Fees	539.44	
Interest Earned - General Fund	261.54	
Total Cleburne County	800.98	
<b><u>Cleburne County Board of Education</u></b>		
Casual Sales Tax - Motor Vehicle and Boat		
Total Cleburne County Schools		
<b><u>Other</u></b>		
Cleburne County Sheriff	7,052.88	
Casey Law Office	55.00	
Cleburne News	120.00	
Ryan Robertson	198.01	
Interest Earned - Discretionary Fund of Judge of Probate		
Interest Earned - Discretionary Fund of Revenue Commissioner		
Total Other	7,425.89	
Total	\$ 8,226.87	\$

2010-2011 Audit Settlement		Combined Amounts Due	Combined Amounts Overpaid	Net Settlement	
Amounts Due	Amounts Overpaid			Amounts Due	Amounts Overpaid
\$	\$ (28.68)	\$	\$ (28.68)	\$	\$ (28.68)
		539.44		539.44	
356.22		617.76		617.76	
356.22	(28.68)	1,157.20	(28.68)	1,157.20	(28.68)
28.70		28.70		28.70	
28.70		28.70		28.70	
		7,052.88		7,052.88	
		55.00		55.00	
		120.00		120.00	
		198.01		198.01	
5.13		5.13		5.13	
5.13		5.13		5.13	
10.26		7,436.15		7,436.15	
\$ 395.18	\$ (28.68)	\$ 8,622.05	\$ (28.68)	\$ 8,622.05	\$ (28.68)

**Summary of Receipts and Disbursements**  
**October 1, 2011 through September 30, 2012**

	State	County	Board of Education
<b>Receipts</b>			
Motor Vehicle License	\$ 478,286.26	\$ 41,074.38	\$ 3,533.96
Business - Privilege License	7,928.12	7,845.20	
Recordation Tax	47,960.01	23,445.83	3.99
Drivers License	71,324.50	4,689.00	
Marriage License	5,340.00		
Store License	177.34		
Conservation License	15,968.00		
Boat Registrations	18,727.00		
Title Fees	44,455.00		
Temporary Tags	604.50		
Ad Valorem Tax	122,785.61	217,968.35	320,284.15
Casual Sales Tax - Motor Vehicle and Boat	221,645.84	29,199.34	29,185.44
Mandatory Liability Insurance	3,060.00		
Interest Earned		254.54	
Other Fees			
Probate Court Fiduciary Fund			
Total Receipts	1,038,262.18	324,476.64	353,007.54
<b>Disbursements</b>			
Remittances:			
Taxes, Licenses and Fees	1,038,262.18	324,222.10	353,007.54
Probate Court Fiduciary Fund			
Total Disbursements	1,038,262.18	324,222.10	353,007.54
Beginning Amounts Not Due To Be Remitted:			
Probate Court Fiduciary Fund			
Ending Amounts Not Due To Be Remitted:			
Fiduciary Fund			
Balance Left To Be Settled at September 30, 2012		254.54	
Amounts Due		254.54	
Total	\$	\$ 254.54	\$



Municipal	Officer and Others	Fees and Commissions	Probate Court	Total
\$ 12,233.52	\$ 1,755.36	\$ 38,997.06	\$	\$ 575,880.54
		2,093.48		17,866.80
	536.46	50,621.95		122,568.24
		675.00		76,688.50
	1,862.00	4,491.00		11,693.00
		183.12		360.46
		663.05		16,631.05
		1,944.00		20,671.00
		8,859.00		53,314.00
		302.25		906.75
50,222.94	39,250.51	30,034.90		780,546.46
15,168.37		15,536.86		310,735.85
	170.00	170.00		3,400.00
				254.54
		2,518.50		2,518.50
			6,994.22	6,994.22
			28,763.59	28,763.59
77,624.83	43,574.33	157,090.17	35,757.81	2,029,793.50
77,624.83	43,574.33	157,090.17		1,993,781.15
			6,667.57	6,667.57
			6,952.52	6,952.52
77,624.83	43,574.33	157,090.17	13,620.09	2,007,401.24
			7,645.68	7,645.68
			15,649.82	15,649.82
			37,460.89	37,460.89
			7,972.33	8,226.87
			7,972.33	8,226.87
\$	\$	\$	\$	\$
			7,972.33	8,226.87

***Summary of Motor Vehicle Ad Valorem Taxes  
October 1, 2011 through September 30, 2012***

	<b>State Taxes</b>	<b>County Taxes</b>
Assessed Valuations	20,342,440	20,342,440
<b><u>Receipts</u></b>		
Gross Taxes Assessed	\$ 132,225.86	\$ 233,938.06
Ad Valorem Taxes - Interest	1.81	3.16
Refunds	(28.34)	(50.14)
Credit Vouchers Redeemed	(1,939.72)	(3,431.37)
Receipts for Credit	(2,695.68)	(4,769.28)
Sub-Total	127,563.93	225,690.43
Commissions Allowed	(5,551.32)	(8,495.08)
Redemption Fees	773.00	773.00
Total	<u>122,785.61</u>	<u>217,968.35</u>
<b><u>Disbursements</u></b>		
Remittances	122,785.61	217,968.35
Total	<u>\$ 122,785.61</u>	<u>\$ 217,968.35</u>

<b>County School Taxes</b>	<b>Municipal Taxes</b>	<b>Fire Protection Taxes</b>	<b>Commissions</b>	<b>Total</b>
20,342,440	4,717,240	20,342,440		
\$ 345,821.48	\$ 54,948.98	\$ 40,684.88	\$	\$ 807,619.26
4.67	0.16	0.55		10.35
(74.12)	(101.58)	(8.72)		(262.90)
(5,045.10)	(636.92)	(596.76)		(11,649.87)
(7,077.60)	(1,344.38)	(829.44)		(16,716.38)
333,629.33	52,866.26	39,250.51		779,000.46
(13,345.18)	(2,643.32)		30,034.90	1,546.00
320,284.15	50,222.94	39,250.51	30,034.90	780,546.46
320,284.15	50,222.94	39,250.51	30,034.90	780,546.46
\$ 320,284.15	\$ 50,222.94	\$ 39,250.51	\$ 30,034.90	\$ 780,546.46

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***State Motor Vehicle Ad Valorem Taxes***  
***October 1, 2011 through September 30, 2012***

	<b>General</b>	<b>Soldier</b>	<b>School</b>	<b>Total</b>
Assessed Valuations	20,342,440	20,342,440	20,342,440	
<b><u>Receipts</u></b>				
Gross Taxes Assessed	\$ 50,856.10	\$ 20,342.44	\$ 61,027.32	\$ 132,225.86
Ad Valorem Taxes - Interest	0.72	0.27	0.82	1.81
Refunds	(10.90)	(4.36)	(13.08)	(28.34)
Credit Vouchers Redeemed	(746.20)	(298.38)	(895.14)	(1,939.72)
Receipts for Credit	(1,036.80)	(414.72)	(1,244.16)	(2,695.68)
Sub-Total	49,062.92	19,625.25	58,875.76	127,563.93
Commissions Allowed	(2,411.26)	(785.02)	(2,355.04)	(5,551.32)
Redemption Fees	773.00			773.00
Total	47,424.66	18,840.23	56,520.72	122,785.61
<b><u>Disbursements</u></b>				
Remittances	47,424.66	18,840.23	56,520.72	122,785.61
Total	\$ 47,424.66	\$ 18,840.23	\$ 56,520.72	\$ 122,785.61

**County Motor Vehicle Ad Valorem Taxes**  
**October 1, 2011 through September 30, 2012**

	<b>General</b>	<b>Road and Bridge</b>	<b>Hospital</b>	<b>Total</b>
Assessed Valuations	20,342,440	20,342,440	20,342,440	
<b>Receipts</b>				
Gross Taxes Assessed	\$ 101,712.20	\$ 50,856.10	\$ 81,369.76	\$ 233,938.06
Ad Valorem Taxes - Interest	1.38	0.68	1.10	3.16
Refunds	(21.80)	(10.90)	(17.44)	(50.14)
Credit Vouchers Redeemed	(1,491.90)	(745.95)	(1,193.52)	(3,431.37)
Receipts for Credit	(2,073.60)	(1,036.80)	(1,658.88)	(4,769.28)
Sub-Total	98,126.28	49,063.13	78,501.02	225,690.43
Commissions Allowed	(3,392.52)	(1,962.52)	(3,140.04)	(8,495.08)
Redemptions Fees	773.00			773.00
Total	95,506.76	47,100.61	75,360.98	217,968.35
<b>Disbursements</b>				
Remittances	95,506.76	47,100.61	75,360.98	217,968.35
Total	\$ 95,506.76	\$ 47,100.61	\$ 75,360.98	\$ 217,968.35

**County School Motor Vehicle Ad Valorem Taxes**  
**October 1, 2011 through September 30, 2012**

	<b>County-Wide</b>	<b>District 1</b>	<b>District 2</b>	<b>Total</b>
Assessed Valuations	20,342,440	16,342,960	3,999,480	
<b>Receipts</b>				
Gross Taxes Assessed	\$ 183,081.96	\$ 130,743.68	\$ 31,995.84	\$ 345,821.48
Ad Valorem Taxes - Interest	2.47	2.20		4.67
Refunds	(39.24)	(24.32)	(10.56)	(74.12)
Credit Vouchers Redeemed	(2,685.42)	(1,953.28)	(406.40)	(5,045.10)
Receipts for Credit	(3,732.48)	(2,559.68)	(785.44)	(7,077.60)
Sub-Total	176,627.29	126,208.60	30,793.44	333,629.33
Commissions Allowed	(7,065.10)	(5,048.34)	(1,231.74)	(13,345.18)
Total	169,562.19	121,160.26	29,561.70	320,284.15
<b>Disbursements</b>				
Remittances	169,562.19	121,160.26	29,561.70	320,284.15
Total	\$ 169,562.19	\$ 121,160.26	\$ 29,561.70	\$ 320,284.15

***Municipal Motor Vehicle Ad Valorem Taxes  
October 1, 2011 through September 30, 2012***

	<b>Heflin</b>	<b>Edwardsville</b>
Assessed Valuations	3,595,240	169,260
<b><u>Receipts</u></b>		
Gross Taxes Assessed	\$ 43,142.88	\$ 846.30
Ad Valorem Taxes - Interest		
Refunds	(97.68)	(3.90)
Credit Vouchers Redeemed	(513.84)	(8.80)
Receipts for Credit	(994.80)	(82.50)
Sub-Total	<u>41,536.56</u>	<u>751.10</u>
Commissions Allowed	(2,076.82)	(37.56)
Total	<u><u>39,459.74</u></u>	<u><u>713.54</u></u>
<b><u>Disbursements</u></b>		
Remittances	39,459.74	713.54
Total	<u><u>\$ 39,459.74</u></u>	<u><u>\$ 713.54</u></u>



Fruithurst		Ranburne		Total	
	236,540		716,200		4,717,240
\$	2,365.40	\$	8,594.40	\$	54,948.98
			0.16		0.16
	(33.40)		(80.88)		(101.58)
	(92.60)		(174.48)		(636.92)
	2,239.40		8,339.20		(1,344.38)
	(111.98)		(416.96)		52,866.26
	2,127.42		7,922.24		(2,643.32)
					50,222.94
	2,127.42		7,922.24		50,222.94
\$	2,127.42	\$	7,922.24	\$	50,222.94

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***Fire Protection Motor Vehicle Ad Valorem Taxes***  
***October 1, 2011 through September 30, 2012***

	<b>Fire Protection Taxes</b>
Assessed Valuations	20,342,440
<b><u>Receipts</u></b>	
Gross Taxes Assessed	\$ 40,684.88
Ad Valorem Taxes - Interest	0.55
Refunds	(8.72)
Credit Vouchers Redeemed	(596.76)
Receipts for Credit	(829.44)
Total	<u>39,250.51</u>
<b><u>Disbursements</u></b>	
Remittances	39,250.51
Amounts Due	
Total	<u>\$ 39,250.51</u>

**Summary of Receipts and Disbursements**  
**October 1, 2010 through September 30, 2011**

	State	County	Board of Education
<b>Receipts</b>			
Motor Vehicle License	\$ 479,767.75	\$ 41,348.42	\$ 3,789.71
Business - Privilege License	7,456.73	7,387.79	
Recordation Tax	54,775.56	27,380.46	
Drivers License	63,550.50	4,321.50	
Marriage License	5,070.00		
Store License	179.85		
Conservation License	12,941.55		
Boat Registrations	18,253.00		
Title Fees	41,175.00		
Temporary Tags	594.00		
Ad Valorem Tax	116,068.00	206,143.85	303,100.55
Casual Sales Tax - Motor Vehicle and Boat	177,821.03	23,032.42	23,010.09
Mandatory Liability Insurance	3,060.00		
Interest Earned		356.22	
Other Fees			
Probate Court			
Fiduciary Fund			
Total Receipts	<u>980,712.97</u>	<u>309,970.66</u>	<u>329,900.35</u>
<b>Disbursements</b>			
Remittances:			
Taxes, Licenses and Fees	980,712.97	309,643.12	329,871.65
Probate Court			
Fiduciary Fund			
Total Disbursements	<u>980,712.97</u>	<u>309,643.12</u>	<u>329,871.65</u>
Beginning Amounts Not Due To Be Remitted:			
Probate Court			
Fiduciary Fund			
Ending Amounts Not Due To Be Remitted:			
Probate Court			
Fiduciary Fund			
Balance Left To Be Settled at September 30, 2011		<u>327.54</u>	<u>28.70</u>
Amounts Due		356.22	28.70
Amounts Overpaid		(28.68)	
Total	<u>\$</u>	<u>\$ 327.54</u>	<u>\$ 28.70</u>

Municipal	Officer and Others	Fees and Commissions	Probate Court	Total
\$ 12,571.38	\$ 1,590.10	\$ 37,721.51	\$	\$ 576,788.87
		2,092.18		16,936.70
	7.29	52,531.66		134,694.97
		697.50		68,569.50
	1,199.00	4,439.00		10,708.00
		179.51		359.36
		512.00		13,453.55
		1,874.00		20,127.00
		8,199.00		49,374.00
		297.00		891.00
48,571.10	36,221.70	28,631.82		738,737.02
8,651.63		12,237.68		244,752.85
	170.00	170.00		3,400.00
	10.26			366.48
		2,928.25		2,928.25
			6,967.41	6,967.41
			80.02	80.02
69,794.11	39,198.35	152,511.11	7,047.43	1,889,134.98
69,794.11	39,188.09	152,511.11		1,881,721.05
			14,086.87	14,086.87
			15,627.19	15,627.19
69,794.11	39,188.09	152,511.11	29,714.06	1,911,435.11
			14,765.14	14,765.14
			31,196.99	31,196.99
			7,645.68	7,645.68
			15,649.82	15,649.82
	10.26			366.50
	10.26			395.18
				(28.68)
\$	\$ 10.26	\$	\$	\$ 366.50

***Summary of Motor Vehicle Ad Valorem Taxes  
October 1, 2010 through September 30, 2011***

	<b>State Taxes</b>	<b>County Taxes</b>
Assessed Valuations	19,122,640	19,122,640
<b><u>Receipts</u></b>		
Gross Taxes Assessed	\$ 124,297.16	\$ 219,910.36
Ad Valorem Taxes - Interest	1.16	2.07
Refunds	(20.80)	(36.80)
Credit Vouchers Redeemed	(1,588.86)	(2,811.06)
Receipts for Credit	(1,968.46)	(3,482.66)
Sub-Total	120,720.20	213,581.91
Commissions Allowed	(5,330.20)	(8,116.06)
Redemption Fees	678.00	678.00
Total	<u>116,068.00</u>	<u>206,143.85</u>
<b><u>Disbursements</u></b>		
Remittances	116,068.00	206,143.85
Total	<u>\$ 116,068.00</u>	<u>\$ 206,143.85</u>

<b>County School Taxes</b>	<b>Municipal Taxes</b>	<b>Fire Protection Taxes</b>	<b>Commissions</b>	<b>Total</b>
19,122,640	4,516,460	19,122,640		
\$ 325,084.88	\$ 52,810.98	\$ 37,322.30	\$	\$ 759,425.68
3.04		0.36		6.63
(54.40)	(41.28)	(6.40)		(159.68)
(4,124.13)	(663.76)	(488.88)		(9,676.69)
(5,179.64)	(978.48)	(605.68)		(12,214.92)
315,729.75	51,127.46	36,221.70		737,381.02
(12,629.20)	(2,556.36)		28,631.82	
				1,356.00
303,100.55	48,571.10	36,221.70	28,631.82	738,737.02
303,100.55	48,571.10	36,221.70	28,631.82	738,737.02
\$ 303,100.55	\$ 48,571.10	\$ 36,221.70	\$ 28,631.82	\$ 738,737.02

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***State Motor Vehicle Ad Valorem Taxes***  
***October 1, 2010 through September 30, 2011***

	<b>General</b>	<b>Soldier</b>	<b>School</b>	<b>Total</b>
Assessed Valuations	19,122,640	19,122,640	19,122,640	
<b><u>Receipts</u></b>				
Gross Taxes Assessed	\$ 47,806.60	\$ 19,122.64	\$ 57,367.92	\$ 124,297.16
Ad Valorem Taxes - Interest	0.44	0.18	0.54	1.16
Refunds	(8.00)	(3.20)	(9.60)	(20.80)
Credit Vouchers Redeemed	(611.10)	(244.44)	(733.32)	(1,588.86)
Receipts for Credit	(757.10)	(302.84)	(908.52)	(1,968.46)
Sub-Total	46,430.84	18,572.34	55,717.02	120,720.20
Commissions Allowed	(2,358.62)	(742.90)	(2,228.68)	(5,330.20)
Redemption Fees	678.00			678.00
Total	44,750.22	17,829.44	53,488.34	116,068.00
<b><u>Disbursements</u></b>				
Remittances	44,750.22	17,829.44	53,488.34	116,068.00
Total	\$ 44,750.22	\$ 17,829.44	\$ 53,488.34	\$ 116,068.00

**County Motor Vehicle Ad Valorem Taxes**  
**October 1, 2010 through September 30, 2011**

	<b>General</b>	<b>Road and Bridge</b>	<b>Hospital</b>	<b>Total</b>
Assessed Valuations	19,122,640	19,122,640	19,122,640	
<b>Receipts</b>				
Gross Taxes Assessed	\$ 95,613.20	\$ 47,806.60	\$ 76,490.56	\$ 219,910.36
Ad Valorem Taxes - Interest	0.90	0.45	0.72	2.07
Refunds	(16.00)	(8.00)	(12.80)	(36.80)
Credit Vouchers Redeemed	(1,222.20)	(611.10)	(977.76)	(2,811.06)
Receipts for Credit	(1,514.20)	(757.10)	(1,211.36)	(3,482.66)
Sub-Total	92,861.70	46,430.85	74,289.36	213,581.91
Commissions Allowed	(3,287.24)	(1,857.24)	(2,971.58)	(8,116.06)
Redemptions Fees	678.00			678.00
Total	90,252.46	44,573.61	71,317.78	206,143.85
<b>Disbursements</b>				
Remittances	90,252.46	44,573.61	71,317.78	206,143.85
Total	\$ 90,252.46	\$ 44,573.61	\$ 71,317.78	\$ 206,143.85

**County School Motor Vehicle Ad Valorem Taxes**  
**October 1, 2010 through September 30, 2011**

	<b>County-Wide</b>	<b>District 1</b>	<b>District 2</b>	<b>Total</b>
Assessed Valuations	19,122,640	15,263,600	3,859,040	
<b>Receipts</b>				
Gross Taxes Assessed	\$ 172,103.76	\$ 122,108.80	\$ 30,872.32	\$ 325,084.88
Ad Valorem Taxes - Interest	1.61	1.43		3.04
Refunds	(28.80)	(25.12)	(0.48)	(54.40)
Credit Vouchers Redeemed	(2,199.97)	(1,482.56)	(441.60)	(4,124.13)
Receipts for Credit	(2,725.56)	(1,887.20)	(566.88)	(5,179.64)
Sub-Total	167,151.04	118,715.35	29,863.36	315,729.75
Commissions Allowed	(6,686.04)	(4,748.62)	(1,194.54)	(12,629.20)
Total	160,465.00	113,966.73	28,668.82	303,100.55
<b>Disbursements</b>				
Remittances	160,465.00	113,966.73	28,668.82	303,100.55
Total	\$ 160,465.00	\$ 113,966.73	\$ 28,668.82	\$ 303,100.55

***Municipal Motor Vehicle Ad Valorem Taxes  
October 1, 2010 through September 30, 2011***

	<b>Heflin</b>	<b>Edwardsville</b>
Assessed Valuations	3,504,340	132,660
<b><u>Receipts</u></b>		
Gross Taxes Assessed	\$ 42,052.08	\$ 663.30
Refunds	(41.28)	
Credit Vouchers Redeemed	(622.56)	(8.40)
Receipts for Credit	(789.84)	(16.80)
Sub-Total	40,598.40	638.10
Commissions Allowed	(2,029.92)	(31.90)
Total	<u>38,568.48</u>	<u>606.20</u>
<b><u>Disbursements</u></b>		
Remittances	38,568.48	606.20
Total	<u>\$ 38,568.48</u>	<u>\$ 606.20</u>

Fruithurst		Ranburne		Total	
	228,960		650,500		4,516,460
\$	2,289.60	\$	7,806.00	\$	52,810.98
	(16.00)		(16.80)		(41.28)
	(46.80)		(125.04)		(663.76)
	2,226.80		7,664.16		(978.48)
	(111.34)		(383.20)		51,127.46
	2,115.46		7,280.96		(2,556.36)
	2,115.46		7,280.96		48,571.10
\$	2,115.46	\$	7,280.96	\$	48,571.10

***Fire Protection Motor Vehicle Ad Valorem Taxes***  
***October 1, 2010 through September 30, 2011***

	<b>Fire Protection Taxes</b>
Assessed Valuations	19,122,640
<b><u>Receipts</u></b>	
Gross Taxes Assessed	\$ 37,322.30
Ad Valorem Taxes - Interest	0.36
Refunds	(6.40)
Credit Vouchers Redeemed	(488.88)
Receipts for Credit	(605.68)
Total	<u>36,221.70</u>
<b><u>Disbursements</u></b>	
Remittances	36,221.70
Total	<u>\$ 36,221.70</u>

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***Rates of Taxation***  
***October 1, 2010 through September 30, 2012***

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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	5.0 Mills
Road and Bridge	2.5 Mills
Hospital	4.0 Mills
County Fire Tax	2.0 Mills
County-Wide School	9.0 Mills
District 1	8.0 Mills
District 2	8.0 Mills

**Municipal Taxes**

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

Heflin	12.0 Mills
Ranburne	12.0 Mills
Fruithurst	10.0 Mills
Edwardsville	5.0 Mills

***Special Funds of the Judge of Probate  
Summary of Receipts, Disbursements and Balances  
October 1, 2010 through September 30, 2012***

	<b>Probate Judge's Discretionary Fund</b>	<b>Motor Vehicle Special Training Fund</b>
<b><u>Receipts</u></b>		
Interest Earned on Ad Valorem Taxes	\$ 15.40	\$
Transfer Penalty Fees		2,100.00
Probate Judge's Share of Marriage License	2,312.00	
Other	8.51	0.11
Bank Account Interest	6.84	9.18
Mandatory Liability Insurance Fees		
Total Receipts	2,342.75	2,109.29
<b><u>Disbursements</u></b>		
Training and Education		2,567.55
Office Furnishings	300.00	
Salaries	1,916.00	
Other	21.84	
Total Disbursements	2,237.84	2,567.55
Excess of Receipts Over/(Under) Disbursements	104.91	(458.26)
Balances - October 1, 2010	876.73	638.35
Balances - September 30, 2012	\$ 981.64	\$ 180.09



<b>Special Licensing Official's Fund</b>	<b>Total</b>
\$	\$ 15.40
	2,100.00
	2,312.00
	8.62
6.99	23.01
340.00	340.00
346.99	4,799.03
	2,567.55
	300.00
	1,916.00
	21.84
	4,805.39
346.99	(6.36)
496.24	2,011.32
\$ 843.23	\$ 2,004.96