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MEMORANDUM

TO: Probate Judges
License Commissioners
Other License Plate Issuing Officials

FROM: Kathleen D. Baxter
State Comptroller 

DATE: July 26, 2019

RE: Act 2019-458 Motor Vehicle Final Settlement

During the 2019 legislative session, Act 2018-458 was enacted to amend Section 40-5-44, Code of Alabama 1975, to require Probate Judges, License Commissioners, and Tax Assessors that are charged with collecting ad valorem taxes on motor vehicle tags to begin making Final Settlement with the State of Alabama Comptroller's Office.

Tax Collectors and Revenue Commissioners who collect both regular and motor vehicle ad valorem taxes will continue to make a combined Final Settlement with the State of Alabama Comptroller's Office by July 1 each year on the regular and motor vehicle ad valorem taxes he or she is charged to collect.

Probate Judges, Tax Assessors, and License Commissioners who only collect motor vehicle ad valorem taxes will begin making Final Settlement by November 1st of each year. The first Final Settlement must be completed by November 1, 2020 covering the reporting periods from October 1, 2019 through September 30, 2020.

For your convenience, Final Settlement training classes will be provided on a regular basis by the Comptroller's Office. A list of upcoming class dates, the DFC 12 Final Settlement Worksheet, and a list of the required reports you will need to provide to complete the Final Settlement are available on our website at <http://comptroller.alabama.gov>. Select the link "Reports & Forms" and choose "Online Forms" from the drop-down box, then select the option "County Information". Space will be limited for each class, please contact our office to reserve a desired class date in advance.

To reserve space for training or if you have any questions, please do not hesitate to contact Shirley O'Connell at 334-242-0440.

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