



STATE OF ALABAMA  
Department of Finance  
Office of the State Comptroller

100 North Union Street, Suite 220  
Montgomery, Alabama 36130-2620  
Telephone (334) 242-7050 Fax (334) 242-7466  
www.comptroller.alabama.gov

Robert Bentley  
Governor

Thomas L. White, Jr., CPA  
State Comptroller

Bill Newton  
Acting Director of Finance

**MEMORANDUM**

**TO:** Probate Judges  
State of Alabama

**FROM:** Bill Newton  
Acting Director of Finance,  
Alabama Department of Finance

**DATE:** February 16, 2016

**RE:** Small Estate Valuation Per Section 43-2-692(b)(1), Code of Alabama

Section 43-2-692(b)(1), Code of Alabama 1975, as amended, requires the State Finance Director to adjust annually the small estate value prescribed by this code section, to reflect changes in the Consumer Price Index (CPI) and to notify each judge of probate of the value to be used for the purposes of that law during the following twelve months.

The CPI is determined by the Bureau of Labor Standards of the U.S. Department of Labor and reported in several forms. Of the several CPI data bases, the CPI -U before seasonal adjustment, has been selected for the purpose of the adjustment directed by Section 43-2-692(b)(1).

The value of small estates for 2009 was established by the referenced code section as \$25,000. The following CPI-U adjustments have been made:

2010 increased to \$25,410  
2011 increased to \$25,791  
2012 increased to \$26,616  
2013 increased to \$27,175  
2014 increased to \$27,583  
2015 increased to \$28,024  
2016 increased to \$28,052

Because the CPI-U for a calendar year is not published until January of the succeeding year, the adjustment provided will reflect the change for the previous calendar year, but will be effective for twelve months beginning the following March 1. For example, the value of \$28,052 established for 2016 will be used for the period March 1, 2016 through February 28, 2017. The change in value is distributed as soon as possible after the CPI-U is published to provide as much time possible for your office to implement the change before the effective date.

If you have questions related to this matter please contact Jamie D. Jackson at [jamed.jackson@comptroller.alabama.gov](mailto:jamed.jackson@comptroller.alabama.gov) or (334) 353-1285.

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