



Kay Ivey
Governor

STATE OF ALABAMA
Department of Finance
Office of the Director


State Capitol, Suite N-200
Montgomery, Alabama 36130
Telephone (334) 242-7160 Fax (334) 353-3300
www.finance.alabama.gov



Bill Poole
Director of Finance

MEMORANDUM

TO: Probate Judges
State of Alabama

FROM: Kathleen D. Baxter
State Comptroller 

DATE: February 18, 2025

SUBJECT: 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 | 2016 increased to \$28,052 | 2022 increased to \$32,047 |
| 2011 increased to \$25,791 | 2017 increased to \$28,417 | 2023 increased to \$34,611 |
| 2012 increased to \$26,616 | 2018 increased to \$29,014 | 2024 increased to \$36,030 |
| 2013 increased to \$27,175 | 2019 increased to \$29,710 | 2025 increased to \$37,075 |
| 2014 increased to \$27,583 | 2020 increased to \$30,245 | |
| 2015 increased to \$28,024 | 2021 increased to \$30,608 | |

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 \$37,075 established for 2025 will be used for the period March 1, 2025 through February 28, 2026. 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 jamied.jackson@comptroller.alabama.gov or (334) 353-1285.

KDB/jdj