

# LAW LIBRARY

## ARIZONA ATTORNEY GENERAL

DARRELL F. SMITH, THE ATTORNEY GENERAL  
STATE CAPITOL  
PHOENIX, ARIZONA

March 14, 1967

DEPARTMENT OF LAW OPINION NO. 67-13-L (R-55)

---

REQUESTED BY: The Honorable J. Kendall Hansen  
APACHE COUNTY ATTORNEY

QUESTION: Should the Board of Supervisors allow the salary claim of a public official when county real property taxes of such public official are then delinquent?

ANSWER: Yes.

A.R.S. Section 11-628:

"A. A demand shall not be allowed by the board in favor of a person indebted to the county without first deducting such indebtedness, or in favor of an officer whose accounts have not been rendered and approved, or who has neglected or refused to make his official returns or report in writing, as required by law, or in favor of any officer who wilfully neglects or refuses to perform the duties of his office. The board may examine the claimant on oath, or any other person, to determine the justness of the demand.

"B. A citizen or taxpayer of the county may appear before the board and oppose the allowance of any demand."

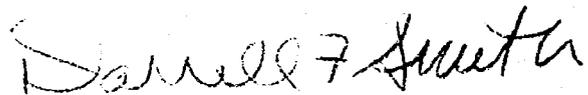
The above quoted statute specifically applies to persons who are indebted to the county. The owner of property is not personally liable for taxes under Arizona law. Pothast v. Maricopa County, (1934) 43 Ariz. 302, 30 P.2d 840. Property taxes are not personal debts; they are enforced contributions to the state or

Opinion No. 67-13-L  
(R-55)  
March 14, 1967  
Page Two

taxing unit for protection and unless otherwise provided are collectible only from the property assessed. Maricopa County v. Trustees of Arizona Lodge No. 2, 52 Ariz. 329, 336, 80 P.2d 955.

Although A.R.S. Section 42-312 makes property taxes of the taxpayer a lien against property other than that assessed for the taxes, there is no statute which makes real property taxes a personal obligation of the taxpayer. Personal property taxes on the unsecured roll are a personal obligation of the taxpayer under A.R.S. Section 42-616. Accordingly, it is the opinion of the Attorney General that no deduction should be made from the salary claim of a public official under A.R.S. Section 11-628 in respect to delinquent real property taxes since it is the property rather than the person that is liable for the taxes, but that such deduction should be made in respect to delinquent unsecured taxes because the liability for such taxes is personal.

Respectfully submitted,



DARRELL F. SMITH  
The Attorney General

DFS:sg