

June 15, 1933.

Mr. Al Frauenfelder,
County Treasurer,
Yuma, Arizona

My dear Sir:

I have your letter of the 10th inst. requesting my opinion as to whether or not Section B, Chapter 72, Laws of 1933, applies to personal property taxes secured by real estate.

It is my opinion that Section B, Chapter 72, does not apply to personal property secured by real estate. Section B reads:

"All taxes now levied against real property which shall be delinquent on June 1, 1933, may be paid in twenty equal semi-annual installments. * * *"

Personal property taxes secured by real estate were not levied against the real estate. The tax is levied against personal property. The real property is merely the security for the payment of the personal property tax. Since Section B of Chapter 72 limits the tax which may be paid in installments to the taxes levied against the real property, it is my opinion that personal property secured by real property is not included.

Very truly yours,

ARTHUR T. LA PRADE

Attorney General,

By CHARLES L. STROUSS

Assistant Attorney General .

CLS:w

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