

September 20, 1933

Mr. Rens L. Jennings
County Attorney
Phoenix, Arizona

Attention Mr. M. L. Ollerton, Deputy County Attorney

Dear Sir:

In reply to yours of the 1st instant, requesting an opinion as to whether or not irrigation and drainage district taxes are included in the taxes that may be paid in installments, under sub-section B, Section 18, Chapter 72, Laws of 1933, I advise that it is my opinion that such taxes are included within those that may be paid in semi-annual installments. Sub-section B provides that:

"All taxes now levied against real property, etc."

Irrigation and drainage district taxes are taxes levied against real property and come within the term of taxes.

Very truly yours,

Attorney General

Assistant Attorney General

CLS:B

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