

March 12, 1937.

Council of the Town of Clifton  
Clifton, Arizona.

Attention Louisa Deck, Town Clerk.

Dear Madam:

I have before me your letter of March 4th requesting an opinion from this office as to whether the Town of Clifton may participate in the penalties imposed upon the Phelps Dodge Corporation for delinquent taxes which have recently been paid.

Section 3065z7, Revised Code Supplement, Arizona, 1936, reads as follows:

"All moneys collected or received by the county treasurer pursuant to the provisions of this act as delinquent or back taxes shall be distributed by him in the same manner and proportions as he by law is required to distribute other taxes collected by him; provided, that interest, penalties, charges or fees collected in connection with the collection of taxes shall be credited to the general fund of the county."

Under this section our Supreme Court has held in City of Bisbee vs. Cochise County, 36 Pac. (2d) 559, that a city was not entitled to recover penalties on delinquent taxes collected after this act became effective, and therefore it is the opinion of this office that the Town of Clifton may not participate in the penalties imposed upon the Phelps Dodge Corporation for delinquent taxes.

Very truly yours,

JOE CONWAY  
Attorney General

W. E. POLLEY  
Assistant Attorney General

E. G. FRAZIER  
Special Assistant  
Attorney General