

November 1, 1937.

Mr. Charles L. Ewing,
County Attorney
Yavapai County,
Prescott, Arizona

LAW LIBRARY
ARIZONA ATTORNEY GENERAL

Dear Mr. Ewing:

We have your letter of the 23d inst. in reference to the interpretation of Chapter 18 of the Session Laws of 1937, Second Special Session, in which you ask our opinion on the following question:

"The question then is whether or not the sum thus referred to is the total amount of taxes or the total amount of penalties and interest; that is, may a person be exempted from penalties and interest up to one thousand dollars or only interest and penalties on taxes amounting to one thousand dollars".

Section 2 of said Chapter 18 provides in part as follows:

"Penalty and Interest Exemption. Except as herein provided, all taxes levied against real and personal property which were delinquent on October 3, 1936, shall be exempt from all penalties and interest if paid on or before the first Monday in December, 1937, provided that in case of state, county and school district taxes said sum thus exempted shall not exceed one thousand dollars on the entire amount thereof."

You will note that the act says said sum thus exempted shall not exceed \$1,000 on the entire amount thereof. The only things exempted by the act were penalties and interest and when the Legislature used the expression "thus exempted" shall not exceed \$1,000, we think that it meant that the \$1,000 limitation relates to the maximum amount of penalties and interest exempted.

Very truly yours,

JOE CONWAY
Attorney General.

EARL ANDERSON,
Assistant Attorney General