

March 20, 1939.

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

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**ARIZONA ATTORNEY GENERAL**

Dear Mr. Ewing:

I have before me your letter of March 13, 1939 requesting advice from this office as to the operation and enforcement of chapter 47 laws of the regular session 1939, known as the Lieu Tax Bill. You ask:

"Under the laws that existed prior to the passage of the present act taxpayers were permitted, in the discretion of the Assessor, to pay the registration fee and defer the payment of their personal property tax, making the same a lien upon their real property. With the enactment of chapter 47 may they be permitted to pay their tax on the basis of the new method of calculation, or are they required to pay on the basis of the rate not yet ascertained for property generally, and, regardless of which of these methods is correct, does the lien remain in effect, or is it destroyed by virtue of the provisions of the new act?"

"The second question which arises is with reference to the distribution of the moneys received in accordance with the act. Section 7, designated as Section 1838-G, provides for distribution to the state and to the city, and further provides:

"The balance of the receipts from the vehicle privilege license tax shall be paid to the county treasurer to be distributed for school purposes and otherwise in the manner provided by law."

"Does this mean that the moneys so received shall be allocated in accordance with the general county levy for school purposes or must it be pro-rated on the basis of the special levies in force in the various school districts?"

We believe that the above inquiry is answered by the following, which this office considers the correct interpretation of the law.

1. The owners of vehicles registered prior to the effective date of chapter 47 will pay their taxes and have the amount of those taxes determined exactly as if chapter 47 had never been enacted.

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2. Owners of vehicles registered subsequent to the effective date of chapter 47 will pay their taxes in accordance with that chapter.

3. It is our opinion that the moneys collected should be distributed under section 1055-4 insofar as school purposes are concerned in the manner provided in Article 10, Chapter 21 Revised Code 1928 as amended.

Very truly yours,

JAM. C. WAY,  
Attorney General.

W. E. POLLEY,  
Assistant Attorney General.

EARL ANDERSON,  
Special Assistant  
Attorney General.