

July 17, 1940.

Mr. Harry M. Moore,  
Secretary of State,  
Phoenix, Arizona.

**LAW LIBRARY**  
**ARIZONA ATTORNEY GENERAL**

Dear Sir:

We have your letter of July 9th in which you state:

"The question has been raised as to the manner and how should the designation be made on nomination petitions as between the State Tax Commissioner for the regular term and the State Tax Commissioner for the unexpired term ending Dec. 31, 1942.

"In taking up this question with your office sometime back as to the manner in which a designation should be made on the ballot, we were instructed that the ballot should read "State Tax Commissioner" and "State Tax Commissioner", for the unexpired term ending December 31, 1942.

"A prompt reply to this request will be greatly appreciated due to the fact that the period for which nomination petitions may be filed is rapidly drawing to a close."

The Supreme Court of Arizona in the case of State v. Moore, 64 Pac. (2) 809 answers your question. In that case the Court said:

"\* \* \*There were, therefore, two different offices of Tax Commission which should have been filled at the election in 1932, to wit, one for the term ending December 31, 1936, and one for that ending December 31, 1938.

\* \* \*But, since no one had been legally elected in 1930, for the full term beginning January 1, 1931, it was the duty of the proper officers, when the calls for the primary and general elections in 1932 were made, to arrange for the election (a) of a tax commissioner for the full term of six years, beginning January 1, 1933, and (b) for the election of a tax commissioner for that portion of the term beginning January 1, 1931, which had not expired, and in so doing to provide a method whereby the electors would understand clearly that one of the commissioners for whom they were to vote was to hold for

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four and the other for six years, and whereby they might select which they preferred for the long term and which for the short term. The proper officials did call for an election of two tax commissioners, but neither in the primary nor in the general election did they provide for any method whereby the electors could differentiate between the candidates and signify which they desired nominated, and later elected, for the unexpired term."

Under the authority of the case above cited, candidates for the office of Tax Commissioner must designate in their nomination papers and petitions which term of office they seek, if they did not do so the election officers could not prepare the ballots in the manner and form directed in the Moore case.

Very truly yours,

JOE CONWAY,  
Attorney General.

EARL ANDERSON,  
Special Assistant  
Attorney General.