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ARIZONA ATTORNEY GENERAL

December 16, 1941

Mr. Sam J. Head,
County Attorney,
Prescott, Arizona.

Dear Mr. Head:

I have before me your letter of December 13, 1941 requesting an opinion upon the following question:

"School District No. 1 of Yavapai County has asked our opinion as to whether the school district would be liable to the payment of the automobile lieu tax of district owned automotive vehicles for the year 1942, which letter request we are enclosing herewith."

Section 2, Article 9 of the Constitution of Arizona reads in part as follows:

"That there shall be exempt from taxation all federal, state, county and municipal property. * * * All property in the state not exempt under the laws of the United States or under this constitution, or exempt by law under the provisions of this section shall be subject to taxation to be ascertained as provided by law. This section shall be self-executing."

The Supreme Court of Arizona in *McAhren v. Bradshaw*, (June 9, 1941) 113 Pac. (2) 932 completely answered the question in the following language:

"For the foregoing reasons, we hold that the tax imposed by the constitutional amendment is a license or privilege tax for the right to use the public roads, and that the exemptions from ad valorem taxes given by section 2, supra, of the constitution do not apply thereto."

Therefore it is the opinion of this office that School District No. 1 of Yavapai County is liable to the payment of the automobile lieu tax on district owned automotive vehicles.

Very truly yours,

JOE CONWAY,
Attorney General

W. E. POLLEY
Assistant Attorney General

EARL ANDERSON
Special Assistant
Attorney General