

August 30, 1944

LAW LIBRARY
ARIZONA ATTORNEY GENERAL

Mr. Charles E. McDaniel
Deputy County Attorney
Yavapai County
Prescott, Arizona

Dear Mr. McDaniel:

We have your letter of August 29, 1944, in reference to the filing of suits to recover taxes paid under protest.

It is our opinion that persons who paid their taxes under protest would have to file suit to recover any tax illegally collected. There is no provision in the law for the County board to make a refund.

However, the question as to the validity of the tax mentioned in your letter is now before the Supreme Court. We think the taxpayers should await the final decision of the Supreme Court on the matter.

With our personal regards, we are

Yours very truly

JOE CONWAY
Attorney General

EARL ANDERSON
Chief Assistant
Attorney General