

*Taxation  
C. Atty*

January 19, 1945

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ARIZONA ATTORNEY GENERAL**

Mr. H. H. Baker  
County Attorney  
Yuma, Arizona

Attention: John A. McGuire, Deputy

Dear Sir:

Re: Logan V. Sargent, et al, No. 10511

Answering your letter of January 16, 1945, wherein you inquire as to the filing of answer in above entitled matter and after a careful reading of the complaint it would appear that generally the action is one of foreclosure of mortgage wherein plaintiff seeks to enforce her claims against the several defendants including Yuma County and it is, of course, your sole interest in protecting the county's claim and therefore, not being wholly informed of the facts of said matter, that we would advise that you protect the interest of the county in its claim for the personal property tax and this assuming that your county treasurer would be of mind so to endeavor to the end of such collection. The reading of the complaint would suggest the possibility of the mortgage having passed the period of limitation.

It would be the opinion of this office that an answer should be filed on behalf of Yuma County, accepting that your treasurer-tax collector would know of no obstacle to the collection of the personal property tax, as lien upon said real estate, and that such would present such to the court that consideration be given such claim.

Trusting this will aid and answer your request for help in this matter,

Respectfully yours

JOHN L. SULLIVAN  
Attorney General

By J. Hubert Smith, Assistant

Harry O. Juliani  
Chief Assistant