

14 November 1945

Mr. Perry M. Ling  
Deputy County Attorney  
Yavapai County  
Prescott, Arizona

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

Dear Mr. Ling:

We have your letter of 3 November 1945, in which you ask the following:

"I have been asked concerning exemption from sale for delinquent taxes of the property of service men, as provided in the Act of 1943.

"The question is whether or not this Act will relieve service people, who take advantage of it, from the interest and penalties provided in the general tax law.

"I presume you have furnished an opinion on this and, while there does not seem to be a great deal of doubt as to the wording of the Act, it has been argued that the intention was to relieve service people from the interest and penalties. Anyway if you have prepared an opinion on it I would appreciate it if you would send me a copy."

Answering your above question, Chapter 79, Senate Bill 1, No. 138, Section 1, provides for the exemption from sale for delinquent taxes for members of the combat forces or the auxiliary forces of the Army and Navy of the United States during the period of the existing war, and for one (1) year thereafter, as determined by the proclamation of the President of the United States.

Section 2 provides that any person entitled thereto and desiring to avail himself or herself of the benefits of this Act, shall file with the county assessor or county

Mr. Perry M. Ling

-2-

14 November 1945

treasurer of the county in which the property is situated, an affidavit, properly acknowledged, stating his or her qualification to receive such benefits.

Section 73-704, Arizona Code Annotated 1939, was suspended, which section contains the manner of sale of property for delinquent taxes. Section 73-701, A.C.A. 1939, contains a provision that after property becomes delinquent, four percent (4%) penalty and the further sum of ten percent (10%) interest is attached to the property until paid.

It is our view that, since there is no provision in law suspending Section 73-701, A.C.A. 1939, that members of the combat service or auxiliary forces of the Army and Navy are not exempt from said penalty and interest.

Very truly yours,

JOHN L. SULLIVAN  
Attorney General

MAURICE BARTH  
Assistant Attorney General

MB:s