

March 18, 1950.

Mr. Frank J. Barry, Jr.,  
County Attorney of Santa Cruz County,  
Nogales, Arizona.

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ARIZONA ATTORNEY GENERAL

Dear Mr. Barry:

Acknowledging your letter of March 13th submitting an opinion that you had given the county assessor of your county in reference to the assessment and taxation of vehicles for operation upon the highways, you conclude with the following paragraph:

"If the registration and payment of the lieu tax is not effected before the second Monday of the month following the assessment of the vehicle, the right of the taxing authority to the full measure of ad valorem tax as fixed by the Board of Equalization and the Board of Supervisors has accrued and the taxpayer's obligation to pay said amount is not relieved by the subsequent registration and payment of lieu taxes."

It appears from your answer that you have misinterpreted the inquiry made by the county assessor. The assessor asked the question - whether the owner of the vehicle, not registered, could, after assessment, still pay the lieu tax and thus avoid the payment of an ad valorem tax.

It seems to us the answer to the inquiry should be that Section 73-1820 providing for assessment, and Section 73-1821 providing for a notice to the owner, setting a time and place for hearing, and an opportunity to show cause why he objects to the assessment, afford the owner an opportunity to pay his lieu tax.

If the owner of a non-registered vehicle does show at the time fixed for the hearing that he has registered his vehicle and paid the lieu tax thereon, he should not be liable for an ad valorem tax in addition to the lieu tax.

Very truly yours

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FRED O. WILSON,  
Attorney General.