

June 2, 1950

LAW LIBRARY
ARIZONA ATTORNEY GENERAL

Wilford R. Richardson
Graham County Attorney
Safford, Arizona

Dear Rene:

Replying to your letter of May 2, 1950, wherein you enclose an opinion regarding tax exemption of L.D.S. Church Welfare Farms and asked a few questions; at this time we will answer your questions and in the near future endeavor to give you our opinion regarding the Church Welfare Farms being tax exempt.

Your first question regarding the Gila Junior College, which is to become Eastern Arizona Junior College, using the same design in its seal that is designated by Section 20 of Article 22 of the Constitution of Arizona for use in the Great Seal of the State of Arizona; the law on this, Part 6 of Section 1-103, ACA 1939:

"6. When the seal of a court or public office is required to be affixed to any paper issuing from such court or office, the word 'seal', means the impression upon such paper, as well as the impression of such seal affixed thereto by means of a wafer or wax."

In enumerating the duties of the Secretary of State, he is given special directions as to the use of the Great Seal of the State of Arizona. Section 4-201, ACA 1939 in part reads:

" * * * Keep a register of, and attest the official acts of the governor; affix the great seal, with his attestation, to public instruments, to which the official signature of the governor is attached; * * *"

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By the Constitution we have adopted a design to be used in the Great Seal of the State of Arizona. By legislative enactment the Secretary of State has been directed as to what instruments this seal must be affixed, which we think limits its use. At no time wherein the Legislature has designated the design to be used in any seal, has it directed that this design be used. We fail to find any law directly prohibiting the use of this design by any department of the state or otherwise. The Legislature having limited the use of this design, and never authorizing any department of state to use it, it is therefore our opinion that the Constitution and statutes by implication prohibit any state or county department to use this design in their seal.

Your second question regarding whether or not the Church must sue to recover its 1949 taxes which were paid under protest, you are advised that the Church must do that. This matter is discussed in the case of Pima County v. Weddle, 54 Ariz. at page 528.

Regarding your last question as to how the candidate crop looks for Attorney General this year, we think the crop that has come out so far is superb, because there is only one man seeking the office up to date that we know anything about, and he is FRED O. WILSON. So I think the crop looks fine.

Very truly yours,

FRED O. WILSON
Attorney General

CHAS. ROGERS
Assistant Attorney General

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