

February 9, 1949

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ARIZONA ATTORNEY GENERAL

Honorable Frank L. Christensen
Senate
Capitol Building
Phoenix, Arizona

Dear Senator Christensen:

We have your request for our opinion as to whether or not Senate Bill 44 would require the County Treasurers to show on tax receipts given taxpayers any delinquent taxes existing against a piece of property more than five years prior to the date taxes are paid.

Senate Bill 44 reads in part :

"The receipt given the taxpayer shall also show thereon all delinquent taxes shown on the general back tax book of the county treasurer against the property for which the receipt is given."

We wish to call your attention to Section 73-802, A.C.A. 1939, which reads in part:

"The county treasurer shall immediately after the first Monday in May, make a back tax book of all persons delinquent on the rolls, and shall collect the taxes due thereon."

This provision of our law has existed in substance since about 1903, having appeared in the 1913 Code as Section 4914.

Section 73-803, A.C.A. 1939, reads in part as follows:

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"The county treasurer shall keep a back tax book in which the annual back tax books shall be consolidated, and within ten (10) days after the completion of the annual back tax book he shall enter the delinquent property or persons on the annual book and also upon the general book, with the data on the rolls in separate columns, together with columns for interest, fees and other charges."

This provision of our law has been in effect substantially since about 1903 and appears in the 1913 Code as Section 4916. Our present laws on this subject, that is, Sections 73-802 and 73-803, were enacted in their present form in 1931, and whether the earlier law would be applicable to Senate Bill 44 might be subject to some question, due to changes made in the earlier law in 1929. However, the general back tax book created by the law of 1931 would certainly apply to this senate bill. It is therefore our opinion that the provision in Senate Bill 44 which states that "all delinquent taxes shown on the general back tax book" shall be shown on the receipt given the taxpayer would require the county treasurer to examine his general back tax book and show on any such receipt all delinquent taxes against the property in question, even though such taxes may be more than five years past due.

Trusting this answers your inquiry, we are

Very truly yours,

FRED O. WILSON
Attorney General

PERRY M. LING
Assistant Attorney General

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