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ARIZONA ATTORNEY GENERAL

October 24, 1952

Opinion No. 52-277

Mr. David H. Palmer, Jr.  
Yavapai County Attorney  
Courthouse  
Prescott, Arizona

Dear Mr. Palmer:

This is in reply to your letter of September 25, 1952, wherein you ask our opinion on the method of prorating the auto lieu tax. In this regard your letter states in part as follows:

" \* \* \* Some of the assessors have been prorating the lieu tax on vehicles regardless of whether they have been registered in Arizona or not.

There are also cases where a vehicle has been registered in Arizona, registered in some other state, and then again registered in Arizona.

1. Would the foreign registration void any Arizona registration?
2. Would a new car which had never been registered in any state, but purchased prior to the registration year, and license applied for after the closing of the registration period, be entitled to proration of lieu taxes?"

With regard to your first statement relating to the proration of the auto lieu tax without regard to a prior Arizona registration, we are of the opinion that such a practice directly contravenes the constitutional amendment relating to this subject, which is Section 11, Article 9, Arizona Constitution as amended November 5, 1940, which reads in part as follows:

" \* \* \* In the event application is made after the beginning of the registration year for registration of a vehicle not previously registered in the state, the

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license tax for such year on such vehicle shall be reduced by one-twelfth for each full month of the registration year already expired." (Emphasis supplied)

Answering your question #1, it is our opinion that a foreign registration would "void" an Arizona registration if it was previous to the Arizona registration. The word "previous" in the Constitution may be considered as being synonymous with the terms "next prior to," "next preceding," "prior in time," or "the period terminating immediately previous." Therefore, in applying for plates for a vehicle which at one time had an Arizona registration but was currently registered in a foreign state, it would not be considered that such a vehicle was "previously registered" in this state and it would, therefore, be entitled to proration of taxes under the aforesaid article. As a matter of practice, the Arizona title which will be issued by the Motor Vehicle Department will show upon its face the status of the prior registration of the vehicle. For example, a vehicle registered in California in 1952 and brought into this state and registered here will receive an Arizona title which shows "Prior registration Calif. '52."

In order to answer your question #2, we must consider another part of Section 11, Article 9, Arizona Constitution, which reads as follows:

" \* \* \* Beginning January 1, 1941, a license tax is hereby imposed on vehicles registered for operation upon the highways in Arizona, which license tax shall be in lieu of all ad valorem property taxes on any vehicle subject to such license tax \* \* \*" (Emphasis supplied)

Since the article applies the lieu tax only on vehicles which are registered for operation on the highways, it is our opinion that a car which had never been registered would be entitled to proration of the auto lieu taxes as provided in the above quoted constitutional article, regardless of the date of the purchase thereof.

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There is a further point brought to mind by your letter which it may be well to clarify while we are on the subject. You use the term "registration period" in framing your second question. We do not know of any period of time which could be referred to as a "registration period" for an automobile, other than the period, January 1 of a given year to December 31 of such year. The words "registration period" as used in your letter apparently are not intended to refer to such a period of time. We wish to call your attention to Section 66-210 which we believe is the basis for the use of the term "registration period" and to point out to you its rather limited effect. This section reads in part as follows:

" \* \* \* An owner who previous to January 1 has made proper application for renewal of registration, but has not received the number plates or registration card for the ensuing year, may operate such a vehicle upon displaying thereon the number plates assigned thereto for the preceding year, for such time to be prescribed by the Vehicle Division, as it may find necessary for the issuance of new plates."

You will note that the registration of every vehicle expires on December 31 of each year and that only those persons who have made prior application for renewal of registration are entitled to drive on the plates assigned for the preceding year. There is no provision in the law for the month of January or any other time to be used as a "registration period" during which time a person is entitled to use the preceding year's plates without having made application for plates prior to January 1.

We trust that the foregoing answers your inquiries.

Very truly yours,

FRED O. WILSON  
Attorney General

CHARLES CREHORE  
Assistant Attorney General

CC:d

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