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ARIZONA ATTORNEY GENERAL

Yes
10/25/52

October 24, 1952

Opinion No. 52-278

Mr. James M. Wilson
Deputy County Attorney
Coconino County Courthouse
Flagstaff, Arizona

Dear Mr. Wilson:

We have received your letter of August 13, 1952, in which you state:

"The County Assessor, Mr. D. L. McKinney, has asked me to write you for an opinion for him in regard to car dealers paying an entire years tax when the car is an Arizona car with a bona fide Arizona title, but license plates have not been purchased for the year. The fact situation being this:

An automobile dealer in Coconino County, Arizona during July of 1952, purchased from an individual an automobile with a bona fide Arizona title, but this individual had never purchased 1952 plates. The County Assessor when the car dealer came in for title transfer told him, he would have to pay taxes for the entire year of 1952, the automobile dealer insisted taxes would be prorated as from the day he purchased the automobile from the individual.

Mr. McKinney desires to know if he was correct in not prorating it since 1952 plates had never been purchased, and desires an opinion from your office to convince this particular dealer who seems to be reluctant in accepting our opinion."

It is the opinion of this office that the County Assessor was correct in not prorating the auto lieu taxes in the situation as you have described in your letter.

Article 9, Section 11, Arizona Constitution as amended November 5, 1940, provides in part as follows:

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" * * * Beginning January 1, 1941, a license tax is hereby imposed on all 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. * * * 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 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)

It will be noted that the article provides a reduction in the license tax only in the event that such vehicle was not previously registered in this state.

There has been some question on the words "previously registered" and I feel that while it is not directly the subject of your request for an opinion, it may be well to clarify that phrase. 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.

However, in the case in which you outline your request for an opinion, it is apparent that the vehicle did have a previous Arizona registration but plates had not been applied for in the current year. In the application for license in such a case, the statute will not afford the applicant any reduction in auto lieu taxes in such a situation.

We trust that this answers your inquiry and we also wish to express our regret that this opinion has been so long delayed in forthcoming.

Very truly yours,

FRED O. WILSON
Attorney General

CHARLES CREHORE
Assistant Attorney General

CC:d

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