

OFFICE OF
G. P. BULLARD
ATTORNEY GENERAL
STATE OF ARIZONA

LEWIS T. CARPENTER
LESLIE C. HARDY
ASSISTANTS

Phoenix, Arizona, June 10, 1913.

Hon. David F. Johnson,
State Treasurer, of Arizona,
Phoenix, Arizona.

Dear Sir:-

For this department I have the honor to acknowledge receipt of your communication of the 27th ult. containing the original of a communication addressed to your department by the Phoenix Title & Trust Company of Phoenix in respect to the imposition of an inheritance tax upon the estate of a foreign decedent, who, as grantor, placed in escrow with the Phoenix Title & Trust Company certain deeds evidencing a title to lands within this County and State. In view of the fact that the grantor has died since placing such deeds in escrow with the Phoenix Title & Trust Company and that, under the provisions of such deeds so placed in escrow, the payments to be made thereunder will continue to be made, the question has been submitted to this department if it will be necessary to probate the estate of the foreign decedent in order to determine whether or not the inheritance tax should be imposed upon the property of the decedent within this State.

After a very careful consideration of this matter I am constrained to inform you that under the provisions of the inheritance tax law of this State, it will be necessary to probate the estate within this County in order for you to correctly determine whether there should be imposed an inheritance tax thereon.

I herewith enclose you the original communication addressed to your department by the Phoenix Title & Trust Company.

Yours very respectfully,

Leslie Hardy
Assistant to the Attorney General

H. B. WILKINSON, PRESIDENT

JOHN DENNETT, JR. VICE PRESIDENT

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CAPITAL AND SURPLUS (PAID UP) \$100,000

Phoenix Title and Trust Company

18 NORTH FIRST AVENUE
PHOENIX, ARIZONA

May 24, 1913.

Hon. D. F. Johnson,
State Treasurer,
Phoenix, Arizona.

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Received MAY 27 1913

Filed _____

Answered _____

Dear Sir:-

The Phoenix Title and Trust Company holds in escrow certain deeds to property situate in Maricopa County, Arizona, which are to be delivered upon receiving certain further payments of money. The grantor, who executed and acknowledged said deeds, resided in an eastern state and has died since the making and placing of said deeds in escrow.

In all probability the balance of the purchase price will be paid and the deeds delivered out of escrow to the grantees, in which case the moneys received would be the only property of the deceased in Arizona.

The heirs, legatees, devisees, executors and trustees of the deceased are desirous of in every way complying with the laws of Arizona and having every step legally taken.

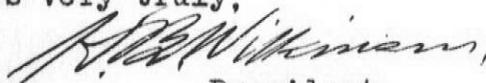
If probate of said estate is not required by any provisions of the Arizona Inheritance Tax Law passed by the special session of the First Legislature of the State of Arizona, there need be no probate of the estate in Arizona.

Prior to the passage of said Inheritance Tax Law, the Title and Trust Company could have properly turned over such funds to the proper eastern representative of the estate. This can still be done unless prohibited by some provision of the Inheritance Tax Law.

Will you kindly suggest to us the procedure to be taken to satisfy the provisions of the Inheritance Tax Law in the case stated without a probate of the estate being had in the courts of Arizona.

Awaiting your pleasure and thanking you for your cooperation in this matter, we are,

Yours very truly,


President.

HBW-K