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REVENUE LAWS

OF THE

STATE OF ARIZONA

FROM

Revised Statutes of Arizona 1913

AND

Citations from Decisions of the Supreme
Court of State Affecting Revenue Laws

Prepared for

The Use of Assessors, Tax Collectors
and State and County Officers by
State Tax Commission of Arizona



Book

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PREFATORY

This volume is made necessary by the fact that nearly all of the tax laws of Arizona were either repealed, amended or supplemented by the last Legislature and the law creating the Tax Commission, passed in 1912, was radically changed by giving said Commission specific powers in all matters relating to taxation, and by the further fact that it will be some months before the new Revised Statutes will be available for distribution, so that assessors and other officers could make themselves familiar with the laws as they now stand.

It was therefore thought advisable to compile in a small handy volume all laws relating to taxation and distribute them immediately, so that taxing officials might become cognizant of existing tax laws.

Particular attention is called to the law granting specific power to the State Tax Commission and State Board of Equalization, which affects every feature of the General Revenue Law.

STATE TAX COMMISSION.

Phoenix, Arizona,

November 10, 1913.

ABSTRACTS FROM THE CONSTITUTION RELATING TO REVENUES

ARTICLE IX

Public Debt, Revenue and Taxation

Sec. 1. The power of taxation shall never be surrendered, suspended, or contracted away. All taxes shall be uniform upon the same class of property within the territorial limits of the authority levying the tax, and shall be levied and collected for public purposes only.

Sec. 2. There shall be exempted from taxation all Federal, State, county, and municipal property. Property of educational, charitable, and religious associations or institutions not used or held for profit may be exempted from taxation by law. Public debts, as evidenced by the bonds of Arizona, its counties, municipalities or other subdivisions, shall also be exempt from taxation. There shall further be exempt from taxation, the property of widows, residents of this State, not exceeding the amount of one thousand dollars, where the total assessment of such widow does not exceed two thousand dollars. All property in the State not exempt under the laws of the United States or under this Constitution, or exempted by law under the provisions of this section, shall be subject to taxation to be ascertained as provided by law.

Sec. 3. The Legislature shall provide by law for an annual tax sufficient, with other sources of revenue, to defray the necessary ordinary expenses of the State for each fiscal year. And for the purpose of paying the State debt, if there be any, the Legislature shall provide for levying an annual tax sufficient to pay the annual interest and the principal of such debt within twenty-five years from the final passage of the law creating the debt.

No tax shall be levied except in pursuance of law, and every law imposing a tax shall state distinctly the object of the tax, to which object only it shall be applied.

All taxes levied and collected for State purposes shall be paid into the State treasury in money only.

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Sec. 4. The fiscal year shall commence on the first day of July in each year. An accurate statement of the receipts and expenditures of the public money shall be published annually, in such manner as shall be provided by law. Whenever the expenses of any fiscal year shall exceed the income, the Legislature may provide for levying a tax for the ensuing fiscal year sufficient, with other sources of income, to pay the deficiency, as well as the estimated expenses of the ensuing fiscal year.

Sec. 5. The State may contract debts to supply the casual deficits or failures in revenues, or to meet expenses not otherwise provided for; but the aggregate amount of such debts, direct and contingent, whether contracted by virtue of one or more laws, or at different periods of time, shall never exceed the sum of three hundred and fifty thousand dollars; and the money arising from the creation of such debts shall be applied to the purpose for which it was obtained or to repay the debts so contracted, and to no other purpose.

In addition to the above limited power to contract debts the State may borrow money to repel invasion, suppress insurrection, or defend the State in time of war; but the money thus raised shall be applied exclusively to the object for which the loan shall have been authorized or to the repayment of the debt thereby created. No money shall be paid out of the State treasury, except in the manner provided by law.

Sec. 6. Incorporated cities, towns, and villages may be vested by law with power to make local improvements by special assessments, or by special taxation of property benefited. For all corporate purposes, all municipal corporations may be vested with authority to assess and collect taxes.

Sec. 7. Neither the State, nor any county, city, town, municipality, or other subdivision of the State shall ever give or loan its credit in the aid of, or make any donation or grant, by subsidy or otherwise, to any individual, association, or corporation, or become a subscriber to, or a shareholder in, any company or corporation or become a joint owner with any person, company, or corporation, except as to such ownerships as may accrue to the State by operation or provision of law.

Sec. 8. No county, city, town, school district, or other municipal corporation shall for any purpose become indebted in any manner to an amount exceeding four per

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centum of the taxable property in such county, city, town, school district, or other municipal corporation, without the assent of a majority of the property taxpayers, who must also in all respects be qualified electors, therein voting at an election provided by law to be held for that purpose, the value of the taxable property therein to be ascertained by the last assessment for State and county purposes, previous to incurring such indebtedness; except, that in incorporated cities and towns assessments shall be taken from the last assessment for city or town purposes; Provided, that any incorporated city or town, with such assent, may be allowed to become indebted to a larger amount, but not exceeding five per centum additional, for supplying such city or town with water, artificial light, or sewers, when the works for supplying such water, light, or sewers are or shall be owned and controlled by the municipality.

Sec. 9. Every law which imposes, continues, or revives a tax shall distinctly state the tax and the objects for which it shall be applied; and it shall not be sufficient to refer to any other law to fix such tax or object.

Sec. 10. No tax shall be laid or appropriation of public money made in aid of any church, or private or sectarian school, or any public service corporation.

Sec. 11. There shall be a State Board of Equalization, which, until otherwise provided by law, shall consist of the chairmen of the Boards of Supervisors in the various counties of the State, and the State Auditor, who shall be ex-officio chairman thereof; and there shall also be in each county of the State, a county Board of Equalization consisting of the Board of Supervisors of said county. The duty of the State Board of Equalization shall be to adjust and equalize the valuation of the real and personal property among the several counties of the State. The duty of the county Boards of Equalization shall be to adjust and equalize the valuation of real and personal property within their respective counties. Each board shall also perform such other duties as may be prescribed by law.

Sec. 12. The law-making power shall have authority to provide for the levy and collection of license, franchise, gross revenue, excise, income, collateral and direct inheritance, legacy and succession taxes, also graduated income taxes, graduated collateral and direct inheritance taxes, graduated legacy and succession taxes, stamp, registration, production or other specific taxes.

Amendments to Article IX of the Constitution

"Sec. 8. No county, city, town, school district, or other municipal corporation shall for any purpose become indebted in any manner to an amount exceeding four per centum of the taxable property in such county, city, town, school district, or other municipal corporation, without the assent of a majority of the property taxpayers, who must also in all respects be qualified electors, therein voting at an election provided by law to be held for that purpose, the value of the taxable property therein to be ascertained by the last assessment for State and county purposes, previous to incurring such indebtedness; except, that in incorporated cities and towns assessments shall be taken from the last assessment for city or town purposes;" Provided, that under no circumstances shall any county or school district become indebted to an amount exceeding ten per centum of such taxable property, as shown by the last assessment roll thereof; and Provided further, "that any incorporated city or town, with such assent, may be allowed to become indebted to a larger amount, but not exceeding fifteen per centum additional, for supplying such city or town with water, artificial light, or sewers, when the works for supplying such water, light, or sewers are or shall be owned and controlled by the municipality."

"Sec. 11. The manner, method and mode of assessing, equalizing and levying taxes in the State of Arizona shall be such as may be prescribed by law."

REVISED STATUTES 1913

TITLE XLIX

R E V E N U E

CHAPTER:

1. State Tax Commission.
2. State Board of Equalization.
3. Levy of Taxes.
4. Property Subject to Taxation.
5. Assessment of Taxes.
6. Collection of Taxes.
7. Collection of Delinquent Taxes.
8. Taxation of Express Companies.

CHAPTER:

9. Taxation of Private Car Lines.
10. Taxation of Railroad Property.
11. Taxation of Telegraph and Telephone Companies.
12. Taxation of Mines and Mining Property.
13. Inheritance Tax.
14. School Taxes.

CHAPTER I.

STATE TAX COMMISSION

4820. There is hereby created a state board to be known and designated as the state tax commission, with such powers and duties as herein-after provided, and composed of three members. The members of said Commission shall be such as are known to possess knowledge and experience in the subject of taxation and skill in matters pertaining thereto, and who shall have been residents of Arizona for not less than five years prior to their election or appointment.

Commission
Created.
Sec. 1,
Ch. 23,
Laws 1912,
Reg. Sess.

4821. The three persons first to compose said commission shall be appointed by the governor,

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Members,
How to be
chosen.
Sec. 2 id.

by and with the advice and consent of the senate, before the adjournment of the first session of the first state legislature.

They shall be so appointed that the term of one member shall expire January the first, 1913, one January the first, 1915, and one January the first, 1917, or until their successors are elected and qualified.

The successor of the first appointed member of the commission whose term expires January the first, 1913, and all subsequent incumbents of said office, shall be elected at general elections, and shall serve for six years.

The members of the state tax commission to be elected shall be elected by the qualified electors of the state at large. The names of all candidates for the office of member of the state tax commission shall be placed on the regular ballot without partisan or other designation except the title of the office.

The member of the commission having the shortest time to serve, and not holding his office by appointment or by election to fill a vacancy, shall be chairman of said commission.

Members
not to hold
other
office
or employ-
ment.
Sec. 3 id.

4822. No member shall hold any office under the Government of the United States, or of any other state. Each of said members of the said commission shall devote his entire time to the duties of the office and shall not hold any other position of trust or profit, engage in any other occupation or business interfering with, or inconsistent with his duties, or serve on or under any committee of any political party.

Compensa-
tion and
bond of
members.
Quorum.
Sec. 4 id.

4823. The members of the said commission shall each receive an annual salary of three thousand dollars, payable in the same manner as the salaries of other state officers are paid. They shall qualify by taking the oath as other state officers and by giving bond to the State of Arizona in the sum of five thousand dollars each, conditioned that they will well and truly perform the duties to the best of their knowledge as such members of the said commission, and will faithfully observe the laws regarding the assessment and equalization of property. The first

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members of the said commission under this act, after having qualified, shall within thirty days, meet at the Capitol in Phoenix and shall thereupon organize and elect one of their members as chairman. The majority of the members of the said commission shall constitute a quorum for the transaction of business and the performance of the duties of the said commission. The said commission shall be in continuous session and open for the transaction of business every day except Sunday and legal holidays and the session of the said commission shall stand and be deemed adjourned from day to day without formal entry thereof upon its record. One member shall constitute a quorum for conducting an investigation at any place within the state other than at the Capitol when ordered by the commission when deemed necessary to facilitate the performance of its duties.

4824. Said commission shall keep an accurate record of all its official proceedings, and shall keep a seal on which shall be the impression "State Tax Commission of Arizona" (with the design of a pair of scales, representing equality). All processes or certificates issued or given by the said commission shall be attested by said seal. Copies of the records of the said commission, certified by the secretary and attested with the seal of said commission, shall be received in evidence with like effect as copies of other public records. The secretary of the said commission shall be the custodian of the seal and record and be authorized to affix said seal in all proper cases. The secretary or any member of the said commission shall have the power to administer oaths in all matters pertaining to, or concerning, the proceedings of the state tax commission, or its official duties.

4825. The said commission shall keep its office at the Capitol, and shall be provided with suitable rooms, necessary office furniture, supplies, stationery, books, copies of conveyances of titles, periodicals, and maps and all necessary expenses shall be audited and paid as other state expenses are audited and paid. The members

Records.
Sec. 5 id.

To keep
office at
State
Capitol.
Sec. 6 id.

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of the said commission, the secretary and clerks and such experts and assistants as may be employed by the said commission, shall be entitled to receive from the state their actual necessary expenses while traveling on the business of the said commission; such expenditures to be sworn to by the party who incurred the expense, and approved by the chairman of the said commission, or by a majority of the members of said commission.

Commission to prescribe form of tax record. Sec. 1. Ch. 71. Laws 1913. 3rd Sp. Sess.

4826. Except as otherwise provided by law, the tax roll and the books relating to taxation, in each of the several counties of the state, shall be uniform and as provided by law or by the state tax commission. The said commission shall formulate and send to the proper offices in each county all necessary forms not herein provided for, to be used in listing and valuing property, assessing, the return of property, and the collection of taxes. The said commission, or a quorum thereof, shall, from time to time, as often as may be necessary, visit each county in the state for the purpose of ascertaining the proper assessment and return of property, a uniform value thereof, and the use of forms and systems of keeping accounts provided by law or by the said commission. The said commission shall have and exercise general supervision and direction over the county assessors and county boards of equalization in the performance of their duties, and shall regulate and supervise the due performance thereof. The said commission shall, at least once in each year, require the county assessors of the state to meet with the said commission at the state capitol, or at a place designated by the said commission, upon a day designated, for the purpose of considering matters relating to taxation, to secure a uniform valuation of classes of property throughout the state, and to discuss and formulate any changes deemed necessary or advisable in the laws relating to taxation or the forms or methods of keeping the books and accounts thereof. The actual necessary expenses of county assessors in attending said meeting shall be paid by the respective counties.

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4827. The said commission shall have full power to classify all property and shall have general supervision of the system of taxation throughout the state, and shall have power to make a thorough investigation thereof; and its decision upon all matters pertaining to the assessment of property of whatsoever nature, class, or kind, and the valuing and listing of the same, shall be final, except as otherwise provided by law. It shall report to the governor two weeks prior to the first day of each regular session of the legislature, and the governor shall forthwith transmit to the members-elect of the legislature the result of its supervision and investigation; and the said commission shall formulate and recommend legislation for the improvement of the system and for the equalization of the taxes of the state. It shall furnish the governor, from time to time, such assistance as he may require, and it shall keep in its office a public record of its acts and orders, and print, from time to time, for general circulation, such information as it may deem proper, or as may be provided by law. The commission shall have power to make all needful rules, not inconsistent with law, for the orderly, methodical, and effectual performance of its duties as a board of assessment or otherwise, and for conducting hearings and other proceedings before it.

Powers of
Commis-
sion.
Sec. 2 id.

Any member of the commission shall have the right to dissent from any act or order of the majority and have the reasons of his dissent or protest entered on the minutes.

4828. In making any investigation, the said commission shall have power and authority to require any officer whose duties pertain to the assessment and collection of taxes, or to the disbursement of public funds, to report to it in form as by it prescribed; to call upon individuals, firms, companies, and corporations, or any officer or agent in charge thereof, for information bearing upon the subject of taxation or pertaining thereto, and to examine any maps, drawings, books, invoices, and papers, to summon witnesses to appear and testify, and to compel said witnesses to produce maps, drawings, books, in-

Further
powers of
Commis-
sion.
Sec. 3 id.

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voices, and papers before it at a time and place to be designated by said commission, and in case of the failure, neglect, or refusal of any person, officer, or agent in charge of any person, firm, company, or corporation to obey, such failure, neglect or refusal shall be deemed a misdemeanor, and shall, upon conviction thereof, be punished as hereinafter provided; and it is made the duty of the attorney general, or the county attorneys of the respective counties, to institute proceedings in the proper court to compel such obedience and enforce such penalty. In the discretion of the said commission, mileage may be allowed to witnesses, and on the certificates of the chairman of the commission, duly audited, said mileage shall be paid by the state treasurer for attendance and traveling. Any person testifying falsely before the said commission shall be guilty of, and be punished for, perjury.

Further powers and duties of commission.
Sec. 4 id.

4829. It shall be the duty of the said commission, and it shall have power and authority:

(1) To have and exercise general supervision over the administration of the assessment and tax laws of the State, over city, town, and county assessors, over county and city boards of equalization, boards of supervisors, and all local boards of levy and assessments, to the end that all assessments of property of every class, kind, and character, real, personal and mixed, be made at its full cash value; and to require assessors and county boards of equalization to assess all property of every class, kind, and character, at its full cash value.

(2) To confer with, assist, advise, and direct assessors, county boards of equalization, and others obligated under the law to make levies and assessments, as to their duties under the statutes of the state.

(3) To direct the attorney general or the county attorneys in their respective counties to assist in the commencement and prosecution of actions and proceedings for penalties, forfeitures, removals, and punishments for violations of the laws of the state in respect to the assessment of property, or to represent the said commission.

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in any litigation in which it may become involved in the discharge of its duties.

(4) To direct proceedings, actions, and prosecutions to be instituted to enforce the laws relating to the penalties, liabilities, and punishment of public officers, persons, officers, or agents of corporations, companies, or firms, or any employe in charge thereof, for failure or neglect to comply with the orders of the said commission, or with the provisions of the statutes governing the return, the manner of listing, the valuing of property, and the assessment and taxation of property; and to cause complaints to be made against assessors, county boards of equalization, or county boards of supervisors, or other assessing, taxing, or equalizing officers, in the courts of proper jurisdiction, for their removal from office for official misconduct or neglect of duty.

(5) To require city, town, county, state, or other public officers to report information as to the assessment of property, the collection of taxes, receipts from licenses and other sources, the expenditure of public funds for all purposes, and such other information as may be needful or desirable in any work of the said commission, in such form and upon such blanks as said commission may prescribe. Also to make and prosecute such research and investigation as to the detailed properties of firms, companies, corporations, or individuals, the business, the income, the reasonable expenditures, and the true value of the franchises and properties, of all public service corporations doing business in this state, as will enable the said commission to ascertain a fair and equitable basis of the full cash value for assessing the same, and to make and recommend proper legislation to the legislature, from time to time, and to direct the assessing and taxing officers in making such assessments.

(6) To require individuals, firms, partnerships, companies, associations, joint stock companies, and corporations, or officers thereof, doing business within this state, to furnish information concerning their capital, funded or other debts, current assets and liabilities, value of property, earnings, operating and other expenses,

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taxes and other charges, and all other facts which may be needful or desirable to enable the said commission to ascertain the value and relative burdens borne by all kinds of property in the state.

(7) To summon witnesses from any part of the state to appear and give testimony, and to compel said witnesses to produce all records, maps, drawings, books, invoices, papers, and documents relating to any subject or matter which the said commission shall have authority to investigate or determine.

(8) To cause the depositions of witnesses, residing within or without the state, or absent therefrom, to be taken, upon ten days written notice to the interested parties.

(9) To investigate the work and methods of local and county assessors and county boards of equalization in the assessment, equalization, and taxation of all kinds or character of property, by visiting the counties of the state.

(10) To examine carefully into all cases where evasion or violation of the laws pertaining to the manner of listing and return of property for assessment and taxation is alleged, complained of, or discovered and to ascertain wherein existing laws are defective, or are improperly or negligently administered, and to prepare and recommend measures best calculated to remedy the defects discovered.

(11) To investigate the tax system of other states and countries, and to formulate and recommend such legislation as may be deemed expedient to prevent evasion of taxation and the tax laws, and to secure just and equal taxation and improvement in the system of taxation in the state. And for this purpose, one member of said commission may attend the annual conference of the National Tax Association, the actual necessary railroad and other expenses incident thereto to be paid by the state, when approved by the chairman or a majority of the commission.

(12) To transmit to the governor, who shall forthwith transmit the same to each member-elect of the legislature, two weeks prior to the first

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day of each regular session thereof, the report of the said commission, covering the subject of assessment and taxation, the results of the investigation of said commission, and its recommendations for improvements in the system of taxation in the state, together with such measures as may be formulated for consideration by the legislature.

(13) To make appraisement and assessment of all railroads and the property, franchises, and all intangible values of railroad corporations, within the state, excepting such real and personal property as is not used in the continuous operation of its railroads; of all telegraph lines, within the state, and the property, franchises, and all intangible values thereof, excepting such real and personal property as is not used in the continuous operation of the business; of all telephone lines, within the state, and the property, franchises, and all intangible values thereof, excepting such real and personal property, as is not used in the continuous operation of the business; of all express companies, doing business within the state, and the property, franchises, and all intangible values thereof, excepting such real and personal property as is not used in the continuous operation of the business; of sleeping car companies and private car lines, doing business within the state; of all patented and unpatented producing mines, within the state. And on or before the second Monday of July to transmit, as provided by law, to the several county boards of supervisors, the assessed valuation found by it on railroad, telephone, and telegraph lines; and to transmit the assessed valuation found by it on all patented and unpatented producing mines to the several county boards of supervisors of the counties in which the mines are located. The several county boards of supervisors shall enter on the roll all assessments transmitted to them by the state tax commission.

And for the purposes of this act the state tax commission, or its duly accredited agents, shall have the right and power to enter into or upon, and examine and appraise any and all properties of whatsoever nature within this state.

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(14) To require any county board of equalization, at any time after its adjournment, to reconvene and make such orders as the state tax commission shall determine are just and necessary, and to direct and order such county board of equalization to raise or lower the valuation of any property, real or personal, of any person, firm, company, or corporation; and to order and direct any county board of equalization to raise or lower the valuation of any or all property or class or classes of property, and generally to do and perform any act, or to make any order or direction to any county board of equalization, or to any assessor, as to the valuation of any property, or any class or classes of property, in any county, city, or town which, in the judgment of the said commission, may seem just and necessary, to the end that all property shall be valued and assessed equitably and to the same extent as any and all other property, real or personal, is required to be listed for taxation.

(15) To prosecute before any court of proper jurisdiction any member of any county board of equalization, or supervisors, or assessor, for a violation of any statute of this state relating to the assessment and valuation of property, and the collection of taxes.

(16) To require that all property of every class, description, and kind, shall be listed and valued at its full cash value.

(17) To prepare (and the said commission shall prepare) all necessary interrogatories and questions to be answered by the taxpayers and persons of each county, and the form of the same, and the oath to be annexed thereto, and the same shall be correctly and duly answered by each and every person, firm, company, or corporation, or its duly authorized officer or agent to list property for taxation, and if any person, officer, or agent of any person, firm, company, or corporation shall answer knowingly any questions or interrogatory so prepared and submitted to him, falsely, he shall be deemed guilty of perjury, and, upon conviction thereof, shall be punished by imprisonment in the state penitentiary for not less than one year nor more than three

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years, and the property so listed shall be assessed at double its cash value for that year, and no board of equalization shall have the right to reduce the valuation thereon; and if any person shall wilfully fail, neglect, or refuse to answer such questions or interrogatories and to take and subscribe the oath or affirmation annexed thereto, he shall be deemed guilty of a misdemeanor, and, upon conviction thereof, shall be fined not less than one hundred dollars nor more than three hundred dollars, and the property so listed, shall be assessed at double its full cash value for that year, and no board of equalization shall have the right to reduce such increased valuation.

(18) In addition to the forfeitures or penalties provided for by this act, it shall be unlawful for any person, or officer of a firm, company, or corporation to refuse or neglect to comply with any lawful order made by the state tax commission, or any member thereof, under and pursuant to the provisions of this act, and for each such offense the person, or officer of a firm, company, or corporation, so offending, shall be guilty of a misdemeanor, and upon conviction thereof, shall be subject to a fine not to exceed three hundred dollars for each offense, or be punished by imprisonment in the county jail for a period of not to exceed three months, or by both such fine and imprisonment, in the discretion of the court.

(19) To investigate (and the said commission shall thoroughly investigate) all complaints which may be made to it of illegal, unjust, or excessive taxation, and said commission shall endeavor to ascertain to what extent, and in what manner, if at all, the present system is unequal or oppressive.

4830. The commission, or any member thereof, shall examine and test the work of county assessors during the progress of the assessment, or any time when it is deemed necessary and convenient. Said commission, or any member thereof, shall have the rights and powers of the assessor for the examination of persons and property and for the discovery of property subject

Commission to review and correct action of assessors. Sec. 5 id.

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to taxation. If, in the judgment of the commission, said assessor shall have omitted any property, or shall not have assessed any property according to law, or the assessor has failed to assess any property at its full cash value, then, in that case, the commission may, by order in writing, direct said assessor to correct said assessments; to raise or lower the valuation on said property; and upon receipt of said order, it shall be the duty of the assessor to correct the assessment roll to conform with the order of the state tax commission.

Penalty
for
disobeying
order of
commis-
sion.
Sec. 6 id.

4831. Any assessor, or official with taxing or equalizing powers, who shall wilfully neglect or refuse to obey any official order of the state tax commission, provided for in this act, shall be guilty of a misdemeanor in office, and on conviction thereof, shall be punished by imprisonment in the county jail, not more than six months, or by a fine of not less than one hundred dollars nor more than three hundred dollars, or by both such fine and imprisonment, and shall be forthwith removed from office.

Secretary
and
employees.
Sec. 27 id.

4832. Said commission may appoint a secretary at a salary of not more than twenty-four hundred dollars per annum, and one clerk at a salary of not more than twelve hundred dollars per annum, who shall be a stenographer. The commission may employ such other persons as experts and assistants as may be necessary to perform the duties that may be required of the commission and fix their compensation. The secretary shall keep full and correct minutes of all hearings, transactions, and proceedings of said commission, and shall perform such other duties as may be required by said commission.

Annual
appropriation.
Sec. 28 id.

4833. There is hereby annually appropriated, out of the general fund in the state treasury, a sum sufficient to carry out the provisions of this act.

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CHAPTER II.

STATE BOARD OF EQUALIZATION

4834. The state tax commission, as now constituted, is hereby created a state board of equalization, with full authority to equalize the valuation and assessment of property throughout the state; and shall have power to equalize the assessment of all the property in this state, between persons, firms, or corporations of the same assessment district; between cities and towns of the same county, and between the different counties of the state, and the property assessed by the state tax commission in the first instance. The board shall meet annually in the office of the state tax commission, on the first Monday in August. The chairman and the secretary of the state tax commission shall be the chairman and secretary, respectively, of the state board of equalization. The board shall continue in session from day to day until the business before it shall be disposed of, and shall have access to, and make use of, all public records which will aid it in the disposition of such business, and it shall keep a record of the business transacted by it. And said board shall, at such meeting fix the rate of taxation for state purposes to be levied and collected in each county, and shall examine and compare the abstracts of the assessment of the property in the several counties, and equalize the same, so that all the taxable property in the state shall be assessed at its full cash value, subject to the following rules:

How constituted.
Powers and duties of.
Sec. 22.
Ch. 71.
Laws 1913.
3rd Sp. Sess.

1. If they believe that the aggregate valuation of any class or classes of real or personal property of any county should be raised or reduced, without raising or reducing the other classes of real or personal property of such county, or without raising or reducing it in the same ratio, they may add to or take from the aggregate valuation of any such class or classes such per cent as they believe will raise or reduce the same to the full cash value thereof.

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2. If they believe that the aggregate valuation of any class or classes of real or personal property of any city or town, in any county, or of any class or classes, of real or personal property of any county, not in cities or towns, should be raised or reduced, without raising or reducing the other classes of real or personal property of such county, or without raising or reducing them in the same ratio, they may add to or take from the aggregate valuation of any class or classes of real or personal property of such cities or towns, or of the class or classes of any real or personal property not in cities or towns, such per cent as they believe will raise or reduce the same to the full cash value thereof.

3. When, in their opinion, it would be of assistance in equalizing values, the board may require any county board of supervisors, or clerk of said county board, to furnish the statements showing assessments of real and personal property of any individuals, firms, or corporations within the county. Said state board shall consider and equalize such assessments and may increase the assessments of individuals, firms, or corporations above the amount returned by the county board of equalization, when said assessments shall appear to be too low, first giving notice by registered letter to such individuals, firms, or corporations of their intentions so to do, which notice shall fix a time and place of hearing.

To
transmit
state tax
levy to
counties.
Sec. 23 id.

4835. On or before the second Monday in August in each year, the state board of equalization shall transmit to the board of supervisors of each county, a statement of the changes, if any, which have been made in the assessment by the state board of equalization, and the rate of taxes which is to be levied and collected within said county for state purposes, but if, for any reason, the board fails to sit, or the board of supervisors fails to receive the statement of rate of tax ordered by said board of equalization, the rate of seventy-five cents shall be deemed to be levied, and the board of supervisors of each county, in making up the tax roll required by law shall compute and carry

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out in the proper columns a state tax at the rate aforesaid.

4836. The state board of equalization, herein provided for, shall take the place and become successor in office to the present state board of equalization, and thereupon all power and authority vested in, or conferred upon, the present state board of equalization under and by virtue of the provisions of law, and all duties imposed upon it, not in conflict with this act, by any act or statute now in force, or by any act hereafter taking effect shall devolve upon and henceforth be exercised and performed by said state board of equalization.

To be
successor
of former
board.
Sec. 24 id.

4837. All records, books, papers, documents, and memoranda, and all office equipment, materials, and supplies in the official custody of the present board of equalization, shall be transferred to and shall be in the official possession and custody of the state board of equalization hereby created.

Records of
former
board.
Sec. 25 id.

4838. The state tax commission and the state board of equalization shall exercise and perform such further powers and duties as may be granted to or imposed upon them by law.

Further
powers and
duties of
state tax
commis-
sion and
board of
equaliza-
tion.
Sec. 26 id.

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CHAPTER III.

LEVY OF TAXES

Annual
state
tax levy.
Sec. 1,
Ch. 35,
Laws 1913.
3rd Sp.
Sess.

4839. There shall be levied annually upon the real and personal property within this state, such a sum or sums of money as the legislature may by law provide and deem to be sufficient, with other sources of revenue, to defray the necessary ordinary expenses of the state for each fiscal year, and any deficiency which may have accrued from any previous year or years, and such further sum or sums as shall be necessary to pay the interest and principal of the bonds of the state, as provided by law; and upon the same property and upon the same valuation the board of supervisors of each county shall levy and collect for the same fiscal year, on an estimate for county purposes, additional taxes for such purposes which together with other sources of revenue, shall not, however, aggregate a total sum of money, exclusive of taxes for school purposes, ten per centum greater in amount than the total sum levied and collected for other than school purposes from all sources during the next year prior to that in which the levy is made. The said estimate shall contain a statement of the amount of money required for each item of expenditure necessary for county purposes, together with the amounts necessary to pay the interest and principal of the county bonds, as provided by law, and the said estimate shall be entered upon the minutes of the board.

Aztec Land etc. Co. vs. Navajo County, 9 Ariz. 308—80
Pac. 318.

County
and city
officers
to make
estimates.
Sec. 2 id.

4840. It shall be the duty of the board of supervisors of each county, and the city or town council, or other governing body of each incorporated city or town in this state, not less than thirty days prior to the date on which the regular annual tax levy is made, to make estimates of the different amounts required to meet the public expense for the ensuing year, and to be

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raised by taxation in such county, city, or town. Such estimates shall be fully itemized, showing under separate heads the amount required for each department, public office, and public official, for each public improvement, for the maintenance of each public building, structure, or institution, the salary of each public officer or employee, the maintenance of public highways, roads, streets, and bridges, and the construction, operation, and maintenance of each public utility, and shall contain a full and complete disclosure and statement of the contemplated expenditures for the ensuing year, showing the amount proposed to be expended from each separate fund, and the total amount of public expense, and shall enter the same on the minutes of the board with the estimates of the previous year. Said statement shall also contain an estimate of the receipts for the previous and ensuing year from sources other than direct property taxation, and the amount or amounts proposed to be raised by taxation upon the real and personal property of such county, city, or town.

4841. The estimates required in the preceding section of this act, together with a notice that such board of supervisors, city or town council, or other governing body, will meet on the.....
....., 191....., for the purpose of making tax levies, as set forth in said estimates, naming the time and place of holding such meeting, shall be published for at least two consecutive weeks following the tentative adoption of such estimates, as follows: The estimates of expenditures required to be disbursed by county boards of supervisors shall be published, in the official newspaper of the county if there be one, if not then in a newspaper of general circulation in such county, for at least two publications. All other estimates shall be published in a newspaper of general circulation in such county, city, or town.

Publication of estimates.
Sec. 3 id.

4842. It shall be the duty of boards of supervisors, city and town councils, or other governing bodies of incorporated cities and towns, to meet one week previous to the day on which they levy

Adoption of estimates.
Sec. 4 id.

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taxes, and at the time and place designated in said notice, when and where any taxpayer who may appear shall be heard in favor of or against any proposed tax levies. When such hearings shall have been concluded, such board of supervisors, city or town council, or other governing body of incorporated cities and towns, shall adopt the estimate as finally determined upon. All taxes shall be levied or voted in specific sums and shall not exceed the amount specified in such published estimates, and in no event shall the aggregate amount of taxes to be raised, excepting taxes for school purposes, exceed ten per centum greater in amount than the total sum levied and collected from all sources, for all purposes other than school purposes, during the year next prior to that in which the levy is made.

Penalty
for
violation
of
previous
sections.
Sec. 5 id.

4843. Any officer or officers violating any of the provisions of Secs. 2 (Par. 4840), 3 (Par. 4841), and 4 (Par. 4842) of this act shall be guilty of a misdemeanor, and upon conviction, shall be fined in any sum not less than one hundred dollars nor more than three hundred dollars each.

County
tax levy.
Sec. 6 id.

4844. The board of supervisors of each county shall, on or before the third Monday in August of each year, assess the amount of taxes that shall be levied for county purposes, designating the amount which shall, on each one hundred dollars of taxable property, real and personal, be levied for such purposes; and shall add thereto the amount required by this act to be levied for state purposes. They shall, also, at this meeting, enter upon the assessment roll such changes, if any, as have been made in the assessments by the state board of equalization. The boards of supervisors of the respective counties shall, prior to the first Monday of January of each year, cause to be prepared suitable books and blanks, in accordance with the forms prescribed by the state tax commission, for the use of the assessor, in which he shall enter the assessments as herein provided.

Lien
of taxes.
Sec. 7 id.

4845. Every tax levied under the provisions or authority of this act upon any real or personal

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property is hereby made a lien upon the property assessed, which lien shall attach on the first Monday in January in each year and shall not be satisfied or removed until such taxes, penalty, charges, and interest are all paid, or the property has absolutely vested in a purchaser under a sale for taxes. Said lien shall be prior and superior to all other liens and encumbrances upon the said property.

Aztec Land etc. Co. vs. Navajo County, 9 Ariz. 308—80
Pac. 318;
Territory vs. Perrin, 9 Ariz. 316—88 Pac. 361.

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CHAPTER IV.

PROPERTY SUBJECT TO TAXATION

Property
exempt
from
taxation.
Sec. 8.
Ch. 35.
Laws 1913.
3rd Sp.
Sess.

4846. Nothing in this act shall be construed to require or permit double taxation, and all property of every kind and nature whatsoever, within this state, shall be subject to taxation, except:

(1) All lands and lots of ground, with buildings, improvements, and structures thereon, belonging to the state or any municipal corporation, or to any county of the state, and all lands belonging to the United States, and all buildings and improvements belonging to the United States.

(2) Public debts as evidenced by the bonds of Arizona, its counties, municipalities, or other subdivisions; court houses, jails, town halls, council chambers, houses occupied by fire companies and their apparatus, and other structures and edifices owned by the public, and all squares and lots kept open for health or public use, or for ornament, belonging to any county, city, or town in this state; and, public libraries, colleges, school houses, and other buildings for the purpose of education, with their furniture, libraries, and all other equipments, and the lots or lands thereto appurtenant and used therewith, so long as the same shall be used for the purpose of education, and not used or held for profit; provided, that when any of the property mentioned in this subdivision is private property, from which a rent or valuable consideration is received for its use, the same shall be taxed as other property.

(3) Hospitals, asylums, and poor houses, owned by the public, and other charitable institutions for the relief of the indigent or afflicted, schools for the education of Indians exclusively, and the lots or lands thereto appurtenant, with their fixtures and equipments, and grounds and buildings belonging to agricultural societies, so long as the same shall be used for those purposes only, and not used or held for profit.

(4) Churches, chapels, and other buildings for

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religious worship, with their furniture and equipments, and the lots of ground and improvements appurtenant thereto and used therewith; provided rent is not paid for such grounds, and so long as the said ground and improvements shall not be used or held for profit.

(5) Cemeteries and graveyards set apart and used for the purpose of interring the dead, except such portions of such cemeteries or graveyards as are used or held for profit.

(6) The property of widows, residents of this state, not to exceed the amount of one thousand dollars to any one family, where their total assessment does not exceed two thousand dollars.

Right of way through Indian Reservation taxable.
Territory vs. Delinquent tax list, 3 Ariz. 302—26 Pac.
310;
M. & P. R. Co. vs. Territory, 156 U. S. 347.

4847. The term "real estate" whenever used in this act shall be taken to mean and include the ownership of, or claim to, or possession of or right of possession to, any land or patented mine within the state; and the claim by possession of any person, firm, corporation, association, or company, to any land or patented mine shall be listed under the head of real estate. Real estate and improvements thereon shall be separately assessed. The term "personal property" whenever used in this act shall include money, goods, chattels, choses in action, evidence of debt, and any interest or equity in or valid claim to non-patented mining claims, either lode or placer; and shall be deemed and taken to mean, and it is hereby declared to mean and include all property of whatsoever kind or nature, both tangible and intangible, not included in the term real estate, as said term is defined in this section. All personal property in the hands of any trustee, agent, administrator, executor, or receiver, and all personal property mortgaged or pledged, shall, for the purpose of taxation, be deemed to be the property of the person who has the possession thereof. Whenever solvent debts are assessed, the

Terms
"real
estate",
and
"personal
property"
defined.
Sec. 9 id.

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person assessed may deduct therefrom his liabilities.

Possessory right to public land assessable.

Del. Tax List vs. Territory, 4 Ariz. 186—37 Pac. 370;
Affirmed 164 U. S. 599.

See, under former statute:

Copper Queen etc. Co. vs. Territory, 9 Ariz. 383—84
Pac. 511; Affirmed 206 U. S. 474.

Each individual item of property contained in an assessment shall be held liable for the taxes on all items of personal property in the same assessment.

Land liable for taxes on personal property.
Sec. 10 id.

4848. All taxes due upon improvements upon real estate assessed to others than the owner of the real estate shall be a lien upon the land and improvements.

Property to be assessed at full cash value.
Sec. 11 id.

4849. All taxable property must be assessed at its full cash value. The term "full cash value" whenever used in this act shall mean the price at which property would sell if voluntarily offered for sale by the owner thereof, upon such terms as such property is usually sold, and not the price which might be realized if such property was sold at a forced sale.

See under former Statute:

Copper Queen etc. Co. vs. Territory, 9 Ariz. 383—84
Pac. 511.

Assessment of stock in corporations.
Sec. 12 id.

4850. All property belonging to corporations shall be assessed and taxed, but no assessment shall be made of shares of stock of corporations nor shall any holder thereof be taxed; provided, however, that the foregoing in this section shall not apply to corporations and associations whose business it is to loan money, or to make money by the use of money, the shares of which corporations and associations shall be assessed and taxed as other property. And all shares of stock of every bank, and banking company, corporation, and association, wheresoever and howsoever organized, engaged in the business of receiving deposits and of buying or selling exchange, and every corporation and association not doing a bank-

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ing business, but engaged in the business of using money wherewith to make money for the owners of its shares, shall be assessed and taxed in the county and city or town, where such bank, association, or business is located for the transaction of its business. The shares of stock of any such banking corporation or association, or corporation or association engaged in the business of using money wherewith to make money, shall be entered and taxed in the name of the shareholders of the several shares thereof, but any capital stock of such corporation or association shall be entered and taxed in the name of such corporation or association.

Con. Nat. Bank vs. Pima County; 5 Ariz. 142—48 Pac. 291.

Western Inv. Co. vs. Murray; 6 Ariz. 215—56 Pac. 728.

Nat. Bank of Arizona vs. Long; 6 Ariz. 311—57 Pac. 639.

4851. Upon the demand of the assessor, the president, cashier, or other officers in charge of any such corporation or association, shall make out and deliver to said assessor a sworn statement showing the number of shares of such corporation or association, the name and residence of each shareholder, and the number and amount of shares owned by him; the total amount of surplus, reserve fund, and undivided profits; and the par and market value of the aforesaid shares. The full cash value of such shares shall be ascertained according to the best information which the assessor may be able to obtain, whether from any return made by such bank, company, or association to any officer of the state or the United States, from actual sales of the stock, from answers to questions by the assessor, or from other trustworthy sources. Every such shareholder shall, where such corporation or association is located, render at their full cash value to the assessor of taxes all shares owned by him therein, and in case of his failure to do so, the assessor shall list and assess such unrendered shares as other unrendered property. The taxes due thereon shall be a lien thereon, and shall be paid by such corporation or association, and shall be a lien against and assessed to such shares of stock,

Statement
to be
given
assessor.
Sec. 13 id.

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and no such corporation or association shall pay any dividends to any shareholder who is in default in the payment of taxes due on his shares, nor shall it permit the transfer on its books of any shares the owner of which is in default in the payment of his taxes on the same.

Location
of corpora-
tion for
purpose of
assessment
of stock.
Sec. 14 id.

4852. Every such association or corporation, for the purpose of said assessment, shall be considered as located in any and every county and city or town wherein it has located an office for the purpose of carrying on a banking business, and the shares of stock of such association or corporation shall be subject to taxation, in the manner hereinbefore provided, in any county and city or town wherein it has such office located; provided, however, that if, with the statement hereinbefore mentioned, the president, cashier, or other officer, shall state that his association or corporation is subject to taxation in more than one county and city or town of this state under the provisions of this act, and shall further state, under oath, the proportion of its assets situated in each county and city or town, then the shares of such association or corporation shall be subject to taxation in each county and city or town for only such portion of their value as the assets of the association or corporation situated in that county and city or town bear to the assets of the entire corporation; provided, however, that whenever any such bank or banking corporation or association shall maintain branches or conduct business in more than one county and city or town, the assessed value of the capital stock shall be apportioned among the several counties and cities and towns in which the main office or such branches are maintained or business conducted, and the amount to be apportioned to each county and city or town shall in no case be less than the actual cash value of the real and personal property of such bank or banking association situated in such county and city or town.

Penalty
for
failure to
make
statement.
Sec. 15 id.

4853. In the event any president, cashier, or other officer in charge, of any such corporation or association shall fail, on the demand of the assessor, to file with him a sworn statement as

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hereinbefore provided, the assessor shall at once, in the name of the state, at his relation, institute proceedings in mandamus, to compel the statement to be so filed; and, in the event of such failure, in addition to the taxes due, the said officer, president, or cashier or other officer in charge, so refusing, shall forfeit an amount equal to double the amount of said taxes, to be recovered by the county, city and town, in a civil action, said amount to go into the school fund of said county, said action to be brought by and in the name of said county.

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CHAPTER V.

ASSESSMENT OF TAXES

Bond of
assessor.
Sec. 16,
Ch. 35.
Laws 1913.
3rd Sp.
Sess.

4854. The county assessor, before entering upon the duties of his office, shall execute a bond to the State of Arizona, signed by a duly qualified surety company, in such penal sum as the board of supervisors of the county shall fix, which said bond shall be approved by the said board of supervisors, or its chairman, and said bond shall be filed and recorded in the office of the county recorder of said county. The premium for said bond shall be paid by the county out of the general fund of the county. The condition of said bond shall be that said county assessor shall well, truly, and faithfully, in all things perform and execute the duties of his office as required by law during his continuance in office, without fear or favor, fraud, deceit, or oppression, and shall pay over all money which may come into his hands as such assessor.

Oath of
assessor.
Sec. 17 id.

4855. Before proceeding to assess the taxable property of the county, the county assessor shall take and subscribe an oath or affirmation, and file same in the office of the county recorder, which oath shall be in the following form:

“STATE OF ARIZONA,
COUNTY OF

I do solemnly swear (or affirm) that I will well and truly discharge the duties of assessor of the county of, and will, to the best of my knowledge and ability, truly and fairly assess, without favor or partiality, all the taxable property of said county at its full cash value.”

Deputy
assessors.
Sec. 18 id.

4856. The county assessor may appoint such number of deputy assessors to assist in assessing the property of his county as provided by law; and every such deputy, before he proceeds to execute the duties of his appointment, shall take and subscribe the oath provided in the preceding sec-

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tion to be taken by the county assessor and file same in the office of the county recorder. Such deputies, when so qualified, shall possess the same power in making such assessments as their principal, but the county assessor shall be responsible for their acts.

4857. If any assessor, or deputy assessor, shall be guilty of neglect of any of the duties enjoined on him by law, he shall be liable to prosecution in any court of competent jurisdiction, and, upon conviction, to a fine in any sum not exceeding one thousand dollars.

Penalty
for neglect
of duty.
Sec. 19 id.

4858. Suit may be instituted on the assessor's bond in the manner prescribed by law, for the benefit of any person who may be aggrieved by the wrongful act or conduct of such assessor or his deputy.

Suits on
assessor's
bond.
Sec. 20 id.

4859. The assessor and his deputies are hereby authorized to administer all oaths and affirmations contemplated by law in the discharge of their duties as assessors.

Assessor
may
administer
oaths.
Sec. 21 id.

4860. On or before the twentieth day in May in the year 1913, and between the first Monday in January and the first day in May in each year thereafter, the county assessor, except as otherwise required of the state board of equalization and the state tax commission, shall ascertain, by diligent inquiry and examination, all property in his county, real or personal, subject to taxation, and also the names of all persons, corporations, companies, associations, or firms, owning, claiming, or having the possession or control thereof, and he shall then determine the full cash value of all such property, and shall list and assess the same to the person, firm, corporation, association, or company, owning, claiming, or having the possession, charge, or control thereof. The property of a ward shall be listed by his guardian; of a minor, having no guardian, by his father, if living, if not, then by his mother, if living, and if not, then by the person having the property in charge; of a beneficiary for whom property is held in trust, by the trustee. The property of

Assess-
ment.
when and
how made.
Sec. 22 id.

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every deceased person shall be listed by the executor or administrator. The property of persons or corporations whose assets are in the hands of receivers shall be listed by such receivers; of a body corporate, company, association, society, or partnership, by its principal accounting officer, agent, or partner. Property under mortgage, contract, or lease shall be listed by and taxed to the mortgagor or lessor, unless it be listed by and taxed to the mortgagee or lessee. And all personal property in the hands of any trustee, agent, administrator, executor, or receiver, and all personal property mortgaged or pledged shall, for the purpose of taxation, be deemed to be the property of the person who has the possession thereof, and shall be listed by such person. For the purpose of assisting the assessor to make such assessment, he may demand from each person and firm, and from the president, cashier, treasurer, or managing agent of each corporation, association, or company, within his county, a correct list under oath or affirmation, of all the real estate and personal property within the county, owned or claimed by, or in the possession or control of, such person, firm, corporation, association, or company. The assessor shall have the additional power and authority to call upon persons, firms, companies, and corporations, or any officer or agent in charge thereof, for information bearing upon the subject of the valuation or listing of taxable property or pertaining thereto; to examine any maps, drawings, books, invoices, and papers; to summon witnesses to appear and testify and compel them to produce maps, drawings, books, invoices, and papers, before him at the time and place to be appointed by him; and, in case of the failure, neglect, or refusal, of any person, officer, or agent in charge of any person, firm, company, or corporation to obey, such failure, neglect, or refusal shall be deemed a misdemeanor, and shall be punished, upon conviction thereof, by a fine of not less than five hundred dollars, nor more than one thousand dollars, or by imprisonment in the county jail not less than thirty days nor more than ninety days, or by both such fine and imprisonment. It shall be the duty

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of the county attorney of the respective counties to institute proceedings in the proper court to compel such obedience and enforce such penalty. Any person testifying falsely before said assessor shall be guilty of and be punished for perjury. If any person, officer, or agent shall neglect or refuse on demand, or fail without demand of the assessor or his deputy, to give, under oath or affirmation, the list required by this section, or Sec. 23 (Par. 4861) hereof, or if the owner of any property not listed by another person, shall be absent or unknown, the assessor shall fill out a list for such person, putting therein all taxable property which he has reason to believe is owned by, or in the possession or control of, said person, officer, or agent, liable to taxation. If the name of such absent owner is known to the assessor, the property shall be assessed in his, her, their or its name; if unknown to the assessor, the property shall be assessed to "unknown owners." If the assessor believes that any person, firm, company, or corporation, or any officer or agent in charge thereof, has not returned a full and complete list of all the property under his, her, or its control, he shall have the power to make such investigation as he may deem necessary to ascertain the full amount and extent of such property. The cost of such investigation shall be a proper charge against the county; provided, that if the assessor finds more property than is returned in said list, said cost shall be assessed as a penalty against the property so found and shall be collected at the same time that the tax on said property is collected.

See, decided under former statute:

Aztec Land etc. Co. vs. Navajo County, 9 Ariz. 308—80 Pac. 318.

Copper Queen etc. Co. vs. Territory, 9 Ariz. 383—84 Pac. 511.

4861. It shall be the duty of every person, List of taxable property to be given to assessor. Sec. 23 id. owning or having charge of or under his control, property in this state, subject to taxation, as in this act provided, to make out and deliver to the assessor, on or before the twentieth day in May in the year 1913, and between the first Monday in January and the twentieth day in May in each

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year thereafter, a correct list of the aforesaid property as required by law, whether he shall receive from the assessor a notice or demand to do so or not; but, the said list must be made out and delivered to the assessor within ten days of service of blank forms for same. Every assessment made against property subject to taxation, shall be valid whether such notice or demand was received or not.

See, under former Statute:
Aztec Land etc. Co. vs. Navajo County, 9 Ariz. 308—
80 Pac. 318.

Contents
of list.
Sec. 24 id.

4862. The said list shall contain: First, the lands of such person by section or part of section, township, and range, and, where such part of section is not a legal subdivision or is unsurveyed, by some other description sufficient to identify it, and his town lots, by the town in which they are situated, and their proper description by number of lot and block, or otherwise, according to the system of numbering in the town; second, the improvements on all such land and town lots; third, his personal property of every description, or property held by him or under his control as an agent or in any fiduciary capacity. The list shall be signed and sworn to by the person making it, and the oath may be administered by the assessor or his deputy or by any other officer authorized to administer oaths.

Penalty
for
giving
false list.
Sec. 25 id.

4863. If any person shall wilfully make or give, under oath, or affirmation, a false list of his taxable property under his control, such person shall be deemed guilty of perjury, and, upon conviction thereof, shall be punished therefor as is by law provided for the punishment of perjury; and any property wilfully concealed, removed, transferred, or misrepresented, by the owner or agent thereof, to evade taxation, shall, upon discovery, be assessed at two times the amount of tax for that year which would otherwise have been assessed upon it, and the assessment so made must not be reduced by the board of equalization.

4864. If any person shall give the assessor or his deputy a false name, or shall fail or refuse to

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give his name, or shall fail or refuse to give a list of property as by this act required, or shall fail or refuse to swear or affirm to such list, he shall be guilty of a misdemeanor, and shall be arrested upon complaint of the assessor, or his deputy, and upon conviction before a justice of the peace, he shall be punished by a fine of not less than ten dollars nor more than two hundred dollars, or by imprisonment in the county jail for not less than two days, nor more than three months, or by both such fine and imprisonment.

Penalty for failure to give list. Sec. 26 id.

4865. If any person with whom the assessor shall have left a blank form, notice, or demand, for a list of property for taxation, shall have no property which he is hereby required to list, either on his own account or on behalf of others, he shall set forth said facts on the blank form, notice, or demand, left with him by the assessor for that purpose, and shall make oath to the truth thereof, and return the same to the assessor within ten days after service of said blank form, notice, or demand.

List to be given though person has no property. Sec. 27 id.

4866. The assessor and his deputies are hereby authorized to administer an oath or affirmation to any person or officer making the list prescribed by the preceding sections hereof, for the taking of which oath or affirmation no charge shall be made by the assessor. Any assessor who shall make any charge for administering such oath or affirmation shall be deemed guilty of a misdemeanor, and, upon conviction thereof, shall be sentenced to a fine of not less than ten dollars nor more than one hundred and fifty dollars.

Oath to list. Sec. 28 id.

4867. Any property discovered to have escaped assessment for the year 1913, or any year or years thereafter, must be assessed at its full cash value for each year it escaped assessment and also at its full cash value for the current year.

Property escaping assessment. Sec. 29 id.

4868. Water ditches, constructed for mining, manufacturing, or irrigating purposes, and toll roads, must be assessed the same as real estate, at a rate per mile for that portion thereof lying in the county of the respective assessors, and

Assess- of ditches and toll roads. Sec. 30 id.

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must be by each assessor listed as a whole without separating the land and franchise, improvements, and property, in either the description or the valuation of the same; provided, that private irrigating ditches, wholly owned by those using all the water supplied thereby on their own lands shall not be taxed as such, but their value shall be assessed on the land supplied with water thereby. Two or more contiguous lots, parcels, or tracts of land, or two or more contiguous patented mines owned by the same person, or corporation, may be jointly assessed and one valuation fixed for the two or more lots, parcels, or tracts of land, or for the two or more patented mining claims, without placing a separate value on each parcel, lot, or tract of land, or upon each patented mining claim.

Assessment of transient live stock
Sec. 31 id.

4869. Transient herds of cattle, sheep, or goats, wherever mentioned herein, shall be taken to mean cattle, sheep, or goats, that range, graze, or drift, in more than one county for any part of the calendar year.

Transient herds of cattle, sheep, and goats shall be assessed, and the taxes thereon shall be collected, in the county where the home ranch or headquarters ranch is situated; but it shall be the duty of the owner when paying his taxes to make an affidavit in duplicate before the county treasurer, his deputy, or any officer qualified to administer oaths, which shall read in substance as follows:

STATE OF ARIZONA,

COUNTY OF

....., first having been duly sworn, says he is a resident of county, State of Arizona; that he is the owner ofhead of cattle, sheep, or goats, subject to assessment; during the year 191....., said cattle, sheep or goats have ranged and will have ranged at the end of the year ending December 31, 191....., in different counties within the State of Arizona.

The periods for which a portion or all of said cattle, sheep, or goats have ranged and will have ranged in said counties, severally are as follows:

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.....head of cattle, sheep or goats in
.....county,months.
.....head of cattle, sheep, or goats in
.....county,months.
.....head of cattle, sheep, or goats in
.....county,months.
.....head of cattle, sheep, or goats in
.....county,months.

(Signed)

Subscribed and sworn to before me this
.....day of, 191.....

.....
County Treasurer.

Upon the filing of said affidavit in duplicate and the payment of said tax, it shall be the duty of the county treasurer to apportion said tax to the various counties entitled thereto, in such proportion as the fractional part of the year which said cattle, sheep, or goats have ranged in each county shall bear to the whole tax, and the county treasurer shall immediately transmit to the state treasurer, the duplicate copy of said affidavit above mentioned, together with the amount of said taxes, belonging, as provided in this section, to other counties. On the first of each month after receiving such moneys, the state treasurer shall transmit to the county treasurer of each county entitled thereto, its respective portions of said tax, taking proper receipts therefor.

4870. If the owner of any transient herd of cattle, sheep, or goats shall wilfully make or give, under oath or affirmation, a false apportionment of his cattle, sheep, or goats, ranging in each county, he shall be deemed guilty of perjury, and, upon conviction thereof, shall be punished therefor as is provided for punishment for perjury. Penalty for false apportionment. Sec. 32 id.

4871. If the owner of any transient herd of cattle, sheep, or goats shall fail to make, under oath or affirmation, the apportionment as required in the blank form set forth in Sec. 31 (Par. 4869) hereof, he shall be deemed guilty of a misdemeanor. Penalty for failure to make apportionment. Sec. 33 id.

4872. The county assessor in each of the sev-

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Assessor
to collect
taxes on
personal
property.
Sec. 34 id.

eral counties in this state, when he assesses the property of any person, firm, association, company, or corporation, liable to taxation, not owning real estate within the county of sufficient value in the assessor's judgment to pay taxes on both the real and personal property of such person, firm, association, company, or corporation, shall proceed immediately to collect the taxes on the personal property so assessed; provided, that personal property in transit or temporarily in a county shall not be assessed therein, but where the owner is domiciled, and if said owner shall neglect or refuse to pay such taxes, the assessor, or his deputy, shall seize sufficient of said personal property to satisfy the taxes and costs, and shall post a notice of such seizure, with a description of the property, in three public places in the county, one of which shall be in the precinct where it is seized and shall, at the expiration of three days proceed to sell at public auction, at the time and place mentioned in the notice, to the highest bidder, for cash, in lawful currency of the United States, a sufficient quantity of said property to pay the taxes and expenses incurred; provided, further, that if the owner of the property seized shall give bond with sufficient security, to be approved by the assessor, or his deputy, and in an amount sufficient to cover the amount of the taxes due and the costs incident to seizure, the said property shall be released to said owner and for this service the assessor shall be paid a fee of three dollars and the same mileage as is allowed by law to the sheriff of the county, all of aforesaid moneys to be by him paid into the county treasury. Upon the payment of the purchase money, he shall deliver to the purchaser of the property sold, the property with a certificate of the sale, of the amount of taxes, and of the assessment, and of the expenses thereon, for which the property was sold; whereupon, the title of the property so sold shall vest in the purchaser. If, in any instance, the county assessor shall be unable to find, seize, and sell sufficient of the property of such person, firm, association, company, or corporation to pay such taxes and costs of sale, and such person, persons, company, or

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corporation shall neglect or refuse, on request of the assessor, to pay the same, or neglect or refuse to turn out property sufficient to pay such taxes and costs of sale, it shall be the duty of the assessor to go before any court or the judge thereof having competent jurisdiction, and make affidavit to the fact of assessment, the amount of taxes, the inability to find and seize property sufficient to pay such taxes and costs of sale, and the fact of neglect or refusal to pay the same or turn out property sufficient to pay the same and costs of sale; and on the filing of such affidavit the court or judge, or justice of the peace, as the case may be, shall issue a citation ordering the party to appear forthwith, or at a subsequent period, not to exceed five days, before such court, judge, or justice of the peace, to answer, under oath, concerning said party's property. Such citation may be served by the assessor, the sheriff, or any constable of the county, and shall be served by delivering a copy thereof to such party personally, if he can be found, if not, by leaving a copy at his residence or place of business. On examination, if it shall appear that such party has any money, goods, chattels, or effects, the judge or justice of the peace shall order sufficient thereof to be turned out to the assessor to satisfy such taxes and costs of sale, and also costs of proceeding on the citation; and in case of a wilful neglect or refusal by such party either to obey the order of citation or the order to pay or to turn out property aforesaid, such party shall be deemed in contempt of such court, judge, or justice of the peace, and may be proceeded against as in other cases of contempt in civil cases in the courts of justice in this state. For services, under the provisions of this section, such fees shall be allowed as for similar services in civil cases, to be collected only from parties owing such taxes, and be paid into the county treasury; in other respects than herein provided, the proceedings under this section shall be conducted as provided in the civil practice of this state regulating proceedings supplemental to execution, and in case it appears from the affidavit of the assessor that such person owing such taxes is about to abscond from the

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county, or is about to convey his property with intent fraudulently to evade the payment of such taxes, in such cases the citation herein mentioned may direct the officer serving the same to arrest such party and bring such party before the court, judge, or justice of the peace issuing the same. It shall not be lawful for a party served with the citation mentioned in this section to sell or transfer such party's property or effects so as to defeat the collection of taxes mentioned, or the costs, or any part thereof, and any person or persons so doing shall be deemed guilty of a misdemeanor, and should the said taxes fail to be collected by such process, then no future liability shall attach to said assessor therefor. All excesses over the taxes and costs of the proceeds of any such sale must be returned to the owner of the property sold, and until claimed, must be deposited in the hands of the county treasurer, subject to the order of the owner, his heirs or assigns. The unsold portion of any property may be left at the place of sale at the risk of the owner. The assessor shall be governed as to the amount of taxes to be collected by him on the aforesaid personal property by the state and county rate of the previous year.

When the rate is fixed for the year in which such collection is made, then, if a sum in excess of the rate has been collected, such excess shall not be apportioned to the state or the county, but the whole thereof shall remain in the county treasury, and must be repaid by the county treasurer to the person from whom the collection was made, or to his assignee, on demand therefor.

The assessor, on the first Monday of each month, must make a settlement with the county treasurer and pay into the county treasury all moneys collected by him for such taxes during the preceding month. The assessor must, as soon as he has collected the taxes on such personal property, give the owner a receipt therefor and thereafter mark the same paid, together with the amount opposite the name of the owner in the assessment roll, and in an assessor's cash book, which he shall keep for that purpose.

4873. The assessor and his sureties shall be

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and they are hereby made liable for all such taxes on all taxable property within the county, when, through the neglect of the assessor, it remains unassessed, and it is hereby made the duty of the county attorney of such county to commence suit against such assessor and his sureties for the amount of taxes due on property not assessed by him; provided, that such suit shall not be commenced until after the assessor shall have completed the assessment roll each year.

Assessor
liable for
taxes on
unassessed
property.
Sec. 35 id.

4874. It shall be the duty of the assessor to prepare an assessment roll, alphabetically arranged, in the book or books furnished him by the board of supervisors for that purpose, in which book or books shall be listed or assessed all the real estate and personal property within the limits of the county, as shown by the assessment lists, and in said book or books he shall set down in separate columns:

Assess-
ment roll.
Sec. 36 id.

(1) The names of taxable persons, firms, corporations, companies, partnerships, and associations, in alphabetical order, if known; provided, that if the owners of any property are unknown, said property shall be listed under the head of "unknown owners;" provided further, that if any person shall refuse to make a statement of his property, under oath, as required by this act, the fact shall be noted under his name.

(2) All real estate taxable to each person, firm, corporation, company, partnership, or association, said real estate described by metes and bounds, or by common designation or name; if situate within the limits of any city or town, described by lots or fractions of lots; if without said limits described by the number of acres as nearly as can conveniently be ascertained and the location and township where situate; and all improvements upon public lands, described as nearly as possible by the location of such improvements; provided, that when two or more parties claim or give a description of the same land, it shall be assessed to each party making such claim or giving such description, according to the estimated value of the claims of each; provided, further,

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such assessment roll shall be cross indexed as to owner and as to property.

(3) The full cash value of real estate and the improvements thereon.

(4) The full cash value of all improvements on real estate where the same is assessed to a person, firm, association, company, or corporation, other than the owner of said real estate.

(5) The full cash value of all personal property taxable to each person, firm, association, company, or corporation.

(6) The total value of all property taxable to each.

No further description of personal property than that required by the provisions of this section shall be needed or be requisite to render the assessment binding and effective; and the description of real estate shall be sufficient if the said real estate can be readily identified thereby.

See, under former Statute:

Copper Queen etc. co. vs. Territory; 9 Ariz. 383—84
Pac. 511. Affirmed 206 U. S. 474.

Territory vs. Copper Queen etc. Co., 13 Ariz. 198—103
Pac. 960.

Form of
assessment
roll.
Sec. 37 id.

4875. The form of the assessment roll shall be such as shall be prescribed by the state tax commission.

Assessor
to prepare
maps.
Sec. 38 id.

4876. The assessor shall also have prepared under his direction, by some competent person, maps of the various blocks within any city or town or of any addition thereto, of each surveyed township, and of the surveyed mines of each mining district, upon which maps he shall check off the various subdivisions as they are assessed, and in each subdivision he shall mark the name of the person to whom it is assessed. The board of supervisors shall pay out of the county funds a reasonable price for the making of said maps, and said maps shall be a permanent record of the county.

4877. On or before the twentieth day in May of each year, the assessor shall complete the assessment roll, as required by law, and shall

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attach his certificate thereto, and deliver it with a cross index, made by him, of the real estate and mines assessed therein, showing the ownership thereof, and all original lists of property given to him, to the clerk of the board of supervisors, which shall be filed in the office of said clerk. As soon as he receives said assessment roll, the clerk of the board of supervisors shall give notice of the fact, specifying therein the time of the meeting of the board of equalization, by publication in some newspaper, if there be one published in the county, and if none, then in such manner as the board of supervisors shall direct; and he shall keep the roll open in his office for public inspection.

Completion and delivery of assessment roll.
Sec. 39 id.

On or before the first Monday in June of each year, the assessor must furnish such incorporated cities and towns within the county as shall make written request for the same on or before the first Monday in January of each year a complete certified copy of his assessment roll, so far as such assessment roll pertains to property within the limits of said incorporated cities and towns.

The assessor may charge incorporated cities and towns five cents per folio of one hundred words for each copy of his assessment roll furnished such incorporated cities and towns.

The assessor must, on the first Monday of each month, furnish all such incorporated cities and towns within the county as shall make written request for the same a description of all personal property, the name and address by street and number, of the owners, and the assessed value thereof, whenever the county tax on such property is collected by the assessor.

The assessor may charge incorporated cities and towns five cents per folio of one hundred words for such description of personal property.

4878. The board of supervisors of the county shall constitute a board of equalization, of which board the clerk of the board of supervisors shall be clerk.

County board of equalization.
Sec. 40 id.

4879. A majority of the board of supervisors shall be sufficient to constitute said board of equalization; and a majority of the board shall

Sec. 41 id.

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be required to vote in favor of any change in any assessment before such change can be made.

Meetings
of board
of equal-
ization.
Sec. 42 id.

4880. The board of equalization shall meet, on the first day in June of each year, and shall continue in session from time to time until the business of equalization is completed; provided, however, that it shall not sit at its June meeting after the tenth day of June, at which time it shall adjourn to meet on the first Monday in July following, at which meeting said board shall determine whether or not the raises and increases in assessments proposed at their June meeting shall stand.

See under former Statute:
State vs Supervisors, 127 Pac. 727.

Powers of
Board of
Equaliza-
tion.
Sec. 43 id.

4881. At its June meeting said board may change any valuation, whether such valuation was fixed by the owner or by the assessor. If in its judgment, from the information then possessed by it, the board shall believe it to be right to add to the assessed value of any property, it shall cause this fact to be inserted in the advertised notice hereinafter provided to be given; but no assessment can be raised by the board unless it is included in such advertised notice. A notification of said proposed raise shall be mailed to the one to whom said property is assessed.

See, Hampton vs. Dysart, 6 Ariz. 98—53 Pac. 581.
Territory vs. Copper Queen etc. Co., 13 Ariz. 198—108
Pac. 960.
State vs. Supervisors, 127 Pac. 727.

Notice of
increased
assess-
ments.
Sec. 44 id.

4882. Upon the adjournment of the June meeting of said board, and at a time not later than the twentieth day of June, the clerk shall cause to be published in the official newspaper of the county a notice, which shall be headed:

"INCREASED ASSESSMENTS"

It shall then state as follows:

"At the June meeting of the board of equalization, said board, with the information then pos-

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sessed by it, believed that the following assessments on the following described property are each too small, namely:" And then shall follow a list of all property, the assessed value of which the board believed to be too small at its June meeting. Said list shall be made out with the name of the one to whom the property is assessed at the left hand side. Opposite the name shall be a description of the property that is thought by the board to be assessed too low, and opposite the description of the property shall follow the amount for which it is assessed, and opposite the assessed value shall be the amount of the proposed raise. Each of these items shall be in separate columns separated only by a line, the left hand one containing the name, the next one the description, the next one the assessed value, and the last one the amount of the proposed raise. The names in said notice shall be arranged alphabetically. At the end of the list shall be added this further notice: "The owners of the above property and all who are interested therein are hereby notified that the board of equalization will meet at the office of the board of supervisors in the court house of county, State of Arizona, at nine o'clock in the forenoon of the first Monday in July, 191....., at which time and place they will take up, consider, and determine whether the assessments above specified, or any thereof, shall be increased, when and where you can be present, with such witnesses as you may bring, and be given a hearing. These assessments will be taken up by the board and considered in the order as they appear above, unless, for good cause first shown, the time is extended in any case." This notice shall be signed by the clerk of the board and shall be published once each week until the time of the meeting of the board.

See, construing former Statute:
Copper Queen etc. Co. vs. Board, 7 Ariz. 364—65 Pac. 149.
State vs. Supervisors, 127 Pac. 727.

4883. The board of equalization shall meet on the following first Monday of July, at nine o'clock in the forenoon, at their office, and shall remain

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Consideration of increases in assessments.
Sec. 45 id.

in session not longer than the second Monday in July. It shall at once proceed with the consideration of the assessments specified in the advertised notice, and as part of their proceedings proof of the publication of said advertised notice shall be made, as in other cases, and filed with the board. This publication, so proved, shall be conclusive evidence, in all cases, that the ones named therein received due and legal notice that the property described therein would be considered by the board at its July meeting, that it would then decide whether the assessed value thereof should or should not be raised, and that the one owning the property and all others interested therein had full opportunity to appear and resist such increase.

See, under former Statute:
State vs. Supervisors, 127 Pac. 727.

Board may compel attendance of witnesses.
Sec. 46 id.

4884. At said hearing the board shall have the power to issue compulsory process requiring the attendance of any person or persons whom they may suspect of being possessed of knowledge of the value, as well as of the amount, of such property, and examine them under oath in relation thereto.

Decision of board final unless appealed from.
Sec. 47 id.

4885. The decision of the board as to whether the assessed value of any property shall be increased, and, if so, to what amount, shall be final, as to their determination only, and shall not thereafter be questioned by a taxpayer in any proceeding involving the amount of the taxes legally and equitably due on said property, unless an appeal is taken as hereinafter provided.

Omitted property to be placed on roll.
Sec. 48 id.

4886. At all meetings of the board, the assessor shall be present, if possible; and it is made his duty to supply the board with all information possessed by him. The board shall require the assessor to place on the assessment roll and to assess any property subject to taxation not on the assessment roll; and in the absence of the assessor it shall be the duty of the board to place any such omitted property on the assessment roll and to assess it; and all such omissions so sup-

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plied shall be as effective, and the assessment shall be as legal and binding, as though the assessor had done it while making his assessment roll.

4887. Any person, firm, or corporation, dissatisfied with the amount of his, their, or its assessment as fixed by the board of equalization, may appeal from the action of said board to the superior court of the county in which said board holds its sessions, on or before the fifteenth day of September following the adjournment of said board. Appeal shall be taken by a written notice to that effect to the chairman or presiding officer of the board of equalization and served upon the clerk of said board in the same manner as a summons in a civil action; provided, no appeal shall be taken unless the appellant shall, before taking the appeal, pay to the county treasurer of such county the full amount of taxes levied and assessed upon the property of the appellant by the board of supervisors, in accordance with the valuation of such property as fixed by said board of equalization, which payment shall be accompanied by a written protest, addressed to and filed with such county treasurer, setting forth the reasons why the person, firm, or corporation making such payments deems the amount of such assessment erroneous or excessive. At the time of such payment the county treasurer shall deliver to the party making the payment a receipt for the amount so paid, which receipt shall be served upon the clerk of said board of equalization, with notice of appeal, together with a copy of such protest. Unless such payment is made before the taking of such appeal, the appeal shall be dismissed. Immediately upon the service of such notice of appeal, the clerk of the board of supervisors shall transmit such notice, receipt and copy of protest, together with a certified copy of the record of the proceedings of said board of equalization relating to the assessment of the person, firm or corporation taking such appeal, to the clerk of the superior court of such county. For such services, the clerk of the board of supervisors shall receive a fee of five dollars, which shall be paid, by the party appealing, to said

Appeal from board of equalization. Sec. 49 id.

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clerk at the time of the service of the notice of appeal (said sum to be paid by said clerk into the county treasury of the county), and, unless said fee is so paid, the appeal shall be dismissed. Upon the filing of said notice of appeal and the certified copy of the records aforesaid, the clerk of the superior court shall docket the appeal in the name of the appellant, as plaintiff, and of the county, as defendant, and such appeal shall be heard by the court, either with or without a jury within ten days thereafter, unless the written consent of both parties to a continuance of such hearing shall be filed with the court. At such hearing the court, and the jury shall hear evidence touching the full cash value of the property assessed and shall take into consideration its character, whether improved or not, its surroundings, and, if it be productive, the amount of its average annual yield, and anything tending to show its full cash value. From the evidence submitted, the court, or the court and jury, shall determine the full cash value of such property at the time of the assessment. The decision of the court shall be in writing, and a certified copy thereof shall be delivered to the board of supervisors, who shall cause the assessment roll to be corrected accordingly. Upon the hearing of such appeal, it shall be presumed that the valuation of the property fixed by the board of equalization is correct, and the burden of proof shall be upon the party appealing to prove to the satisfaction of the court that such valuation is erroneous or excessive. If it be determined by the court that the amount of such assessment is excessive, judgment shall be rendered in favor of the appellant and against the county for the amount of taxes which the court determines to be excessive, with interest thereon at the rate of six per cent per annum from the time of such payment, and the costs of the appeal, which shall be paid as other judgments against the county. If the court shall determine that the full cash value of the property is greater than the valuation fixed by said board of equalization, judgment shall be rendered in favor of the county and against the appellant for the taxes and costs of suit due on the value of

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such property as determined by the court in excess of the amount fixed by said board of equalization, which judgment shall, from the time of its rendition, be a lien upon all the real and personal property of the appellant within the county, and execution may be issued to enforce said judgment as in civil cases.

See, State vs. Supervisors, 127 Pac. 727.

4888. The intent and purpose of the foregoing section is to have all property and subjects of taxation assessed at their full cash value, and for this purpose the power and authority conferred by the foregoing section upon the court shall be liberally construed. But said court is expressly prohibited from reducing the valuation of any property below its full cash value.

Powers of court on appeal.
Sec. 50 id.

4889. Immediately after the adjournment of the board of equalization in July, the clerk thereof shall make an abstract of the assessment roll, containing the whole number of acres of land, other than town or city lots, listed in the county, and the valuation thereof, and the value of the improvements thereon; the total valuation of town or city lots and the value of the improvements thereon; the whole number of miles of railroad within the county, and the value thereof; the whole number of miles of telephone and telegraph lines within the county, and the value thereof; the whole number of horses, and their total value; the whole number of mules and their total value; the whole number of asses, and their total value; the whole number of cattle, and their total value; the whole number of sheep, and their total value; the whole number of swine, and their total value; the whole number of goats, and their total value; the gross amount of all other property, and the total valuation of all taxable property; which abstract the clerk shall make out in duplicate, filing one copy in the office of the board of supervisors, and transmit one copy, within ten days, to the state board of equalization; but the state board of equalization is authorized to diminish or add to the above list, and to require such different or further matters to be returned

Abstract of assessment roll.
Sec. 51 id.

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as it may deem advisable. If the said board of supervisors, or clerk, shall fail to forward to the state board of equalization the said abstract, the state board of equalization must obtain the abstract, or so much thereof as is necessary, from other and reliable sources, and for this purpose shall have access to the assessment rolls of any county.

See, under former Statute:
Copper Queen etc. Co. vs. Territory, 9 Ariz. 383—84
Pac. 511.
Affirmed, 206 U. S. 474.

Penalty
for
failure to
furnish
abstract.
Sec. 52 id.

4890. If any clerk of the board of supervisors shall refuse or neglect to prepare an abstract of the assessment roll of his county and forward the same to the state board of equalization, as required in the preceding section, he shall forfeit to the State of Arizona the sum of two hundred dollars, to be recovered in the name of the state by civil action, and said sum shall be deducted from his salary; and the certificate of the secretary of the state board of equalization, duly acknowledged, setting forth the failure of the clerk to comply with the provisions of said section, shall be prima facie evidence on the trial of such action.

Determin-
ing total
valuation.
Sec. 53 id.

4891. As soon as the board of supervisors of each county shall have made any changes ordered by the state board of equalization as provided herein, they shall add up on the assessment roll the columns of valuation of each description of property, the valuation of each particular class of property, as assessed, and also the columns of total valuations, and enter all totals on the roll.

Levy of
taxes.
Warrant
for
collection.
Sec. 54 id.

4892. As soon as the board of supervisors shall finally have determined the estimate provided for herein, they shall proceed to assess taxes for the amount estimated upon the taxable property of the county, according and in proportion to the individual and particular valuation as specified in the assessment and tax roll for the year; they shall compute and carry out in separate money columns the real and personal taxes and totals of taxes to each person, or name, and shall carefully

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foot up the several taxes therein levied, and the same shall constitute the assessment and tax roll for the year; and no informality in complying with the requirements of this act shall render any proceeding for the collection of taxes illegal. Upon completion of the assessment and tax roll, the chairman of the board of supervisors shall immediately annex thereto, under his hand, a warrant, commanding the county treasurer to collect from the several persons named in said roll the total taxes set opposite their respective names, on or before the second Monday in December then next. The board shall immediately charge to the county treasurer, in a book kept for that purpose, the totals of all taxes levied on said roll. The said assessment and tax roll and also the cross index, provided in Sec. 39 (Par. 4877) hereof, shall be delivered to the county treasurer on or before the third Monday in September. Hereafter the term "roll" whenever used herein, except when otherwise specifically provided, shall mean the assessment and tax roll as constituted in this section.

4893. The roll, with the warrant of the chairman of the board of supervisors thereto affixed, shall be full and sufficient authority for the county treasurer to collect the taxes therein levied.

Treasurer's
authority
for
collection.
Sec. 55 id.

4894. Within ten days after the issuance of the warrant by the chairman of the board of supervisors for the collection of taxes levied in the annual roll, it shall be the duty of the clerk of said board in each county to transmit to the state treasurer a written statement showing the amount of taxes due the state and contained in the annual roll, as shall appear from the footings made by the board.

Statement
to state
treasurer.
Sec. 56 id.

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CHAPTER VI.

COLLECTION OF TAXES

County
treasurer
to give
notice.
Sec. 57,
Ch. 35.
Laws 1913.
3rd-Sp.
Sess.

4895. The county treasurer, who shall be ex-officio tax collector, immediately after receipt of the roll must publish an official notice, specifying: First—That the assessment and tax roll of the county for the year 19..... is now in his possession for collection of the taxes levied. Second—That taxes will be delinquent on the second Monday of December next thereafter and that unless paid on that day or prior thereto, four per cent will be added to the amount thereof, as penalty, and interest from the time of delinquency at the rate of ten per cent per annum until paid. Third—The time and place at which payment of taxes may be made.

Publica-
tion
of notice.
Sec. 58 id.

4896. The notice must be published once a week for four consecutive weeks in some newspaper published in the county, or if there be no newspaper published in said county, it shall be the duty of the county treasurer to post said notice in each voting precinct of the county.

Duties of
tax
collector.
Sec. 59 id.

4897. The county treasurer as tax collector, in each county of the state, is hereby directed and empowered, and it is hereby made his duty, to collect all state and county taxes levied in his county for state and county purposes, and he shall apportion the same to the several funds at the end of each month. Before entering upon his duties as tax collector, the county treasurer shall execute to the State of Arizona a bond in such penal sum as the board of supervisors of the county may require, signed by the principal and at least two sureties, or one or more duly qualified surety companies, to be approved by said board, and conditioned that he will faithfully perform all of the duties of his office as required by law, which bond shall not exceed double the amount of money which may come into his hands, as county treasurer and tax collector, from the collection of taxes in any one year. The premium

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for said bond shall be paid by the county out of the general fund of the county.

4898. No demand for taxes shall be necessary, but it shall be the duty of every person subject to taxation under the provisions hereof to attend in person, or by agent or attorney, at the office of the county treasurer and pay his taxes before the same become delinquent. Duty to pay taxes. Sec. 60 id.

4899. The county treasurer of each county, or his deputy, must attend at his office at the county seat at all times during office hours, to receive the taxes not yet paid, and he is also required to receive and collect as far as possible the taxes remaining unpaid on the delinquent list of any former year or years. Treasurer to make collection. Sec. 61 id.

4900. If the county treasurer has reason to believe that any person charged with taxes upon personal property is about to remove such property from the county, or to sell, transfer, assign, convey, or conceal, or otherwise dispose of the same, or to cause the same to be done, such county treasurer shall at once, after such taxes are due, proceed to collect the same, with costs and charges, by distress and sale of any personal property of such person in the manner provided in Sec. 97 of this act. (Paragraph 4934.) Collection by distress. Sec. 62 id.

4901. If any county treasurer, or his deputy, shall wilfully neglect or refuse to perform any of the duties enjoined on him by the provisions hereof, he shall be guilty of a misdemeanor in office, and on conviction thereof, shall be punished by imprisonment in the county jail not more than one year, or by a fine of not less than two hundred dollars nor more than one thousand dollars, or by both such fine and imprisonment, and shall be forthwith removed from office. Penalty for neglect of duty. Sec. 63 id.

When the county treasurer of any county, after the roll is committed to him, ascertains that any real estate, horses, mules, cattle, sheep, goats, swine, or other personal property then in his county are omitted from the roll, and has reason to believe that such personal property has not been taxed in any other county for that year he

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shall forthwith proceed to list and assess said property in the same manner that the assessor might have done, and shall enter such assessment in the roll, following the levies made and delivered to him by the board of supervisors, and such entries shall be designated as additional assessments; and the taxes so levied and assessed by the county treasurer shall be as valid for all purposes as if the assessment had been made by the assessor, any provision hereof to the contrary notwithstanding. And, if on the roll there be an error in the name of the person assessed or taxed, the name may be changed, and the tax collected from the person who should be taxed therefor, if he be taxable and can be identified by the county treasurer.

Lien of personal property taxes.
Sec. 65 id.

4902. The taxes assessed upon personal property shall be a lien upon the real property of the person assessed.

Liability of property for taxes.
Sec. 66 id.

4903. Personal property shall be liable for taxes levied on real property, and real property shall be liable for taxes levied upon personal property; provided, that judgment against real property for non-payment of taxes thereon or on the personal property assessed to the same person shall not be prevented by showing that the owner thereof was possessed of personal property out of which the taxes could have been made; and, provided further, that real estate occupied as a homestead shall not be charged for taxes other than the taxes due on such homestead.

Duties of treasurer on payment of taxes.
Sec. 67 id.
as amended by Ch. 63, Laws 1913.
3rd Sp. Sess.

4904. Whenever any tax is paid to the county treasurer, he shall mark the word "paid" and the date of payment in the roll, opposite the name of the person or description of the property liable for such tax, and shall give a receipt therefor, specifying the amount of the assessment, the amount of tax, the amount paid, the date of payment, a description of the property assessed with sufficient certainty to identify it, and the year for which the tax was assessed; but no county treasurer shall receive any taxes on real estate for any portion less than the least subdivision en-

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tered opposite the name of the person or description on the assessment roll.

See, under former Statute:
Territory vs. Copper Queen etc. Co., 13 Ariz. 198—108
Pac. 960..

Payment
by part
owner.
Sec. 68 id.

4905. Where a tract of land is assessed in entirety to one or more persons, and a part of the land belongs to a person not appearing on the assessment roll, such person may pay his proportion of the whole tax, and the county treasurer shall receive said tax, giving to the person paying the same a receipt showing what part of the said tax was so paid; and any part owner who shall pay the tax on the whole tract or tracts of which he is a part owner shall have a lien on the shares or parts of the other part owner for the tax paid, in respect of their shares or parts, with interest thereon, and the collection of which he may enforce like any other lien or charge.

Taxes on
property
sold at
judicial
sale.
Sec. 69 id.

4906. When any property, the tax on which has not been paid, shall be sold at judicial sale or by administrators, executors, guardians, or trustees, the person making such sale shall pay such taxes, penalties, and costs out of the proceeds of such sale. And when the tax on property is assessed to any person as agent for another or in a representative capacity, such person shall have a lien upon such property, or any property of his principal in his possession, until he is indemnified against the payment thereof, or if he has paid the tax, until he is reimbursed for such payment.

Taxes on
estates of
decedents.
Sec. 70 id.

4907. The judge of the superior court must require every administrator and executor to pay out of the funds of the estate all taxes due from from such estate; and no order or decree for the distribution of any property of any decedent among the heirs or devisees shall be made until all taxes against the estate are paid.

Delinquent
list.
Sec. 71 id.

4908. On the second Monday in December in each year, the county treasurer shall, at the close of his official business on that day, enter upon the roll a statement that he has made a levy

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upon all property therein assessed, the taxes upon which have not been paid, and shall immediately ascertain the several amounts of taxes then delinquent, carry out the same on the roll in a separate column, add up the column, enter the total on the roll, and verify the same by the oath of himself or deputy, all of which shall be completed by the thirty-first day of December, and the same shall be known as the "Delinquent List."

Report of
delinquent
taxes.
Sec. 72 id.

4909. On the thirty-first day of December each year, the county treasurer as ex-officio tax collector shall report to the board of supervisors the amount of taxes charged for collection during the year on the roll, and several "back tax books," and other books, if any, and shall report the total collections for the year, the amount of exemptions, refunds, errors in the roll, the "back tax books," and other books, if any, and the total amount of the several delinquent lists.

The county treasurer shall make a separate statement or report as provided above for each roll or set of books mentioned herein, and strike a balance of each roll or set of books, with a recapitulation of a total of all the totals shown by such rolls, or sets of books, and the balance shown thereby.

The board of supervisors shall credit the county treasurer at the end of the tax roll, and at the close of each set of books, with the amounts of collections made, exemptions shown according to law, refunds, errors of debit, and the amount of the delinquent list, and shall balance the same against the amounts originally charged against the county treasurer, plus the errors of credit that may be discovered in said rolls or sets of books herein mentioned.

The county treasurer shall keep separate and distinct his accounts as ex-officio tax collector, and as county treasurer. As tax collector he shall turn over all collections to himself as county treasurer on the last day of each month and his books, both as tax collector and as county treasurer, shall so show.

4910. If any county treasurer shall refuse for a period of five days or wilfully neglect to make

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the settlement with the said clerk and board of supervisors of his county, as by law required, he and his sureties shall be held liable to pay the full amount of taxes charged upon the roll; and the county attorney, on being instructed to do so by the board of supervisors of the county, shall cause suit to be brought against such county treasurer and his sureties for the full amount due on the roll.

Penalty
for neglect
to make
settlement.
Sec. 73 id.

4911. On the first Monday in January of each year hereafter, it shall be the duty of the clerk of the board of supervisors in each county to transmit to the state treasurer and the state tax commission a written statement, showing the amount of the delinquent tax roll.

Report of
state
officers.
Sec. 74 id.

4912. On the last day of December, the board of supervisors shall examine and compare the delinquent list; and if any property has been assessed more than once, or if any property is not subject to taxation, or if any property be incorrectly described, the said board shall correct such error by the best means in their power and cause the delinquent list so corrected to be certified to by the chairman of the board.

Correcting
errors in
delinquent
list.
Sec. 75 id.

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CHAPTER VII.

COLLECTION OF DELINQUENT TAXES

Collection
to be
enforced.
Sec. 76,
Ch. 35,
Laws 1913.
3rd Sp.
Sess.

4913. All real estate upon which the taxes remain unpaid on the second Monday in December, annually, shall be deemed delinquent, and the county treasurer shall proceed to enforce the lien of the state thereon, as required herein, and any failure properly to return the delinquent list, as required herein, shall in no way affect the validity of the assessment and levy of taxes nor of the judgment and sale by which the collection of the same may be enforced, nor in any manner affect the lien of the state on such delinquent real estate for the taxes unpaid thereon.

“Back
tax book”.
Sec. 77 id.

4914. The county treasurer shall, within ten days after the last day of December, make a “back tax book,” from the delinquent list as contemplated by Sec. 79 hereof (Par. 4916) and it shall be his duty to proceed to collect the taxes set out in the same, and to that end he shall have the power, and it is hereby made his duty to proceed to collect the taxes set out in the same, and to that end he shall have the power, and it is hereby made his duty, to levy upon, seize, and distrain personal property and sell the same for such taxes. And if it appears that any board of supervisors, or clerk of such board, has, within five years next before the taking effect of this section, failed in the discharge of the duties prescribed by act 92, Session Laws 1903, Territory of Arizona, or if any board of supervisors or county treasurer shall fail at any time hereafter in the discharge of the duties prescribed by Secs. 79 and 75 hereof (Paragraphs 4916 and 4912), to such an extent that the collection of said taxes cannot be enforced by law, it shall be the duty of the said board of supervisors, or their successors in office, immediately after such omission or defect is discovered, to proceed at once to correct the same and supply the omission or defect and return such corrected “back tax book” to the county treasurer, whose duty it shall be to collect the taxes set out in the

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same, as hereinbefore and hereinafter set forth.

4915. The taxes due and unpaid on any real estate which has heretofore been returned delinquent and which has not been forfeited to the state, and the taxes due and unpaid on any real estate which has been forfeited to the state for the non-payment of such taxes, shall be deemed and held to be back taxes, and the lien heretofore created in favor of the Territory or State of Arizona is hereby retained on each such tract and lot of real estate to the amount of the taxes due thereon and also the interests and costs accruing under this act.

4916. Within ten days after the correction and completion of the delinquent list of the previous year's tax roll and "back tax book" or books the county treasurer in each county in this state shall make in a book, to be called the "Back Tax Book, Year" a correct list in alphabetical and numerical order from the delinquent list, and uncollected taxes in the "Back Tax Book" or books, provided for in Secs. 71 and 77 of this act (Paragraphs 4908 and 4914) setting forth name of the owner, the year assessed and the description, the valuation, and the amount of taxes originally due, set forth in appropriate columns as was set forth in the original roll, together with appropriate columns for interest, fees, and such other charges as may be provided by law. Such "back tax book" shall be cross indexed as to owners and as to property.

The sum total of taxes originally due as shown in said "back tax book" must agree with the amount of the sums total shown by the several delinquent lists as corrected by the board of supervisors and such amount or total sum shall be debited at the end or close of such "back tax book" against the county treasurer. All taxes hereinafter contained in the "back tax book" herein described, shall bear interest from the time of delinquency at the rate of ten per cent per annum until paid. In computing interest under this act a fraction of a month shall be counted as a whole month.

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Suit to
collect
taxes.
Sec. 80 id.

4917. Not earlier than sixty days nor later than six months after such taxes become delinquent, suit shall be filed by the county treasurer, as ex-officio tax collector, to enforce the payment of such delinquent taxes in the superior court of the county where taxes are due, which same court shall have jurisdiction, without regard to the amount sued for, to enforce the lien of the state. It shall be the duty of the county attorney, or his assistant, in each county to prepare all pleadings, papers, and notices in all suits for the collection of delinquent taxes and to prosecute the same to final determination, and he shall receive no compensation therefor other than his official salary. It shall be the duty of the county treasurer, when suit shall have been commenced against any tract of land or town lot in said "back tax book" to note opposite said tract of land or town lot such fact, also against whom suit has been commenced.

See, under former Statute:
Territory vs. Gaines, 11 Ariz. 270—93 Pac. 281.

Several
owners
may be
joined.
Sec. 81 id.

4918. Any suit for the collection of delinquent taxes, or the enforcement of the lien of the state therefor, may be brought against any owner of the property assessed, or any person, firm, or corporation in whose name the property is assessed, or one suit may be against any two or more of such owners or persons, firms, or corporations, in whose name such property is assessed. Every suit shall be brought in the name of the State of Arizona, as plaintiff, and the owner or person, firm, or corporation in whose name the property is assessed, as defendant. And in case suit is brought against more than one person, firm, or corporation, all such persons, firms, and corporations shall be named as defendants. All real estate owned by or assessed in the name of the defendant, or any one of the several defendants, may be included in one complaint, or in one cause of action in a complaint for the taxes for all such years as taxes may be due thereon.

In case suit is brought against more than one such owner or person, firm, or corporation, in whose name any such property is assessed, the

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complaint shall set forth, in separate causes of action and separately numbered, the matters alleged as to each of such owners, or persons, firms, or corporations named as defendants.

The complaint, or in case several owners or persons, firms, or corporations in whose name the property is assessed are joined in one action, each cause of action set forth in the complaint shall show the different years for which taxes are due, as well as the several kinds of taxes or funds to which they are due, as shown by the "back tax book," with the respective amounts due to each fund, all of which shall be set forth in a tax bill of said taxes, duly authenticated by certificate of the county treasurer and ex-officio tax collector and filed with the complaint, and such tax bill or bills so certified shall be prima facie evidence that the amount claimed in such complaint or in the cause of action to which such tax bill relates is just and correct and of all the facts necessary to entitle the state to judgment.

In every such suit the clerk of the court in which the suit is brought shall issue a summons, which shall be in the form provided by law for a summons in a civil action and shall in addition contain a statement that the suit is brought to recover delinquent taxes. The summons shall be served in the manner provided by law for the service of summons in a civil action, and in case two or more persons, firms, or corporations are joined in one suit, the summons may be personally served on one or more of the defendants and served by publication or equivalent service on other defendants, as if separate suits had been brought. In all suits brought under the provisions hereof, the provisions of law relating to practice and procedure in civil actions shall apply as far as applicable.

If one or more of the defendants in any suit in which two or more persons, firms, or corporations are joined as defendants shall answer the complaint and other defendants fail to answer the complaint within the time required by law, the court may, on motion of the county attorney or any defendant so answering, order that the suit be severed as to any defendant or defend-

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ants, and thereupon judgment shall be rendered against the defendant or defendants who have failed to answer and the suit shall proceed as against the defendant or defendants so answering, as if a separate suit had been brought against each of such defendants.

Judgment
and
execution.
Sec. 82 id.

4919. The judgment, if against the defendant, shall describe the real estate upon which the taxes are found to be due, shall state the amount of taxes and interest found to be due upon each tract or lot, and the year or years for which the same are due, up to the rendition thereof, and shall decree that the lien of the state be enforced, and that the real estate, or so much thereof as may be necessary to satisfy such judgment, interest, and costs, be sold, and execution shall be issued thereon, which shall be executed as in other cases of judgment and execution, and said judgment shall be a first lien upon said real estate. If two or more persons, firms, or corporations are joined in one suit, the judgment shall describe in separate paragraphs the real estate of each defendant and each paragraph shall contain the other matters required in case of a judgment against a single defendant. In such case the costs of the suit shall be apportioned among the several defendants and such proportion of the costs shall be adjudged against each defendant as the amount of taxes due from him bears to the total amount of taxes for which the judgment is rendered. In such case the judgment shall direct a separate sale of the property belonging to or assessed in the name of each of the defendants and the execution shall contain a like direction; provided, however, that all property sold under the provisions of this act shall be subject to redemption, in the same manner and time as is now provided by law for redemption under execution sale. The clerk of the superior court shall, upon application of the county treasurer or the county attorney, issue the execution herein provided for, describing the real estate named in the judgment, and directed to the sheriff, and commanding him to levy upon, advertise, and sell said property or so much thereof as may be necessary to pay said judgment and subse-

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quent costs, the same as the sheriff might do under ordinary execution.

No personal judgment. Effect of wrong description.
Territory vs. Copper Queen etc. Co., 13 Ariz. 198—108
Pac. 960.

4920. The sheriff shall execute to the purchaser of real estate, sold under this act, a deed for the property so sold, which shall be acknowledged before some officer authorized by law to take acknowledgments of deeds, as in ordinary cases, and which shall convey a title in fee to such purchaser of the real estate therein named and shall be prima facie evidence of title and that the matters and things therein stated are true. In case any person shall be in possession of the real estate which may be sold as herein provided, the superior court, or the judge thereof, upon application, shall cause a writ of possession to be issued, placing the purchaser, or his assigns, in possession.

Deed to purchaser.
Sec. 83 id.

4921. When real estate has been sold for taxes, costs or penalties by the sheriff of any county within the State of Arizona, and the same sells for a greater amount than the taxes and all costs and penalties in the case, and the owner or owners, agent, or agents, cannot be found, it shall be the duty of the sheriff of the county, when such sale has been made or may hereafter be made, to make a written statement describing each parcel or tract of land sold by him for a greater amount than the taxes and all costs and penalties in the case, and for which no owner or owners, agent or agents can be found, together with the amount of surplus money in each case, which statement shall be subscribed and sworn to by the sheriff making the same, before some officer competent to administer oaths in this state, and then presented to the board of supervisors of the county where such sale has been made or may hereafter be made, and on the approval of the statement by such board of supervisors, the sheriff making the same shall pay the said surplus money into the county treasury, take the receipt in duplicate of said county treas-

Disposition of surplus.
Sec. 84 id.

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urer for said overplus of money, and retain one of said duplicate receipts and file the other with the county board of supervisors, and thereupon the clerk of the board of supervisors shall charge said county treasurer with said amount, and said county treasurer shall place said money to the credit of the school fund of the county, to be held in trust for the term of ten years for the owner or owners or their legal representatives. And at the end of ten years, if such fund shall not be called for, then it shall become a permanent school fund of the county. County boards of supervisors shall compel owners or agents to make satisfactory proof of their claims before receiving their moneys; provided, that no county shall pay interest to the claimant of any such fund.

Compromise
of taxes.
Sec. 85 id.

4922. Whenever it shall appear to any county board of supervisors that any tract of land or town lot contained in said "back tax book" is not worth the amount of taxes, interest, costs, and penalties due thereon, as charged in said "back tax book," or that the same would not sell for the amount of said taxes, interest, costs, and penalties, it shall be lawful for said board of supervisors to compromise said taxes with the owners of said tract of land or town lot, and upon payment to the county treasurer of the amount agreed upon, a certificate of redemption shall be issued under the seal of the county board of supervisors, which shall have the effect to release said lands from the lien of the state and all taxes due thereon as charged on said "back tax book," and in case said board shall compromise and accept a less amount than shall appear to be due on any tract of land or town lot as charged in said "back tax book," it shall be the duty of the said board of supervisors to order the amount so paid to be distributed to the various funds to which said taxes are due, in proportion as the amount received bears to the whole amount charged against such tract or lot; provided, that the county board of supervisors may order that no suit be brought on any specified tract, if, in the judgment of said board, such tract is not worth or will not bring an amount equal to the

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taxes, interests, and costs; and, provided further, that said board may direct that any tax or fund, the validity of which is being contested in the courts, may be omitted from any suits brought under this act, but the judgment rendered in any action where such tax is omitted, shall not bar or affect any subsequent action for such tax so omitted whenever said board may direct an action to be brought for such omitted tax.

4923. All suits instituted under the provisions of this act shall be tried at the return of the summons, unless continued for good cause shown. Time of trial of tax suits. Sec. 86 id.

4924. Fees shall be charged for services rendered in the collection of delinquent taxes under the provisions of this act, as follows. Fees. Sec. 87 id.

By the county treasurer for collection, four per cent of all sums collected after the second Monday of December, and for making the "back tax book," fifteen cents for each tract of land or town lot, separately assessed, to be taxed as costs and collected from the party redeeming such tract or town lot.

By the superior court clerk, the sheriff, and the printer, such fees as are allowed by law for like services in civil cases, which shall be taxed as costs in the case; provided, that in no case shall the state or county be liable for any such costs, except printing, nor shall the county board of supervisors allow any claim for any costs incurred by the provisions of this act, except printing in cases where no sale is made. In such cases the printing shall be a legal charge against the county. All fees collected by any county officer under the provisions of this act shall be by him paid to the county treasurer for the benefit of the general fund of the county, taking the county treasurer's receipt therefor in duplicate, one of which he shall retain; the other must be filed with the clerk of the board of supervisors.

See. under former Statutes:
Cochise County vs. Wilcox, 13 Ariz. 150—108 Pac. 458.

4925. Any party interested in any tract of land or town lot may pay the taxes, interests, and costs

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Payment
of taxes
after suit.
Sec. 88 id.

thereon after the commencement of suit, and before sale, by paying to the county treasurer the amount of such taxes and interest, and by payment to the clerk of the superior court of all costs thereon; and if execution has been issued, the same may be paid to the sheriff, who shall forthwith pay such taxes and interest to the county treasurer, and the costs to whom the same are due. In entering judgment, the total cost of suit shall be ascertained and apportioned pro rata to each tract, piece, or parcel of land and property against which judgment is rendered.

Treasurer
to report
to super-
visors.
Sec. 89 id.

4926. The county treasurer shall make diligent endeavor to collect all taxes upon said "back tax book," and whenever he finds that any taxes therein have been paid, he shall report that fact to the county board of supervisors, giving the name of the officer or person to whom such taxes were paid, and he shall also report to the said board all cases of double assessment or other errors, and thereupon said board shall cause the necessary action to be taken and entries to be made.

All
delinquent
taxes to be
extended
in "back
tax book."
Sec. 90 id.

4927. All back taxes of whatever kind, appearing due upon delinquent real estate, shall be extended in the "back tax book" made under this act, and collected by the county treasurer under authority of this act.

See under former Statute:
English vs. Territory, 11 Ariz. 87—89 Pac. 501;
affirmed 214 U. S. 359.

Limitation
of action
for taxes.
Sec. 91 id.

4928. No action for recovery of taxes against real estate shall be commenced, had, or maintained, unless action therefor shall be commenced within five years after delinquency, excepting taxes now delinquent, on which suit may be commenced at any time within five years after this act shall take effect, but not thereafter.

Treasurer
may be
deputy
sheriff.
Sec. 92 id.

4929. The sheriff may appoint the county treasurer his deputy sheriff, and when so appointed he may serve all processes in suits com-

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menced under this act with like effect as the sheriff himself might do.

4930. Any failure to make or complete the "back tax book" within the time required herein, or any informality in making said "back tax book" shall in no way affect the validity of the same. Sec. 93 id.

4931. The assessment and tax roll and all books, papers, and records in the office of the clerk of the board of supervisors or the county treasurer, appertaining to the subject of taxation, or copies thereof, duly certified by such clerk or county treasurer, shall be evidence in all courts in all controversies concerning the validity of the sales of lands for taxes. Records as evidence. Sec. 94 id.

4932. In all advertisements, notices, lists, records, certificates, deeds, or other papers required to be made by or under any of the provisions of this act it shall be lawful to use letters, figures, and characters, as follows: Use of abbreviations. Sec. 95 id.

Letters may be used to denote townships, ranges, boundaries, parts of sections, parts of lots, blocks, or other subdivisions of real estate, in the following manner: T. for township, R. for range, L. for lot, B. for block, N. for north, E. for east, S. for south, W. for west, or any combination or combinations of the four last mentioned letters to denote parts of sections, lots, blocks or other subdivisions of real property.

Figures may be used as may be requisite to state any number required, whether it be township, range, survey, section, block, lot, or part thereof, acres or fractions thereof, date of any kind, amount of taxes, interest or costs, or any other matter or thing which may be stated or given in figures. Characters such as ditto marks, or the words "do" or "ditto" or "same" may be used to denote continuation of township, range, years, tax due, or other data, and when either shall be so used, shall be deemed and held to denote the same as shall stand next above in the column in which any such character or word shall be so placed. Any and all descriptions of real estate made under the provisions of this act by

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the use of letters, figures, and characters as provided in this section, when so made that the land or lot may be identified and located, shall be deemed and held to be good, valid, and complete, as though the same had been written out in full. Dates of valuation and narration, taxes, interest, costs, acres, or lots, or any fraction thereof, or any number or amount, when stated in figures, letters, or characters, as herein provided, shall be deemed and held to be fully and fairly stated, as though the same had been written out in full.

Proceedings not affected by irregularities. Sec. 96 id.

4933. No irregularity in the assessment and tax roll, or omission from the same, or mere irregularity of any kind in any of the proceedings, shall invalidate any such proceeding or the title conveyed by the tax deed, nor shall any failure of any officer or officers to perform the duties assigned to him or them on the day or within the time specified, work any invalidation of any such proceedings, or of such deed, and no overcharge as to a part of the taxes or costs, and payment of such taxes or costs, shall invalidate a suit or sale for taxes, except as to a part of the real estate sold to the proportion of the whole thereof as such part of the taxes and costs is to the whole amount for which land was sold. Acts of officers de facto shall be valid as if they were officers de jure, and if a deed would be valid as to the sale for any one tax, it shall not be impaired by any irregularity, error in the proceedings, or sale for any other tax or taxes.

Wallapai Mining etc. Co. vs. Territory, 9 Ariz. 373—
84 Pac. 85.

Sale of personal property. Sec. 97 id.

4934. The county treasurer may at any time after receiving the roll, collect, by distress and sale if not otherwise collected, the taxes due on personal property owned by the assessed. The sale must be at public auction, after one week's notice of the time and place thereof, given by publication in a newspaper in the county, or by posting notices thereof in three public places therein, and of a sufficient amount of the property thereof to pay the taxes, fees, and costs. For seizing and selling personal property, the county

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treasurer may in each case charge the sum of three dollars and the same mileage as allowed by law to the sheriff in serving civil process, which fees shall be turned into the county treasury. On payment of the price paid for the property sold, the delivery thereof, with a bill of sale, vests the title thereto in the purchaser; all excess over taxes, fees, and costs, of the proceeds of any such sale, must be returned to the owner of the property sold, and until claimed must be deposited in the county treasury, subject to the order of the owner, heirs or assigns; provided, that the county treasurer, before seizing the rolling stock of railroad companies, in cases where the real estate of such company within said county is of sufficient value to secure the payment of the tax on both the real and personal property assessed to said company, shall notify some one of the agents, conductors, or persons in charge of any station, or passenger, or freight depot of said company, that unless the tax be paid within ten days thereafter, he will distraint the personal property belonging to said company for the taxes due thereon.

4935. When a tax has been set aside as invalid, or when the money has been refunded to the taxpayer as double or erroneous assessments, or refunded to the purchaser of real estate erroneously sold, the proportion thereof which has been paid to the state treasurer, shall be refunded to the county; and on the next settlement thereafter, the county treasurer of such county shall be credited therewith by the state treasurer.

Refunding
of taxes.
Sec. 98 id.

4936. It shall be the duty of the board of supervisors of each county of this state, on or before the first Monday of November, in each year, to prepare a list of the real estate held by the state, by tax deed, and situate in their respective counties, under the provisions of this act, giving a full and intelligent description of each tract, together with the name of the former owner thereof, if known, and the total amount of taxes, penalties, and costs, including the unpaid charges of the county treasurer and the county recorder, for which said deed was given to each tract described,

List of
real estate
held by
State.
Sec. 99 id.

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and advertise the same for sale at private sale at their office, by publication of said list at least once a week for two months, or oftener, if the board so direct, in some daily or weekly newspaper published in the county, and to be designated by the said board, and by posting the said list in two or more public places in each election precinct wherein any of said real estate is situated, and by keeping such notice and list, as revised from time to time, continuously posted in the supervisors' office and sheriff's office, and at the front door of the court house of the county.

Sale of
property
held by
state.
Sec. 100
id.

4937. The board of supervisors in each of the counties of this state, after the first insertion of the list required to be published in the next preceding section, from time to time as purchasers therefor may present themselves, may sell the real estate thus held by the state for such sums of money as they shall be able to obtain therefor and acceptable to said board, and shall make, execute and acknowledge by the chairman and clerk of said board under the official seal thereof, and deliver to the purchaser thereof, at his cost, a deed conveying to him the title of the state in and to the tract so purchased. The purchase money thus received by the board of supervisors shall be paid over by them to the county treasurer, who shall distribute and credit the same to the several funds entitled thereto. Should any such real estate held by the state, after having been published as required by law, not be sold before the time for the next succeeding publication thereof, the board of supervisors may omit therefrom such real estate.

Suit for
possession.
Sec. 101
id.

4938. In the event that any of the real property thus held by the state, under tax deed, shall be improved and occupied adversely to the title of the state, the board of supervisors of the county wherein such property is situated may, in their discretion, direct the county attorney of the county to enter suit in the name of the state for the possession of the same, and it shall be the duty of the said county attorney to enter such suit and prosecute the same to the final determination thereof. And all costs incurred in such suit shall

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be a proper charge against the county wherein said property is situated.

4939. No person, company, firm, partnership, association, corporation, bank, or public utility, upon which a tax shall have been imposed under any provisions of law relating to taxation of real or personal property shall be permitted for any reason to test the validity thereof, either as plaintiff or defendant, unless the amount of such taxes shall first have been paid to the county treasurer, whose duty it is to collect the same, together with all penalties thereon as in the case of other taxes. And no injunction shall ever issue in any suit, action or proceeding in any court against this state, or against any county, municipality, or officer thereof, to prevent or enjoin the collection of any tax levied under the provisions of law; but after payment, action may be maintained to recover any tax illegally collected, in such manner and at such time as may now or hereafter be provided by law. In case the amount of the taxes due shall be finally determined to be less than the amount so paid, the excess shall be refunded in the manner provided in Sec. 49 of this act. (Paragraph 4887.)

Validity of tax not to be contested unless tax first paid. Sec. 102 id.

4940. All taxes assessed before this act takes effect may be collected under the law in force at the time the assessment was made and in the same manner as if this act had not been passed; and all matters relative to the conveyance of land sold for taxes, shall be fully completed according to said prior laws, and all proceedings done, had, or taken in such assessment, sale, and conveyance, are hereby ratified, confirmed, and made valid, as of the time that such proceedings were done or had; and such conveyance, whether heretofore made or hereafter to be made, and the recitals therein, are and shall be prima facie evidence that all the requirements of the law prior thereto had been fully complied with.

Collection of taxes assessed under former laws. Sec. 103 id.

4941. Nothing in this act shall be construed against the provisions of the several acts providing revenue for the payment of the principal or interest of any state, or county, indebtedness

Laws relating to payment of public debts not affected. Sec. 104 id.

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heretofore created and existing at the time of the passage of this act.

Fees to be paid to treasurer. Sec. 105 id.

4942. All fees collected hereunder by any county officer shall be by him paid to the county treasurer, taking his receipt therefor in duplicate, one of which he shall retain; the other must be filed with the clerk of the board of supervisors.

Penalty for failure to perform duties. Sec. 106 id.

4943. Any officer who shall wilfully neglect or refuse to perform any of the duties imposed on him herein shall be deemed guilty of a misdemeanor, and on conviction, shall be punished by fine or imprisonment, and where otherwise not provided in this act, the said fine shall not exceed one thousand dollars, nor the imprisonment in the county jail one year.

Records prima facie evidence. Sec. 107 id.

4944. The entries made in the county treasurer's books, the records of the board of supervisors, the assessment and tax roll, and the warrants attached thereto, the delinquent list, as herein provided, or a certified copy thereof, shall be prima facie evidence in all judicial proceedings and in all courts of this state. And no want of description or misdescription, or irregularity in the description, of the property assessed upon the roll, if it can be ascertained or proved by any proper or competent evidence what property is intended, shall invalidate the assessment, but the same shall be sufficient and be considered valid both in law and equity.

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CHAPTER VIII.

TAXATION OF EXPRESS COMPANIES

4945. Any person, or persons, joint stock association or corporation, wherever organized or incorporated, engaged in the business of conveying to, from, or through, the State of Arizona, or any part thereof, money, packages, gold silver plate, or other articles, by express, shall be deemed to be an express company. Express company defined. Sec. 1, Ch. 92, Laws 1913, 3rd Sp. Sess.

4946. Every express company defined in the preceding section, doing business in the State of Arizona, shall between the thirtieth day of June and the first day of September, under the oath of the person constituting such company, if a person, or under the oath of the president, secretary, treasurer, tax agent, superintendent, or chief officer, in this state, if an association or corporation, make and file with the state tax commission a statement, in such form as the state tax commission may prescribe, containing the following facts: Report to state tax commission. Sec. 2 id.

1. The name of the company.
2. The nature of the company, whether a person or persons, or association or corporation, and under the law of what state or country organized.
3. The location of its principal office.
4. The name and postoffice address of the president, secretary, auditor, treasurer, tax agent, if any, and superintendent or general manager.
5. The name and postoffice address of the chief officer or managing agent of the company in Arizona.
6. The entire receipts (including all sums earned or charged, whether actually received or not) for business done within this state by such company doing business in this state (giving the name of the office and agent and the amount received by him) for the year ending the thirtieth day of June for and on account of such company, including its proportion of gross receipts for

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business done by such company within this state in connection with other companies; also the total amount of such receipts for business done within this state. Such statement shall show the receipts during each calendar month of the period covered by such statement.

7. An itemized statement of the amounts actually paid by such express company, for the year ending the thirtieth day of June, to the railroads, within this state for the transportation of its freight within this state, showing the amount paid to each railroad company; which statement shall show the amount of such payments during each calendar month.

8. The entire receipts of the company for business done within the State of Arizona, as defined in item six, after deducting the amount paid for transportation of freight, as defined in item seven.

9. Such other facts and other information as the state tax commission may require in the form of return prescribed by it. All blanks for making the above statement shall be prepared, and, on application, furnished any express company by the state tax commission.

Proceedings on failure to make report.
Sec. 3 id.

4947. In the case of the failure or refusal of any express company to make the statement prescribed by the preceding section on or before the first day of September, the state tax commission shall notify the local agents of such company of such default, by letter mailed and addressed, in such instance, to the agent of such express company at the postoffice address of such agent, enclosing the form of return to be made out by such agent, and thereupon it shall be the duty of each local agent of such express company within the State of Arizona, on or before the 15th day of September, to make out and file with the state tax commission a statement, verified by the oath of the agent, containing such or the facts prescribed in the preceding section as the state tax commission may require; but the statement of gross receipts and deductions therefrom defined in items 6 and 7 of the preceding section shall be

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confined to the gross receipts and deductions therefrom of his agency.

4948. The state tax commission shall also meet annually on the third Monday in September, and thereupon shall proceed to ascertain and determine, on or before the first Monday in October, the entire receipts of express companies for business done in the State of Arizona, as defined in item 6 of section 2 (Par. 4946) hereof, after deducting the sums paid for transportation of freight, as defined in item 7 of section 2 (Par. 4946) hereof, and the amounts thus ascertained by said tax commission shall, in each instance, be held and be deemed to be "the gross receipts of such express company for business done within the State of Arizona" for the year under consideration. The state tax commission may adjourn from time to time until the business before it is finally disposed of. In case of the failure or refusal of any company and its agents to make the statement required by law, or to furnish the state tax commission the information requested by it, the commission shall inform itself as best it may on the matters necessary to be known in order to discharge its duties under this chapter. At any time after the meeting of the commission on the third Monday in September, and before the gross receipts of any company for business done within the State of Arizona are determined, any company or person interested shall have the right, on written application, to appear before the commission and be heard in the matter of such determination. After the determination of the amount of the gross receipts of any company for business within the State of Arizona, the board may, at any time previous to the third Monday in October, on application of any person or company interested, or on its own motion, review and correct its findings in such manner as may seem to it to be just and proper.

4949. In case any company required to file a statement under the provisions of section 2 (Par. 4946) hereof fails to make and file such statement on or before the 1st day of September, such company shall be subject to a penalty of five

Proceedings of tax commission.
Sec. 4 id.

Penalty for failure to file statement.
Sec. 5 id.

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hundred dollars and an additional penalty of one hundred dollars for each day's omission after the first day of September to file such statement; said penalty to be recovered by action in the name of the state, and on collection paid into the state treasury to the credit of the general fund. The attorney general, on request of the state tax commission, shall institute such action against any such company so delinquent, in any court of competent jurisdiction in Maricopa County, or of any county in which such company does business. In case any local agent of any express company required to file a statement under the provisions of section 3 (Par. 4947) hereof, fails to make and file such statement on or before the 15th day of September, he shall be deemed guilty of a misdemeanor and upon conviction shall be fined in any sum not less than one hundred dollars nor more than three hundred dollars. Each day's failure after the 20th day of September to make and file such statement shall constitute a new offense. The commission shall have the power to require the president, secretary, tax agent, receiver, superintendent or managing agent, or other officer or employee or agent, of any express company to attend the commission, bring with him, for the inspection of the commission, any books or papers of such company in his possession or control, and testify under oath touching any matter relating to the organization or business of such company. Any member of the commission is authorized and empowered to administer such oath. Any officer, employee, or agent of such company who shall refuse to bring with him and submit for the inspection of the commission any books or papers of such company in his possession, custody, or control, or who shall refuse to answer any question put to him by the commission or any member thereof, touching the organization or business of such company, shall be deemed guilty of a misdemeanor, and on conviction shall be punished by a fine of not more than three hundred dollars, or imprisonment for not more than six months, or by both such fine and imprisonment.

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4950. The state tax commission shall, on the first Monday in November, report to the state treasurer the amount of the gross receipts of express companies for business done within the State of Arizona for the year ending the thirtieth day of June. It shall be the duty of the state treasurer, annually, in the month of December, to charge and collect from each express company doing business in the State of Arizona, a sum, in the nature of a state tax, to be computed by taking six per cent of the amount fixed by the state tax commission as the gross receipts of such company for business done within the State of Arizona for the year ending the thirtieth day of June and certified to the state treasurer. The taxes paid under this chapter shall be in lieu of all other taxes upon the properties of such express companies. All taxes collected by the state treasurer under the provisions of this chapter shall be paid into the state treasury, and be credited to the general fund. If any express company fails or refuses to pay said tax as provided for in this chapter before the third Monday in December, annually, the state treasurer shall proceed to collect the tax, together with interest at the rate of twelve per centum per annum, by suit instituted by the attorney general, whose duty it shall be upon request of the state treasurer, or upon the request of the state tax commission, to prosecute any and all proceedings for the collection of such tax.

Duties of
state
treasurer.
Sec. 6 id.

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CHAPTER IX.

TAXATION OF PRIVATE CAR LINES

Private car line defined. Sec. 1. Ch. 29. Laws 1913. 3rd Sp. Sess.

4951. That any person or persons, joint stock association, company or corporation, wherever organized or incorporated, engaged in the business of operating cars, or engaged in the business of furnishing or leasing cars for the purpose of transporting persons or any article of merchandise, (whether such cars be owned by such company or any other person or company), over any railway line or lines, in whole or in part, within this state, such line or lines not being owned, leased or operated by such person or persons, joint stock association, company or corporation, whether such cars be termed sleeping cars, dining cars, drawing-room cars, palace cars, refrigerator, oil, stock, fruit, furniture, coal, ore, flat, box or gondola cars, or by some other name, shall be deemed a private car company, within the meaning of this act.

Situs declared. Sec. 2 id.

4952. For the purpose of taxation, all cars used exclusively within the state, or used partly within and partly without the state, are hereby declared to have a situs in the state, the value of such property for the purpose of taxation is to be determined as provided herein.

Statement to be filed with tax commission. Sec. 3 id.

4953. Every private car company, as defined in Sec. 1 (Par. 4951) hereof, doing business in this state, shall annually, between the thirtieth day of June and the first day of September after the passage of this act, under oath of the person constituting such company, if a person, or under oath of the president, secretary, superintendent, tax agent or chief officer of such an association, company or corporation, if an association, company or corporation, make and file with the state tax commission of this state, a statement, in such form as the commission may prescribe, containing the following facts:

1. The name of the person or persons, association, company or corporation.

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2. The nature of the company, whether a person or persons, or association or company or corporation, and under the laws of what state or country organized.

3. The location of its principal office.

4. The name and postoffice address of the president, secretary, auditor, treasurer, superintendent and general manager.

5. The name and postoffice address of the chief officer or managing agent of the company in Arizona.

6. The entire receipts, (including all sums earned or charged, whether actually received or not) for business done by such person, persons, association, company or corporation within this state for the fiscal year ending the 30th day of June, 1913, and each fiscal year thereafter.

7. The proportion of its entire receipts for business done by such person, persons, association, company or corporation within the state, in connection with other persons, associations, companies, or corporations for the fiscal year ending the 30th day of June, 1913, and each fiscal year thereafter.

8. The total mileage made by the rolling stock of said company over railroads, within the State of Arizona during the year ending with the 30th day of June next preceding the return.

9. The total mileage made by the rolling stock of said company over railroads, in other states, during the year ending with the 30th day of June next preceding the return.

10. The total miles of railroad, within the state, over which the rolling stock of said company has been run during the year ending with the 30th day of June next preceding the return.

11. The total miles of railroad outside of the state, over which the rolling stock of said company has been run, during the year ending the 30th day of June next preceding the return.

12. The average number of miles traveled by the cars of each class of its cars during the preceding fiscal year. The number of cars necessary

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for the mileage traveled within the State of Arizona, under the circumstances that ordinarily attend the use of such cars, and where different classes of cars are used by said company, it shall furnish the required information as to each class of cars, in the form prescribed by blanks to be furnished by the tax commission.

13. The full cash value on the 30th day of June next preceding of the said number of cars necessary to provide for the mileage, to be reported as required by sub-section 8 of Sec. 3 of this act. (Paragraph 4953.)

14. The real estate, personal property, structures, machinery, fixtures and appliances, owned by said company, subject to taxation within this state, and the location and full cash value thereof in the county or city where the same is situated.

15. Such other facts and information as the said commission may require in the form of return prescribed by it. Blanks for making the above statement shall be prepared and furnished any private car company by the said commission.

“Entire receipts” defined. Sec. 4 id.

4954. When such person, persons, association, company or corporation are operating partly within and partly without this state, the “entire receipts” shall be deemed to be all earnings on business beginning and ending within the state, and a proportion, based upon the proportion of mileage within this state, to the entire mileage over which such business is done, of earnings on all trans-state and interstate business passing through, into or out of this state.

Determination of value. Sec. 5 id.

4955. The state tax commission shall proceed to ascertain and determine, on or before the first Monday in October, the full cash value of the property of said private car companies within this state, whether said property has been used in intra-state, trans-state or interstate business, and the value so ascertained by the said board shall, in such instance, be held and deemed to be the full cash value of the property of such private car company within the State of Arizona for the fiscal year under consideration.

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4956. In case of failure or refusal of any private car company to make the statement required by law, or to furnish the commission any information requested by it, the commission shall inform itself as best it may on the matters necessary to be known, in order to discharge its duty. And at any time, on or before the second Monday in September, and before the value of the property of any private car company within the State of Arizona has been determined, any person, company or corporation interested, shall have the right, on written application, to appear before the commission and be heard in the matter of such determination. After the determination of the value of the property of any private car company within the State of Arizona, and before the certificate of the state tax commission of such value, the commission may, on the application of any person, company or corporation interested, or on its own motion, review and correct its findings in such manner as may seem to it to be just and proper.

Proceedings on failure to make statement. Sec. 6 id.

4957. In case any private car company shall refuse, fail or neglect to make and file the statement or schedule, as provided for in this act, such company shall be subject to a penalty of five hundred dollars, and an additional penalty of one hundred dollars for each day's omission after the first day of September to file its statement, said penalty to be recovered by action in the name of the state, and on collection, paid into the state treasury to the credit of the general fund of the state. The attorney general on the request of the state tax commission, shall institute such action against any such person or persons, joint stock company, or corporation, so delinquent, in any court of competent jurisdiction in this state.

Penalty for failure to make statement. Sec. 7 id.

4958. Any person required to make, render, sign or verify any report, who makes any false or fraudulent report with intent to defeat or evade the assessment required by this act to be made, shall be guilty of a misdemeanor, and shall, upon conviction thereof, for each such offense be fined not less than one hundred dollars and not more than five hundred dollars, or be imprisoned not

Penalty for false statement. Sec. 8 id.

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exceeding six months in the county jail, or be subject to both such fine and imprisonment, at the discretion of the court.

Assessment
of taxes.
Sec. 9 id.

4959. The state tax commission shall, on the first Monday in October, annually, enter the full cash value of the property of the private car companies within this state, for the year then preceding the thirtieth day of June, as determined, and as provided herein, in a book provided for that purpose. The tax commission is hereby authorized and empowered each year to make a levy for purposes of taxation against the values assessed and determined to exist in the state, as aforesaid, at a rate which shall equal the average rate of levy for all purposes in the several taxing districts of the state for the current year.

The taxes paid under this act shall be in lieu of all other taxes upon the properties and business of said private car companies, except as set forth in Section 10 of this act. (Paragraph 4960.) All taxes collected under the provisions of this act shall be credited to the state general fund. It is hereby made the duty of the tax commission, on or before the second Monday in October, to certify to the state treasurer the amount of taxes levied under the provisions of this act, and it is hereby made the duty of the state treasurer, annually, to collect from each private car company the amount of taxes, as determined and certified by the state tax commission.

Not to
affect
registration
fee.
Sec. 10 id.

4960. Nothing in this act contained shall be construed to relieve any private car company from payment to the state corporation commission of the annual license tax, the annual registration fee or filing fee, as provided in Chapter 70, page 346, Session Laws of the Regular Session of the First Legislature of the State of Arizona, 1912, as amended by Chapter 72, page 223, Session Laws of the Second Session of the First Legislature of the State of Arizona, 1912.

Collection
of taxes.
Sec. 11 id.

4961. If any private car company shall fail or refuse to pay the said tax, as provided for in this act, on or before the third Monday in December,

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annually, the state treasurer shall proceed to collect the tax, together with interest, at the rate of ten per centum per annum, for each subsequent month in which the tax remains unpaid; and if such taxes are not paid within sixty days after the third Monday in December, he shall distrain sufficient goods and chattels belonging to such company charged with such taxes to be found within the State of Arizona, to pay the same, together with the penalty and costs accrued thereon. The state treasurer shall immediately proceed to advertise in two newspapers, printed in Maricopa County, stating the time and place when the property will be sold, and if the taxes for which such property is distrained and the penalties accruing thereon are not paid before the time appointed for such sale, which shall not be less than ten days after the taking of such property, the state treasurer, or his deputy, shall proceed to sell such property at such public vendue, or so much thereof as will be sufficient to pay such taxes and penalties and the costs of such distress and sale.

4962. Nothing in this act shall be construed as intending to regulate or tax the interstate commerce in which any private car company may be engaged.

Not to
apply to
interstate
commerce.
Sec. 12 id.

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CHAPTER X

TAXATION OF RAILROAD PROPERTY

Assessment.
Sec. 1.
Ch. 37.
Laws 1913.
3rd Sp.
Sess.

4963. The property of railroad companies and corporations shall be assessed annually in the manner prescribed in this chapter.

By
whom
assessed.
Sec. 2 id.

4964. On the first Monday of June in each year the state tax commission shall meet at the office of said tax commission, and they shall meet from day to day thereafter, under the business of said commission, as hereinafter provided, shall be completed. The duties of said commission shall be to make appraisement and assessment of all the taxable property of railroad companies and corporations, except such real estate as is not used in the continuous operation of their railroads.

Return to
be made
by
railroad.
Sec. 3 id.

4965. On or before the first Monday in June of each year, the person, company, or corporation, owning, operating, or constructing any railroad in this state shall, by its president, secretary, tax agent or principal accounting officer, return to the state tax commission a sworn statement or schedule as follows:

1. Of the right of way, track, and road bed, giving the entire length in this and other states, and showing the proportion in each city, town and county, and the total thereof in this state.

2. The length of each side or second track and turnout, and the aggregate length of such second track or side tracks and turnouts, together with the name of the city, town and county, in which such second or side tracks and turnouts are each located.

3. A complete list, giving size, location (as to city, town and county), material and value of all depots, station houses, machine shops, and other buildings, situated wholly or in part, on the right of way, together with all platforms, fuel and

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water stations, and the machinery and tanks connected therewith.

4. The number of ties in the track per mile, the weight per yard of iron or steel rails used in main or side tracks, what joints and chairs are used in main or side tracks, the ballasting of the tracks, whether with rock, gravel, dirt or other material, the length of time the iron and steel has been used, and the length of time the road has been built.

5. A full list of the rolling stock belonging to or operated by the person, company, or corporation, which shall distinctly set forth the number, class and value, of all locomotives, passenger-cars, sleeping-cars, dining-cars, express-cars, mail-cars, baggage-cars, horse-cars, cattle-cars, coal-cars, platform-cars, wrecking-cars, pay-cars, and all other kinds of cars owned or leased by said company or corporation, and in the State of Arizona on the 12th day of March of each year at 12 o'clock noon.

6. A statement or schedule showing, first, the amount of capital stock authorized, the number of shares into which such capital stock is divided; second, the amount of capital stock paid up; third, the market value of said stock, or if it have no market value, then the actual value of the shares of stock; fourth, the amount of outstanding bonded indebtedness and the market value thereof.

7. A correct detailed inventory of the number, kind, and value, of all tools, and materials for repairs, and all other personal property.

8. A statement of the amount and value of property designated in this section, and such further information as the commission may, in writing require.

4966. In the case of failure to make such statements or schedule to the state tax commission, such person, company or corporation, so failing to make returns, shall forfeit as a penalty not less than one thousand dollars for each offense, to be recovered by action in the name of the State of Arizona, and paid into the state treasury for ^{Penalty for failure to make return, Sec. 4 id.}

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the use of the general fund, and a refusal of each or any item shall be considered as a separate offense.

Valuation.
Sec. 5 id.

4967. The returns of the railroad companies or corporations, shall not be held to be conclusive as to the value of their property; but the state tax commission may make such assessment of such property as it may deem just and equitable, and the said property shall be valued at its full cash value, and assessments shall be made upon the entire railroad, within this state, and shall include the franchise, intangible values, right of way, roadbed, bridges, culverts, rolling stock, depots, station grounds, buildings, telegraph lines and all other property, real and personal, exclusively used in the operation of such railroad. In assessing the railroads and their equipments, belonging to such companies and corporations, said commission shall take into consideration all matters connected with said railroads necessary to enable it to make a just and equitable assessment of said railroad property, including the franchises and intangible values thereof, at their full cash value. The state tax commission shall have power to require the attendance of any president, secretary, receiver, tax agent, accounting officer, servant, or agent, of any railroad company, or corporation, having any portion of its railroad in this state; and any such officer who shall refuse to attend before the state tax commission when it is his duty or he is required, to do so, or refuses to submit to the inspection of such commission any books or papers of such railroad company or corporation in his possession, custody, or control, or shall refuse to answer such questions as shall be put to him by such commission, or its order, touching the business, property, money and credit, and the value thereof, of said railroad company or corporation, shall be guilty of a misdemeanor, and on conviction thereof by any court of competent jurisdiction be fined in any sum not exceeding five hundred dollars and costs. Any president, secretary, receiver, tax agent, accounting officer, servant or agent, of any railroad company or corporation, who shall knowingly make any false answer to any question put to him by

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such commission or by its order, touching property, money and credits, and the value thereof, of such railroad company or corporation, shall be guilty of perjury, and it shall be the duty of the chairman of such commission to prosecute any person liable to the penalties of this section immediately upon the accruing of the liabilities of such prosecution.

4968. On or before the second Monday in July in each year, said commission shall transmit to the board of supervisors of each county through or into which any railroad may run, a statement showing the length of the main track of such railroad within the county, and the assessed value per mile of the same as fixed by a pro rata distribution per mile of the assessed value of the whole property herein specified, with a description of the whole of the said assessed property within the county, by metes and bounds or other description sufficient for identification. And the said assessment and pro rata distribution shall be made with reference to the value of the property belonging to the company or corporation owning said railroad other than the main track thereof, situate in each county and municipality through which said railroad extends. Where the railroad of a railroad company or corporation lies in several counties, its rolling stock must be apportioned among them so that a portion thereof may be assessed in each county, and each county's portion must bear to the whole rolling stock the same ratio which the number of miles of such railroad in such county bears to the whole number of miles thereof lying in this state. Said board of supervisors shall cause to be entered said statement with the said description upon the assessment roll of said county under the proper heads therefor, with the total value of said assessed property carried out. All such property of railroad companies and corporations shall be taxable upon said assessment by the same officers and for the same purposes as the property of individuals within such counties.

Tax commission to transmit assessment to counties. Sec 6 id.

4969. At its June meeting the state tax commission shall also make a separate appraisalment

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Assessment for municipal taxes.
Sec. 7 id.

and assessment of all the taxable property of railroad companies and corporations situated within the corporate limits of each incorporated city and town, except such real and personal property as is not used in the continuous operation of such railroads, and shall fix the value of such property, and on or before the second Monday in July in each year said commission shall transmit to the proper authorities of each incorporated city or town a statement showing in detail the property within the corporate limits of such city or town, and the valuation thereof. The proper authorities of such city or town shall assess such property for city or town purposes at the valuation fixed by the tax commission, and shall cause all such property to be entered upon the city or town assessment roll under the proper heads therefor, with the total value of such assessed property carried out as transmitted by the state tax commission and all such property shall be taxable upon said assessment by the same officers and for the same purposes as the property of individuals within such incorporated cities or towns. The assessment and valuations herein provided for city and town purposes, shall be in addition to the assessment and valuation for state and county purposes.

Review of assessment.
Sec. 8 id.

4970. If any railroad company or corporation or any other person shall not be satisfied with the assessment by the state tax commission of the property belonging to said company or corporation, it or they may appear before the state board of equalization at its meeting in August and show why such assessment should be lowered or changed. If at such meeting the state board of equalization, shall order that any such assessment be lowered or changed, a certified copy of such order shall be at once forwarded to the proper authorities of the county, city or town affected, who shall cause the assessment roll to be corrected accordingly.

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CHAPTER XI.

TAXATION OF TELEGRAPH AND TELEPHONE COMPANIES

4971. For the purposes of assessment and taxation, any person or persons, or any joint stock association or corporation, wherever organized or incorporated, engaged in the business of transmitting to, from, through, or in, this state telegraphic messages, shall be deemed a telegraph company; any person or persons, or any joint stock association or corporation, wherever organized or incorporated, engaged in the business of transmitting to, from, through, or in, this state, telephonic messages, shall be deemed a telephone company.

Telegraph and telephone companies defined. Sec. 1. Ch. 51. Laws 1913. 3rd Sp. Sess.

4972. Every telegraph company and telephone company, doing business in this state, shall annually, on or before the first Monday of June, under the oath of the president, secretary, tax agent, treasurer, superintendent, or chief officer in this state of such association or corporation, make and file with the state board of equalization, in such form as the board may prescribe, a statement containing the following facts:

Statement to be filed with state board of equalization. Sec. 2 id.

1. The name of the company.
2. The nature of the company, whether person or persons, or association, or corporation, and under the laws of what state or country organized.
3. The location of its principal office.
4. The name and postoffice address of the president, secretary, tax agent, auditor, treasurer, superintendent, or general manager.
5. The name and postoffice address of the chief officer or managing agent in Arizona.
6. The par value and market value of its shares of stock.
7. A detailed statement of the real estate owned by the company in Arizona, where situated, and the value thereof.

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8. The whole length of its lines in the State of Arizona, which lines shall include what said telegraph or telephone company controls or uses under lease or otherwise, and the number of miles of line in each county; also a full and correct inventory of all other personal property owned by the company in Arizona on the first day of February, where situated, and the value thereof.

9. The total gross receipts for the year ending the first day of January, from whatever source derived, and the portion of same derived wholly within the State of Arizona.

10. The amount of operating expenses for the year ending the first day of January, itemized or divided as may be required by the state board of equalization.

11. The amount paid in dividends and the rate per cent of such dividends.

Blanks for making the above statements shall be prepared and on application furnished any company by the state board of equalization.

Value to be assessed by State Board of Equalization.
Sec. 3 id.

4973. The state board of equalization shall meet at its office annually on the first Monday in June, for the purpose of assessing the property of telegraph and telephone companies in Arizona, except as hereinafter provided. When so convened the board shall proceed to ascertain and assess the value of all the property, franchises and all intangible values thereof, of said telegraph and telephone companies in Arizona at their full cash value, and may adjourn its meeting from time to time as may become necessary.

Proceedings on failure to file statement.
Sec. 4 id.

4974. In case any company fails or refuses to make the statement as required by law, or to furnish the board any information as requested, the board shall inform itself as best it may on the matters necessary to be known in order to discharge its duties with respect to the assessment of the property of such company.

Hearing as to valuation.
Sec. 5 id.

4975. At any time after the meeting of the board, on the first Monday in June, and before the assessment of the property of any company is determined, any company, or persons inter-

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ested shall have the right, on written application, to appear before the board and be heard in the matter of the valuation of the property of any company for taxation.

4976. After the assessment of the property of any company for taxation by the board, and before the certification by the state board of equalization of the apportioned valuation through the several counties, the board may, on the application of any interested company or person, or on its own motion, correct the assessment or valuation of the property of any company in such manner as will in its judgment make the valuation thereof just and equal.

4977. In case any company required to file a statement under the provisions of section 2 (Par. 4972), fails to make and file such statement, on or before the first Monday of June, unless for good cause shown, the time for making said return shall be extended, or any part thereof be waived, by the said board of equalization, such company shall be subject to a penalty of not to exceed five hundred dollars and an additional penalty of not to exceed one hundred dollars for each day's omission after the first Monday in June to file such statement; said penalty to be recovered by action in the name of the state, and on collection to be paid into the state treasury to the credit of the general fund; provided, that for good cause shown, the state board of equalization may extend the time in which to make and file such statement. The attorney general, on request of the state board of equalization, shall institute in the superior court of any county having jurisdiction such action against any company so delinquent, the state board of equalization shall have power to require the president, secretary, tax agent, auditor, treasurer, receiver, superintendent or managing agent, of any telegraph or telephone company to attend before the board and bring with him for the inspection of the board any books or papers of such company in his possession, custody, or control, and to testify under oath touching any matter relating to the business, property, franchises and intangible values there-

Correction
of assess-
ment.
Sec. 6 id.

Penalty
for failure
to make
statement.
Sec. 7 id.

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of, money or credit and the value thereof, of such company. Any member of the board is authorized and empowered to administer such oath. Any officer, employee, or agent of such company who shall refuse to attend before the board when required to do so, or who shall refuse to bring with him and submit for the inspection of the board any books or papers of such company in his possession, custody or control, or who shall refuse to answer any questions put to him by the board, or by any member thereof, touching the business, property, franchises, and intangible values thereof, moneys and credit, and the values thereof, of such company, shall be guilty of a misdemeanor, and on conviction thereof before any court of competent jurisdiction, shall be fined not more than three hundred dollars, or imprisoned not more than six months, or both.

Apportionment among counties and cities.
Sec. 8 id.

4978. After the completion of the assessment by the state board of equalization, said board shall apportion among the several counties through or into which the said lines of telegraph, or telephone companies run, the assessment values as fixed by said board, so that each county shall be apportioned such part of the entire valuation as will equalize the relative value of the property of the company therein, in proportion to the whole value of the property of the company in the state, and in proportion that the length of the line owned by the company in the county bears to the length of the whole lines in the state, and the said assessment shall be made with reference to the value of the property, franchises, and intangible values thereof, belonging to said telegraph and telephone companies situate in each county and municipality through or into which said telegraph and telephone lines extend.

Assessment to be certified to counties and municipalities.
Sec. 9 id.

4979. The state board of equalization shall, on or before the third Monday of June in every year certify to the county board of supervisors the amount apportioned to their county. Said board of supervisors shall cause to be entered upon the assessment roll of the county the returns of said assessment as made by the state board of equalization under the proper heads therefor, and the

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total value of said assessed property, franchises and intangible values thereof, carried out. At the first meeting of the board of supervisors held after said returns are received by it, it shall make and cause to be entered in its minutes an order stating and declaring the assessed value of said telegraph or telephone company situate in each municipal corporation within its county through which the lines of such companies run, as fixed by the state board of equalization, which shall constitute the taxable value of said property for taxable purposes, and the clerk of said board of supervisors shall transmit a copy of said order to the city council or trustees of such municipal corporation; and all such telegraph and telephone property, franchises, and intangible values thereof, shall be taxable upon said assessment by the same officers, and for the same purposes, as the property of individuals within such counties and municipalities.

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CHAPTER XII

TAXATION OF MINES AND MINING PROPERTY

Classification of mines. Sec. 7, Ch. 71, Laws 1913, 3rd Sp. Sess.

4980. For the purposes of this act all mines and mining claims of whatever nature shall be divided into two classes, as follows:

Class One. Productive mines and mining claims.

Class Two. Non-productive mines and mining claims.

A productive mine or mining claim shall be:

(a) One which, after deducting the expenses of operation and such other expenses as may be permitted by the terms of this act, shall yield net proceeds during the twelve months preceding the first day of January, 1913, or during any calendar year thereafter.

(b) A number of contiguous mines or mining claims under one ownership, any one or several or all, of which, after deducting the expenses of operation and such expenses as may be permitted by the terms of this act, shall yield net proceeds during any such calendar year.

All other mines and mining claims shall be classed as non-productive.

Statement by mine owner. Sec. 8 id.

4981. Every person, corporation, partnership or association, engaged in mining upon any mine or mining claim of any kind or character, shall, before the first day of July, 1913, and between the first day of January and the first Monday in April, 1914, make a statement in detail of the ores or mineral products from each mine or group of mines, or mining claims, owned or worked by such person, corporation, partnership or association during the twelve months next preceding the first day of January in each year, derived from the operation and working thereof. Such statement must be verified by the oath or affirmation of such person, or the manager, superintendent or agent of such corporation, partnership, or associ-

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ation and must be delivered to the state tax commission on or before the first day of July, 1913 and on or before the first Monday in April, 1914. Said statement shall show the following:

1. The name and address of the owner or lessee.

2. The description and location of the mine, mining claim or group of either, covered by said statement, giving the name, area in acres, mining district, number of patent, and the county in which situated. If there is no mining district established, then the location with relation to the nearest established district shall be given.

3. The number of tons of ore or other mineral products extracted and treated, or sold from said mine, mining claim or group of either, during the period covered by the statement.

4. The amount and character of such ores or mineral products, and the yield of such ores or mineral products in constituents of commercial value, that is to say: the number of ounces of gold, silver, and the number of pounds of copper, lead or other commercially valuable constituents of said ores or mineral products, during the period covered by the statement.

5. The actual cost in detail of the extracting of such ores from such mine or mining claim, said cost in no case to include any items or any expense of whatsoever nature other than that actually incurred in the active operation and management of the mine or mining claim.

6. The actual cost of transportation to the place of reduction and sale.

7. The actual cost of treatment, reduction and sale.

8. The actual cost of marketing the metal product, including refining and selling.

4982. It shall be the duty of the state tax commission to determine and compute the gross production of every such producing mine, mining claim or group of same, for the preceding year, and also to determine the net proceeds in dollars and cents of

Determina-
tion of
values.
Sec. 9 id.

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aforesaid mine, mining claim or group thereof for the said preceding year. The net proceeds of such mine, mining claim or group of claims shall be ascertained and determined by subtracting from the value of the gross product thereof the following, to-wit:

All moneys expended for necessary labor, machinery and supplies, needed and used in the mining operations, for betterments necessary in and about the workings of the mine, for the treatment and reduction of the ores, for the repair and betterments of mills and reduction works, used and operated in connection with the mine, for transporting the ore, and the conversion of the products thereof into money or its equivalent. Such expenditure shall not include, however, money invested as the purchase price of such mine, in real estate or the construction of new mills or reduction works, nor the salaries or any portion thereof, of any persons, agents or officers not actually and consecutively engaged in working the mine or in personally superintending the management thereof, within the state of Arizona.

Such computations as to values shall be based on the average market quotations of the price of each of such mine's products in New York City, as evidenced by some established authority or market report, such as the Engineering and Mining Journal of New York City, or some other standard paper giving the market reports for the year covered by the report. Should it occur, however, that there are no quotations covering any particular product, then the state tax commission shall fix the value of the said gross product in such manner as may seem to them equitable. The said state tax commission shall thereupon proceed to place a valuation upon aforesaid mine, mining claim or group of either, for the purposes of taxation for the current fiscal year, in the following manner:

All mines, mining claims or groups of either, whether contiguous or not and producing net proceeds, as shown in Class One, Sec. 7 of this Act (Paragraph 4980) and designated as productive mines, and belonging to any person, corporation, partnership or association, owning or operating

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same, shall be valued for purposes of assessment and taxation at such a sum as will be produced by adding together an amount equal to four times the value of the net proceeds and an amount equal to twelve and one-half per cent of the total value of the gross proceeds of such mine, mining claim, or group of such, as determined in this section, and the amount in dollars and cents thus obtained shall be and is hereby made the taxable valuation of all of the aforesaid mining property for the current fiscal year in which the assessment is made and upon which the tax levy shall be made, and it shall not be necessary to further itemize the valuation thus placed. And upon the valuation so found the same rate of taxation shall be levied as is levied on other property in the same county.

4983. All mines, mining claims or groups of either, as shown in Class Two, Sec. 7 of this Act (Paragraph 4980), and belonging to any person, corporation, partnership or association, owning or leasing same, and which are not being worked, or which are being operated and worked, but from which no ore is being extracted, or from which ore is produced without yielding net proceeds, as contemplated by this act, shall be known as non-producing mines or mining claims, and shall be taxed as other real estate.

Non-producing
Mines.
Sec. 10 id.

4984. The value of all reduction works, mills, smelters, machinery and appliances, located on any mine or mining claim, or used in connection therewith, wherever situated in this state, shall be ascertained by the county assessor in the same manner as the value of other property is ascertained by county assessors, and the same rate of taxation shall be levied thereon as is levied on other property in the same county.

Valuation
of im-
prove-
ments.
Sec. 11 id.

4985. Where surface ground of any mine or mining claim is used for purposes other than mining and has a separate and independent value for such other purposes, said surface ground or any part thereof so used for other than mining purposes, shall be valued, assessed and taxed by the county and city taxing officers respectively as

Valuation
of surface
ground.
Sec. 12 id.

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other property is valued, assessed and taxed in said county.

Improvements not exempted. Sec. 13 id.

4986. Nothing in this act shall be taken or understood to exempt from taxation any reduction works, mills, smelters, machinery or appliances, located on any productive or non-productive, patented or unpatented mine, or any other lands, upon which may be located any smelting works, mills, machinery or appliance.

Valuations to be certified to counties. Sec. 14 id.

4987. On or before the first day of July, 1913, and on or before the first day of May, 1914, the state tax commission shall certify to the assessor of each county in which such mines and mining claims are situated, the valuation and assessment on such mines and mining claims by said tax commission fixed for the purpose of taxation, as in this act provided, and the said assessors shall assess the same as directed by said tax commission, and enter such valuation and assessments on or before the fifth day of July, 1913, and on or before the fifth day of May, 1914, upon an assessment roll, call "Assessment Roll of Mines and Mining Claims," alphabetically arranged, in which shall be listed all productive mines and mining claims in such county, and in which shall be specified in separate columns, and under the following heads:

1. Name and address of the owner or lessee of the mine or mining claim.

2. The description and location of such mine or mining claim, stating therein the name, area in acres, mining district and county. If there is no mining district established, then its location with relation to the nearest established district shall be given.

3. The yield of such ores or mineral products in constituents of commercial value, that is to say: the number of ounces of gold, silver, and the number of pounds of copper, lead or other commercially valuable constituents of said ores or mineral products, extracted and treated, or sold during the period covered by this statement.

4. The gross value of any such ores or mineral products in dollars and cents, extracted and treat-

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ed, or sold during the period covered by the statement, to be determined as provided in Sec. 9 of this act (Paragraph 4982).

5. The net proceeds in dollars and cents, during the period covered by the statement, to be determined as provided in Sec. 9 of this act (Paragraph 4982).

6. The total assessable value of each mine, group of mines or mining claims.

7. The form of said assessment roll as well as the form of the statement provided in Sec. 8 (Par. 4981) shall be prepared by the state tax commission in conformity with the provisions of this act, and said commission shall furnish said form to the assessor of each county in order that such forms may be uniform throughout the state.

4988. If any person, corporation, partnership or association shall refuse or neglect to make and deliver, under oath, to the state tax commission, any statement required by this act, or to comply with the other requirements of this act, the state tax commission must cause such refusal to be noted upon the assessment roll, opposite the name of such person, corporation, partnership or association, and must make an estimate of the ores mined and treated or sold by such person, corporation, partnership or association and upon this estimate shall base the valuation of the mines, mining claims or groups of either, as heretofore set forth.

Proceedings on failure to file statement. Sec. 15 id.

In making the estimates of values provided for in this section, the state tax commission shall have power to subpoena and examine, under oath, any person in relation to the yield of ores treated or sold by such person, corporation, partnership or association.

Every person who wilfully refuses to appear and testify, when required to do so by the tax commission, as above provided, for each and every refusal shall be deemed guilty of a misdemeanor, and upon conviction thereof, shall be punished as in cases of other misdemeanors.

4989. If any person required by this act to make or file any statement, or to verify, under

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oath or affirmation, any statement, shall make such statement false in any material respect, or shall verify any false statement, under oath or affirmation, such person shall be deemed guilty of perjury, and upon conviction thereof, shall be punished as is by law provided for the punishment of perjury.

4990. The state tax commission at any time shall have the right and power to examine the records of any person, corporation, partnership or association, specified in this act, as the same may pertain to the yield of ore or other mineral products, in order to verify the statement made by such person, corporation, partnership or association, and if, from such examination or other information, said commission finds such statement or any material part thereof, false, said commission must assess in the same manner as if no statement had been made or delivered; provided; however, the state or the owner of such mine or mining claims shall have the right to appeal to the superior court, as provided in this act.

Collection
of taxes.
Sec. 18 Id.

4991. No tax on mines and mining claims, as hereinbefore mentioned, shall be levied, otherwise than as provided by this act, and the taxes mentioned in this act must be collected, and the payment thereof enforced in the same manner as is provided for the collection and enforcement of other taxes, and every such tax is a lien upon the mines or mining claims from which the product or products are extracted, which lien attaches on the day when this act becomes effective, in the year 1913, and on the first Monday in January, 1914, and the sale for delinquent taxes shall be made, as provided for the sale of real estate for delinquent taxes. In case the mine or mining claim shall not be patented, or entered for patent, but shall be assessable and taxable under this act, on account of producing net or gross proceeds, then in that case the possession shall be the subject of the assessment, and if said mining property be sold for taxes levied, the sale for such taxes shall pass the title and right of possession to the purchaser and the number of sur-

Further
powers of
tax com-
mission.
Sec. 17 Id.

Penalty
for false
statement.
Sec. 16 Id.

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vey, or the name of the lode or claim, and the name of the mining district, if any, shall be sufficient description for purposes of taxation and assessment of said mining property.

4992. The duty of the assessor, the board of supervisors and the clerk of the board of supervisors and all other officials as to the assessment of the property of persons, partnerships, corporations or associations, owning mining property, as herein mentioned, the statements and returns to be made, and other official acts shall be the same, except as herein otherwise provided, as their duties now are regarding the assessment of other property, and said assessment roll of mines and mining property shall be deemed and treated as a part of the general assessment roll of the county.

Duties of
county
o. cers.
Sec. 19 id.

4993. Any person, corporation, copartnership or association, owning or leasing any such productive mine or mining claim, may appeal from the action of the state tax commission, or county assessor, fixing the valuation of such mine or mining claim, in the manner following, to-wit:

Appeal
from tax
commis-
sion.
Sec. 20 id.

1. Such person, corporation, co-partnership or association shall pay the county tax collector of the county in which such mine or mining claim is situated, the full amount of the taxes levied and assessed upon said mine or mining claim by the state tax commission or county assessor, in accordance with the valuation, for tax purposes as fixed by the state tax commission or county assessor.

2. Such payment shall be accompanied by a written protest, addressed to and filed with the county tax collector, setting forth the reasons why such person, corporation, co-partnership or association, making such payment, deems the amount of such assessment erroneous, excessive or otherwise illegal. The county tax collector, upon receipt of such payment, shall deliver to the person making the same, a receipt for the amount so paid, together with acknowledgment of receipt of such protest.

3. Such person, corporation, co-partnership or

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association, within thirty days after the said assessment is delivered to the county tax collector for collection, shall cause to be served upon a member of the state tax commission, a written notice, stating that such person, corporation, co-partnership or association appeals from such assessment, together with a copy of the above mentioned protest and receipt. Service of such notice may be made in the manner provided for by the laws of this state for the service of summons in civil actions. The proceedings upon said appeal, after the service of such notice shall be as follows: Immediately upon the service of said notice, the state tax commission shall transmit said notice, copy of protest and copy of receipt, together with a certified copy of the record of the proceedings of said state commission, relating to the assessment of said mine or mining claim, or group of either, to the clerk of the superior court of the county in which such mine or mining claim is situated. The clerk of said court shall file said proceedings immediately upon receipt thereof and shall docket the appeal in the name of said person, corporation, co-partnership or association, as plaintiff, and the State of Arizona as defendant. The person, corporation, co-partnership or association, taking the appeal, may serve a copy of said notice, protest and receipt upon the county assessor, and if such service is made, it shall be the duty of said county assessor to immediately transmit to the clerk of the said superior court, a certified copy of the record of the proceedings had by said county assessor, with respect to the assessment on said mine, or mining claim. The appeal shall be heard by the court with a jury, within fifteen days after the appeal shall have been docketed, and the proceedings of the state tax commission (and of the county assessor, in case a copy of said notice, protest and receipt shall have been served upon him), shall have been filed with the clerk, unless both parties consent, in writing, to a continuance thereof. From the evidence submitted the jury shall determine the amount of taxes which should have been assessed against said mine or mining claim, and the court shall certify their determination to

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the board of supervisors, who shall cause the assessment to be corrected according to the decision rendered.

After such correction shall have been made, the person, corporation, co-partnership or association that prosecuted the appeal, shall be entitled to a refund of such excess taxes, if any, as it shall have paid.

The State of Arizona shall have the same right of appeal as persons, corporations, co-partnerships or associations owning or leasing mines.

Appeals on behalf of the state shall be conducted by the attorney general, and shall be prosecuted and heard in the same manner in all respects as appeals taken by persons, corporations, co-partnerships or associations, owning or leasing mines; provided, that to initiate appeals in behalf of the state, it shall be necessary only for the attorney general to file with the state tax commission, and serve upon the person, corporation, co-partnership or association, owning or leasing such mine or mining claim, in the manner provided by the laws of this state for the service of summons in civil actions, a written notice of appeal, together with a written protest, setting forth the reasons why he deems the amount of said assessment erroneous, insufficient or otherwise illegal and provided, further, that appeals on behalf of the state shall be docketed in the name of the State of Arizona, as plaintiff, and the person, corporation, co-partnership or association, owning or leasing such mine or mining claim, as defendant, and that after the correction of the assessment roll by the board of supervisors, the county tax collector shall be entitled to collect from the person, corporation, co-partnership or association, owning or leasing said mine, such additional taxes, if any, as the decision of the jury shall find to be due.

4994. Nothing in this act shall be taken or construed to be a tax on either the gross or net proceeds or earnings of any mine, mining claim, or group of either, it being the purpose of this act to use aforesaid gross and net proceeds or earnings solely and only for the purpose of a basis of

Construc-
tion of act.
Sec. 21 id.

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reckoning the valuation for purposes of taxation of mines and mining claims.

Provided, however, that such method of assessing the valuations for the purposes of taxation of mines and mining claims as in this act provided shall be used as a basis of reckoning the valuations only for the collecting of taxes for the fiscal years ending June 30, 1914, and June 30, 1915.

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CHAPTER XIII

INHERITANCE TAX

4995. All property within the jurisdiction of this state, and any interest therein, whether belonging to the inhabitants of this state or not, and whether tangible or intangible, which shall pass by will or by statutes of inheritance of this or any other state, or by deed, grant, bargain, sale, or gift, made in contemplation of the death of the grantor, or bargainor, or intended to take effect in possession or enjoyment after the death of the grantor, bargainor, or donor to any person or persons, or to any body, or bodies, politic or corporate; in trust or otherwise, or by reason whereof any person, or body politic or corporate, shall become beneficially entitled, in possession or expectation, to any property or income thereof, shall be, and is subject to a tax at the rate specified in the next section, to be paid to the state treasurer for the use of the state: and all heirs, legatees, and devisees, administrators, executors, and trustees, and any such grantee under a conveyance, and any such donee under a gift, made during the life of the grantor or donor, shall be respectively liable for any and all such taxes with interest thereon until the same shall have been paid, as hereinafter provided.

4996. When such inheritance, devise, bequest, legacy, gift, or beneficial interest to any property or income therefrom shall pass to or for the use or benefit of any grandfather, grandmother, father, mother, husband, wife, child, brother, sister, wife or widow of son, or the husband of a daughter, or any child or children adopted as such in conformity with the laws of the State of Arizona, or to any person to whom the decedent for not less than ten years prior to death stood in the acknowledged relation of a parent, or to any lineal descendant born in lawful wedlock, and in every such case the tax shall be at the rate of one per centum on the appraised value thereof received by each person; provided, that in the

Sec. 1,
Ch. 15,
Laws 1913.
3rd Sp.
Sess.
Sec. 1,
Ch. 15,
Laws 1912.
1st Sp.
Sess.

Sec. 2 id.
Sec. 2,
Ch. 15,
Laws 1912.
1st Sp.
Sess.

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above cases any estate which may be valued at a less sum than ten thousand dollars, shall not be subject to any such duty or tax, and the tax is to be levied in the above cases only on the excess of five thousand dollars received by each person.

When such inheritance, devise, bequest, legacy, gift or the beneficial interest to any property or income therefrom shall pass to or for the use or benefit of any uncle, aunt, niece, nephew, or any lineal descendant of the same, in every such case the tax shall be at the rate of two per centum on the appraised value thereof received by each person; provided, that in the above cases any estate which may be valued at a less sum than five thousand dollars shall not be subject to any such duty or tax, and the tax is to be levied in the above cases only on the excess of two thousand dollars received by each person.

In all other cases the tax shall be at the rate of three per centum on the appraised value thereof received by each person, body politic or corporate, on the whole of all amounts received not exceeding ten thousand dollars; four per centum on the whole of all amounts received over ten thousand dollars, and not exceeding twenty thousand dollars; five per centum on the whole of all amounts received over twenty thousand dollars and not exceeding fifty thousand dollars; six per centum on the whole of all amounts received over fifty thousand dollars; provided, that in the above cases any estate which may be valued at a less sum than five hundred dollars shall not be subject to any such duty or tax, and the tax is to be levied in the above cases only when the amount received by a person, body politic or corporate, amounts to five hundred dollars or more.

Sec. 3 Id.
Sec. 3,
Ch. 15,
Laws 1912.
1st Sp.
Sess.

4997. All taxes imposed by this chapter shall take effect at and accrue upon the death of the decedent, or donor, and shall be due and payable at the expiration of twelve months from such death except as otherwise provided in this chapter; provided, however, that taxes upon any devise, bequest, legacy, or gift, limited, conditioned, dependent, or determinable, upon the happening

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of any contingency or future event by reason of which the full and true value thereof cannot be ascertained at or before the time when the taxes become due and payable as aforesaid shall accrue and become due and payable when the person or corporation beneficially entitled thereto shall come into actual possession or enjoyment thereof.

4998. Any administrator, executor, or trustee, having in charge, or in trust, any property for distribution, embraced in or belonging to any inheritance, devise, bequest, legacy, or gift, subject to the tax thereon as imposed by this chapter, shall deduct the tax therefrom, and within thirty days thereafter he shall pay over the same to the state treasurer, as herein provided. If such property be not in money, he shall collect the tax on such inheritance, devise, bequest, legacy, or gift, upon the appraised value thereof from the person entitled thereto. He shall not deliver, or be compelled to deliver, any property embraced in any inheritance, devise, bequest, legacy, or gift, subject to tax under this chapter, to any person until he shall have collected the tax thereon.

Sec. 4 id.
Sec. 4,
Ch. 15,
Laws 1912.
1st Sp.
Sess.

4999. The tax imposed by this chapter upon inheritances, devises, bequests, or legacies shall be payable to the state treasurer, and the treasurer shall give the executor, administrator, trustee, or person paying such tax, a receipt, whereupon it shall be a proper voucher in the settlement of his accounts. No executor, administrator, or trustee shall be entitled to a final accounting of an estate in the settlement of which a tax may become due under the provisions of this chapter, unless he shall produce such a receipt or a copy thereof, certified by the said treasurer, or unless a bond shall have been filed, as prescribed by section 13 (Par. 5007) of this chapter. All taxes paid into the state treasury under the provisions of this chapter shall belong to and be a part of the inheritance tax fund of the State; provided, that whenever the amount of money in this fund exceeds ten thousand dollars, then all moneys in excess of five thousand dollars shall be transferred to the general fund.

Sec. 5 id.
Sec. 5,
Ch. 15,
Laws 1912.
1st Sp.
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Sec. 6 id.
Sec. 6,
Ch. 15,
Laws 1912.
1st Sp.
Sess.

5000. Every tax imposed by this chapter shall be a lien upon the property embraced in any inheritance, devise, bequest, legacy, or gift, until paid, and the person to whom such property is transferred, and the administrators, executors, and trustees of every estate embracing such property shall be personally liable for such tax until its payment, to the extent of the value of such property; and provided, further, that all inheritance taxes shall be sued for within five years after they are due and legally demandable, otherwise they shall be conclusively presumed to be paid and cease to be a lien as against the estate, or any part thereof, of the decedent.

Sec. 7 id.
Sec. 7,
Ch. 15,
Laws 1912.
1st Sp.
Sess. as
modified.

5001. If such a tax is paid within twelve months from the accruing thereof, a discount of five per centum shall be allowed and deducted therefrom. If such tax is not paid within twelve months from the accruing thereof, interest shall be charged and collected thereon at the rate of eight per centum per annum from the time the tax is due and payable, unless by reason of claims upon the estate, necessary litigation, or other unavoidable delay such tax cannot be determined and paid as herein provided, in which case interest at the rate of six per centum per annum shall be charged upon such tax from the time from the accruing thereof until the cause of such delay is removed, after which eight per centum shall be charged. In all cases when a bond shall be given, under the provisions of section 13 (Par. 5007) of this chapter, interest shall be charged at the rate of six per centum from the accrual of the tax until the date of the payment thereof.

Sec. 8 id.
Sec. 8,
Ch. 15,
Laws 1912.
1st Sp.
Sess.

5002. Every executor, administrator, or trustee, shall have full power to sell so much of the property embraced in any inheritance, devise, bequest, or legacy, as will enable him to pay the tax imposed by this chapter, in the same manner as he might be entitled by law to do for the payment of the debts of a testator or intestate.

5003. If any bequest or legacy shall be charged upon or payable out of any property, the heir or devisee shall deduct such tax therefrom and pay

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such tax to the administrator, executor, or trustee, and the tax shall remain a lien or charge on such property until paid: and the payment thereof shall be enforced by the executor, administrator, or trustee in the same manner that payment of the bequest or legacy might be enforced: or by the county attorney under section 27 (Par. 5021) of this chapter. If any bequest or legacy shall be given in money for a limited period, the administrator, executor, or trustee shall retain the tax upon the whole amount; but, if it be not in money, he shall make application to the court having jurisdiction for an accounting by him to make an apportionment, if the case requires, of the sum to be paid into his hands by such legatee or beneficiary, and for such further order relative thereto as the case may require.

Sec. 9 id.
Sec. 9,
Ch. 15,
Laws 1912.
1st Sp.
Sess.

5004. When any tax imposed by this chapter shall have been erroneously paid, wholly or in part, the person paying the same shall be entitled to a refund of the amount so erroneously paid: and the state auditor shall, upon satisfactory proofs presented to him of the facts relating thereto, draw his warrant upon the state treasurer for the amount thereof in favor of the person entitled thereto, payable from the inheritance tax fund: provided, however, that all applications for such refunding or erroneous taxes shall be made within three years from the payment thereof.

Sec. 10 id.
Sec. 10,
Ch. 15,
Laws 1912.
1st Sp.
Sess.

5005. If a foreign executor, administrator, or trustee shall assign or transfer any stock or obligations in this State standing in the name of the decedent, or in trust for a decedent, liable to any such tax, the tax shall be paid to the state treasurer on or before the transfer thereof, and no such assignment or transfer shall be valid unless such tax is paid.

Sec. 11 id.
Sec. 11,
Ch. 15,
Laws 1912.
1st Sp.
Sess.

5006. No safe deposit company, trust company, bank corporation, or other institution, person, or persons, holding securities or assets of a decedent, or corporation in which, said decedent, at the time of his death owned any stock, shall deliver or transfer the same to the executors, administrators, or legal representatives of said decedent,

Sec. 12 id.
Sec. 12,
Ch. 15,
Laws 1912.
1st Sp.
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or upon their order or request, unless notice of the said time and place of such intended transfer be served upon the state treasurer in writing at least five days prior to the said transfer; and it shall be lawful for the said state treasurer, personally or by representative, to examine said securities prior to the time of such delivery or transfer. If upon such examination the state treasurer, or his said representative, shall, for any cause, deem it advisable that such securities or assets should not be immediately delivered or transferred, he may forthwith notify, in writing, such company, bank, institution, or person, to defer delivery or transfer thereof for a period not to exceed ten days from the date of such notice, and thereupon it shall be the duty of the party notified to defer such delivery until the time stated in such notice, or until the revocation thereof within such ten days: failure to serve the notice first above mentioned or to allow such examination or to defer the delivery of such securities or assets for the time stated in the second of said notices, shall render said safe deposit company, trust company, corporation, bank or other institution, person or persons, liable to the payment of the tax due on said securities or assets, pursuant to the provisions of this chapter.

Sec. 13 id.
Sec. 13,
Ch. 15,
Laws 1912.
1st Sp.
Sess.

5007. Any person or corporation beneficially interested in any property chargeable with a tax under this chapter, and executors, administrators, and trustees, thereof, may elect, within six months from the death of the decedent, not to pay such tax until the person or persons beneficially interested therein shall come into actual possession or enjoyment thereof. If it be personal property, the person or persons so electing shall give a bond to the state in the penal sum of three times the amount of such tax, with such sureties as the superior judge of the proper county may approve, conditioned upon the payment of such tax and interest thereon, at such time and period as the person or persons beneficially interested therein may come into actual possession or enjoyment of such property, which bond shall be executed and filed, and a full return of such property made upon oath to the superior court within six months from the

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date of transfer thereof, as herein provided, and such bond must be renewed every five years.

5008. Whenever a decedent appoints one or more executors or trustees, and in lieu of their allowance or commission, makes a bequest or devise of property to them, which would otherwise be liable to said tax, or appoints them his residuary legatees, and said bequests, devises, or residuary legacies exceed what would be a reasonable compensation for their services, such excess shall be liable to such tax, and the court having jurisdiction of their accounts, upon its own motion, or on the application of the state treasurer, shall fix such compensation.

Sec. 14 id.
Sec. 14,
Ch. 15,
Laws 1912.
1st Sp.
Sess.

5009. The superior court of every county in this state having jurisdiction to grant letters testamentary or of administration upon the estate of a decedent whose property is chargeable with any tax under this chapter, or to give ancillary letters thereon, or to appoint a trustee of such estate, or any part thereof, shall have jurisdiction to hear and determine all questions arising under the provisions of this chapter, and to do any act in relation thereto authorized by law to be done by such court in other matters or proceedings coming within his jurisdiction: and if two or more superior courts shall be entitled to exercise any such jurisdiction, the superior court first acquiring jurisdiction hereunder shall retain the same to the exclusion of every other superior court.

Sec. 15 id.
Sec. 15,
Ch. 15,
Laws 1912.
1st Sp.
Sess.

5010. The judge of the superior court having jurisdiction of the estate of any decedent shall, within ten days after the filing of a will or the application for letters of administration, or the granting of letters testamentary or of letters of administration, if in his opinion said estate is subject to a tax under any of the provisions of this chapter, cause the clerk of the superior court to send to the state treasurer a certificate of the filing of such will or application or the granting of such letters of administration. The court shall thereupon, and as soon as practicable after the granting of any such letters, proceed to ascertain and determine the value of every inheritance, de-

Sec. 10 id.
Sec. 16,
Ch. 15,
Laws 1912.
1st Sp.
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wise, bequest, or legacy, embraced in or payable out of the estate in which such letters are granted and the tax due thereon. The state treasurer shall have the same right to apply for letters of administration as that conferred by law upon creditors.

Sec. 17 id.
Sec. 17,
Ch. 15,
Laws 1912.
1st Sp.
Sess.

5011. It shall be the duty of the executor, administrator, or trustee of every estate, within one month from the date of his appointment, or, if a trustee, from the acceptance of this trust, or, if necessary, such further time as the clerk of the superior court or judge thereof may allow, to make an inventory, verified by his own oath, of all the real and personal property of the deceased which shall come to his possession or knowledge, any will or directions of the decedent to the contrary notwithstanding, and to cause the same to be appraised, as by law required, and filed with the clerk of the court having jurisdiction of said estate.

Sec. 18 id.
Sec. 18,
Ch. 15,
Laws 1912.
1st Sp.
Sess.

5012. Whenever, by reason of the complicated nature of an estate, or by reason of the confused condition of the decedent's affairs, it is impracticable for the executor, administrator, trustee, or beneficiary, of said estate to file with the clerk of the court a full, complete, and itemized inventory of the personal assets belonging to the estate within the time required by statute for filing inventories of estates of decedents, the court may, upon the application of such representative or parties in interest, extend the time for filing the appraisement for a period not to exceed three months beyond the time fixed by law, or such further times as may be necessary upon good cause shown.

Sec. 19 id.
Sec. 19,
Ch. 15,
Laws 1912.
1st Sp.
Sess.

5013. Every executor, or administrator, or trustee of any estate subject to the tax herein provided, shall, at least ten days prior to the first appraisement thereof, as provided by law, notify the state treasurer in writing of the time and place of such appraisement, and shall file due proof of such notice with a copy thereof with the clerk of the court having jurisdiction of such estate or trust. Every executor, administrator, or

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trustee, within ten days after such appraisement, or appraisement of any beneficial interest or reappraisement thereof, and before payment and distribution to the legatees or any parties entitled to beneficiary interest therein, shall make and render to the said state treasurer a copy of the said inventory and appraisement, duly certified as such by the clerk of the court having jurisdiction of said estate, and shall also make and file with the said state treasurer a schedule, list, or statement, in duplicate, of the amount of such legacy or distributive share, together with the amount of tax which has accrued or will accrue thereon, verified by his oath or affirmation, to be administered and certified thereon by some magistrate or officer having lawful power to administer such oaths, in such form and manner as may be prescribed by the state treasurer, which schedule, list, or statement, shall contain the name of each and every person entitled to any beneficiary interest therein, together with the clear value of such interest therein, as found and determined by the court having jurisdiction of said estate. One of said schedules shall be kept and retained by the state treasurer, and the other delivered by him to the secretary of state.

5014. In ascertaining and determining the value of any inheritance, devise, bequest, or legacy, embraced in or payable out of any estate or trust, and the tax due thereon, the court may act upon the inventory and appraisement of such estate as prepared and filed by the executor, administrator, or trustee thereof, pursuant to law, or it may require an appraisement or reappraisement, as herein provided, of the true and full value of the property embraced in any inheritance, devise, bequest, or legacy, subject to the payment of any tax imposed by this chapter.

5015. The superior court may, in any matter mentioned in sections 16, 17 and 18, (Paragraphs 5010, 5011 and 5012), or if no inventory or appraisement has been made, or if it deem it for any cause insufficient or inadequate, either upon its own motion or upon the application of any interested party, including the state treasurer, and

Sec. 20 id.
Sec. 20,
Ch. 15,
Laws 1912.
1st Sp.
Sess.

Sec. 21 id.
Sec. 21,
Ch. 15,
Laws 1912.
1st Sp.
Sess.

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as often as and when occasion requires, appoint one or more persons as appraisers to appraise the true and full value of the property embraced in any inheritance, devise, bequest, or legacy, subject to the payment of any tax imposed by this chapter.

Sec. 22 id.
Sec. 22,
Ch. 15,
Laws 1912.
1st Sp.
Sess.

5016. Every inheritance, devise, bequest, legacy or gift, upon which a tax is imposed under this chapter, shall be appraised at its full and true value immediately upon the death of the decedent, or as soon thereafter as may be practicable: provided, however, that when such devise, bequest, legacy or gift, shall be of such a nature that its full and true value cannot be ascertained at such time, it shall be appraised in like manner at the time when such value first becomes ascertainable. The value of every future or contingent or limited estate, income, interest, or annuity dependent upon any life or lives in being, shall be determined by the rules or standard of mortality, and of value commonly used by actuaries' combined experience tables, except that the rates of interest on computing the present value of all future and contingent interest or estates shall be four per centum per annum.

Sec. 23 id.
Sec. 22,
Ch. 15,
Laws 1912.
1st Sp.
Sess.

5017. The superior court shall by order fix the time and place when the appraisers appointed under the provisions of section 20 (Par. 5014) of this chapter shall make said appraisement. The clerk of the superior court shall forthwith give notice to the state treasurer, and to all persons known to have a claim or interest in the property, inheritance, devise, bequest, legacy, or gift, to be appraised, and to such persons as the superior court may by order direct, of the time and place when said appraisers will make such appraisal. Such notice shall be given by mail. They shall, at such time and place, appraise the same at its full and true value, as herein prescribed, and for that purpose the said appraisers are authorized to issue subpoenas and to compel the attendance of witnesses before them, and to take evidence of such witnesses under oath concerning such property and the value thereof, and they shall make report thereof, and of such value, in writ-

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ing, to the said superior court, together with the testimony of the witnesses examined, and such other facts in relation thereto, and to the said matter, as said superior court may order or require.

Every appraiser shall be entitled to compensation at the rate of three dollars per day for each day actually and necessarily employed in such appraisal, and his actual and necessary traveling expenses, and such witnesses, and the officer or person serving any such subpoena, shall be entitled to the same fees as those allowed witnesses or sheriffs for similar service in courts of record. The compensation and fees claimed by any person for services performed under this chapter shall be approved by the superior judge, who shall certify the amount thereof, as so approved, to the state auditor, who shall examine the same, and, if found correct, he shall draw his warrant upon the state treasurer for the amount thereof in favor of the person entitled thereto, payable from the inheritance tax fund.

5018. The report of the appraisers shall be filed with the superior court, and from such report and other proof relating to any such estate, before the superior court, the court shall forthwith, as of course, determine the full and true value of all such estates, and the amount of the tax to which the same are liable; or the superior court may so determine the full and true value of all such estates, and the amount of tax to which the same are liable; without appointing appraisers, as herein provided.

Sec. 25 id.
Sec. 24,
Ch. 15,
Laws 1912.
1st Sp.
Sess.

5019. The superior court shall immediately give notice upon the determination of the value of any inheritance, devise, bequest, legacy, or gift, which is taxable under this chapter, and of the tax to which it is liable, to all parties known to be interested therein, including the state auditor and state treasurer. Such notices shall be given by mail.

Sec. 25 id.
Sec. 25,
Ch. 15,
Laws 1912.
1st Sp.
Sess.

5020. Within thirty days after the assessment and determination by the superior court of any tax imposed by this chapter, the state treasurer,

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Sec. 26 id. or any person interested in such tax, may file
Sec. 26, with the said court objections thereto, in writing,
Ch. 15, and praying for a reassessment and redetermina-
Laws 1912. tion of such tax. Upon any objection being so
1st Sp. filed, the superior court shall appoint a time for
Sess. the hearing thereof, and cause notice of such
hearing to be given by mail to the state treasurer,
and all parties interested, at least ten days be-
fore the hearing thereof: at the time appointed in
such notice, the court shall proceed to hear such
objection, and any evidence which may be offered
in support thereof or opposition thereto: and if,
after such hearing the said court finds the amount
at which the property is appraised is its market
value, and the appraisement was made fairly and
in good faith, it shall approve such appraisement:
but if it finds that the appraisement was made at
a greater or less sum than the market value of
the property, or that the same was not made fairly
or in good faith, it shall be set aside by the su-
perior court and an appraisement made to de-
termine such value. The state treasurer, or any
one interested in the property appraised, may ap-
peal to the supreme court from the judgment, or-
der and decree of the superior court in the prem-
ises. All evidence heard on such reappraisement
shall be reduced to writing and filed with the
clerk of the court. All appeals taken from the
judgment or decree of the court shall be had and
tried on appeal in the same manner and with like
effect as appeals in suits in equity are now heard
and tried.

Sec. 27 id. 5021. If the state treasurer shall have reason
Sec. 27, to believe that any tax is due and unpaid under
Ch. 15, this chapter, after the refusal or neglect of the
Laws 1912. persons liable therefor to pay the same, he shall
1st Sp. notify the county attorney in writing of such fail-
Sess. ure or neglect, and such county attorney, if he
have probable cause to believe that such tax is
due and unpaid, shall apply to the superior court
for a citation citing the persons liable to pay such
tax to appear before the court on the day speci-
fied, not more than thirty days from the date of
such citation, unless the court, for good cause
shown, grants a longer time, and show cause why
the tax should not be paid. The superior court,

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upon such application, and whenever it shall appear to him that any such tax accruing under this chapter has not been paid as required by law, shall issue such citation, and the service of such citation, and the time, manner, and proof, thereof, and the hearing and determination thereon, shall conform as nearly as may be to the provisions of the probate practice; provided, that where no provision is made for manner of such service or proof of same, the court or judge, at the time such order or citation is issued, shall direct the manner of giving notice and proof of the same: and whenever it shall appear that any such tax is due and payable and the payment thereof cannot be enforced under the provisions of this chapter in said superior court, the person or corporation from whom the same is due is hereby made liable to the state for the amount of such tax, and it shall be the duty of the county attorney of the proper county to sue for in the name of the state, and enforce the collection of, such tax: and all taxes so collected shall be forthwith paid into the inheritance tax fund of the state. It shall be the duty of said county attorney to appear for and represent the state treasurer on the hearing of such citation, or of any other hearing. Whenever the superior judge shall certify that there was probable cause for issuing a citation and taking the proceeding specified in this section, the state treasurer shall file with the state auditor, a duly verified itemized account of all expenses incurred for the service of the citation, and other lawful disbursements not otherwise paid, and the state auditor shall thereupon draw his warrant upon the state treasurer for the payment thereof, and in favor of said treasurer, payable from the inheritance tax fund.

5022. The state auditor shall furnish to each superior court a book, which shall be a public record, and in which shall be entered by the judge or clerk of said court, under the direction of said judge, the name of every decedent upon whose estate an application has been made for the issue of letters of administration or letters testamentary, or ancillary letters: the date and place of death of such decedent: the estimated value of

Sec. 28 id.
Sec. 28,
Ch. 15,
Laws 1912.
1st Sp.
Sess. as
modified.

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the property of such decedent: names and places of residence and relationship to decedent of the heirs at law of such decedent: the names and places of residence of the legatees, devisees, and other beneficiaries in any will of such decedent; the amount of each legacy, and the estimated value of any property devised therein, and to whom devised. These entries shall be made from data contained in the papers filed on any such application, or in any proceeding relating to the estate of the deceased. The superior judge, or the clerk of the court under his direction, shall also enter in such book the amount of the property of any such decedent, as shown by the inventory thereof, when made and filed in his office, and the returns made by the appraisers appointed by him under this chapter, and the value of all inheritances, devises, bequests, legacies, and gifts, inherited from such decedent, or given by such decedent in his will, or otherwise, as fixed by the superior court; and the tax assessed thereon, and the amounts of any receipts for payment thereof filed in said court. The secretary of state shall also furnish to each superior court forms for the reports to be made by such judge, which shall correspond with the entry to be made in such book. He shall also furnish, for the use of the courts and appraisers throughout the state, tables showing the average expectancy of life, and the value of annuities of life and term estates, and the present worth or value of remainders and reversions, as prescribed in section 20 (Par. 5014) of this chapter. The taxable value of life, or term, deferred or future, estates, shall be computed at the rate of four per cent per annum interest.

Sec. 29. id.
Sec. 29,
Ch. 15,
Laws 1912.
1st Sp.
Sess.

5023. Each superior judge shall, on the first Monday of January, April, July, and October, of each year, under the seal of the court, make a report, in duplicate, upon the forms furnished by the secretary of state, containing all the data and matters required to be entered in such book, one of which shall be immediately transmitted to the state treasurer, and the other to the secretary of state. The county recorder of each county having custody of records of deeds shall, at the same time, make reports, in duplicate, containing a

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statement of any conveyance filed or recorded in his office of any property which appears to have been made or intended to take effect in possession or enjoyment after the death of the grantor or vendor, with the name and place of residence of the vendor and vendee, and a description of the property transferred as shown by such instrument, one of which duplicates shall be immediately transmitted to the state treasurer, and the other to the secretary of state.

5024. It shall be the duty of the state treasurer upon the payment of the sum of twenty-five cents, to issue to any person demanding the same, a copy of a receipt that may have been given by such treasurer for the payment of any tax under this chapter, which receipt shall designate upon what real property, if any, of which any decedent may have died, seized, such tax shall have been paid, by whom paid, and whether in full of such tax. Such receipts may be recorded in the office of the county recorder of the county in which such property is situated, in a book to be kept by him for that purpose, which shall be labeled "transfer tax."

Sec. 30 id.
Sec. 30,
Ch. 15,
Laws 1912.
1st Sp.
Sess.

5025. The county supervisors of each county shall provide a book for the recording of such receipts. The county recorder of each county shall charge and collect, at the time said receipt is presented for record, for the use of the county, the sum of twenty-five cents for recording each receipt. The sum paid to the state treasurer for copies of receipts shall be paid by him into the inheritance tax fund.

Sec. 31 id.
Sec. 31,
Ch. 15,
Laws 1912.
1st Sp.
Sess.

5026. Whenever an estate charged, or sought to be charged, with the inheritance tax, is of such a nature or is so disposed that the liability of the estate is doubtful, or the value thereof cannot with reasonable certainty be ascertained under the provisions of law, the state treasurer may, with the written approval of the attorney general, which approval shall set forth the reasons therefor, compromise with the beneficiaries or representatives of such estates, and compound the tax thereon: but said settlement must be ap-

Sec. 32 id.
Sec. 32,
Ch. 15,
Laws 1912.
1st Sp.
Sess.

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proved by the superior court having jurisdiction of the estate, and after such approval the payment of the amount of the taxes so agreed upon shall discharge the lien against the property of the estate.

Sec. 33 id.
Sec. 33,
Ch. 15,
Laws 1912.
1st Sp.
Sess. 5027. Administrators, executors, or trustees, of the estates subject to the inheritance tax shall, when required by the state treasurer, send to such treasurer certified copies of such parts of their reports as may be required by him, and, upon refusal of said parties to comply with the treasurer's demand, it is the duty of the clerk of the court to comply with such demand, and the expense of making such copies and transcripts shall be charged against the estate, as are other costs in probate.

Sec. 34 id.
Sec. 34,
Ch. 15,
Laws 1912.
1st Sp.
Sess. 5028. Appeals may be taken to the supreme court from all final orders, judgments, and decrees, entered under the provisions of this chapter, in the same manner and with the same effect as other appeals are taken from final orders and judgments made or rendered by the superior court. All such appeals shall be had and tried in the same manner and with like effect as appeals in suits in equity are now heard and tried.

Sec. 35 id.
Sec. 35,
Ch. 15,
Laws 1912.
1st Sp.
Sess. 5029. Any person who shall wilfully sequester or secrete any last will or testament of a person then deceased, or who, having the custody of any such will and testament, shall wilfully fail or neglect to produce and deliver the same to the judge of the superior court having jurisdiction of its probate, or to any executor named therein, within a reasonable time after the death of the testator thereof, with intention to injure or defraud any person interested therein, shall be punished by imprisonment in the county jail not more than one year or by a fine not exceeding five hundred dollars.

Sec. 36 id.
Sec. 36,
Ch. 15,
Laws 1912.
1st Sp.
Sess. 5030. Every person who shall administer the personal estate of any person dying after the taking effect of this chapter, or any part thereof, without proving the will of the deceased or taking out letters of administration of such personal

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estate within six calendar months after the death of the person so dying, shall be punished by imprisonment in the county jail not more than one year or by a fine not exceeding five hundred dollars.

5031. Whenever any of the real estate of which any decedent may die seized shall pass to any body politic or corporate, or to any person or persons, or in trust for them, or some of them, it shall be the duty of the executor, administrator, or trustee, of such decedent to give information thereof in writing to the state treasurer, within three months after undertaking the execution of his expected duties, or, if the fact be not known to him within that period then within one month after the same shall have come to his knowledge.

Sec. 37 id.
Sec. 37,
Ch. 15,
Laws 1912.
1st Sp.
Sess.

5032. Except as to real property located outside of the state passing in fee from the decedent owner, the tax imposed under this chapter shall hereafter be assessed against and be collected from property of every kind, which, at the death of the decedent owner, is subject to, or thereafter, for the purpose of distribution, is brought into this state and becomes subject to the jurisdiction of the courts of this state for distributive purposes, or which was owned by any decedent domiciled within the state at the time of the death of such decedent, even though the property of said decedent so domiciled was situated outside of the state.

Sec. 38 id.
Sec. 38,
Ch. 15,
Laws 1912.
1st Sp.
Sess.

5033. In case of any property belonging to a foreign estate, which estate in whole or in part is liable to pay an inheritance tax in this state, the said tax shall be assessed upon the market value of said property remaining after the payment of such debts and expenses as are chargeable to the property under the laws of this state. In the event that the executor, administrator, or trustee, of such foreign estate files with the clerk of the court having ancillary jurisdiction, and with the state treasurer, duly certified statements exhibiting the true market value of the entire estate of the decedent owner, and the indebtedness for which the said estate has been adjudged liable, which

Sec. 39 id.
Sec. 39,
Ch. 15,
Laws 1912.
1st Sp.
Sess.

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statements shall be duly attested by the judge of the court having original jurisdiction, the beneficiaries of said estate shall then be entitled to have deducted such proportion of the said indebtedness of the decedent from the value of the property as the value of the property within this state bears to the value of the entire estate.

Sec. 40 id. 5034. Except as otherwise provided in this
Sec. 40, chapter, no officer shall receive any additional
Ch. 15, compensation to that now allowed him by law,
Laws 1912. by reason of any duties imposed upon him by the
1st Sp. provisions of this chapter.
Sess.

Sec. 41 id. 5035. The state treasurer shall file with the
Sec. 41, state auditor a duly verified itemized account of
Ch. 15, all expenses incurred and disbursements made by
Laws 1912. him in examining or having examined any secu-
1st Sp. rities under section 12 (Par. 5006) of this chap-
Sess. as ter, or any other expense actually incurred by him
modified. in enforcing or carrying out the provisions of this
chapter and the state auditor shall thereupon
draw his warrant upon the state treasurer for the
payment thereof and in favor of said treasurer,
payable from the inheritance tax fund.

Sec. 42 id. 5036. Any appraiser appointed under this chap-
Sec. 42, ter who shall take any fee or reward from any
Ch. 15, executor, administrator, trustee, legatee, next of
Laws 1912. kin, or heir of any decedent, or from any person
1st Sp. liable to pay said tax or any portion thereof, shall
Sess. be guilty of a misdemeanor, and upon conviction
thereof he shall be fined not less than two hun-
dred and fifty dollars, nor more than five hundred
dollars, and imprisoned not exceeding ninety
days, and, in addition thereto, the superior judge
shall dismiss him from such service.

REVENUE LAWS OF ARIZONA.

CHAPTER XIV.

SCHOOL TAXES

5037. The board of supervisors of each county in the state shall, on or before the third Monday in January of each year, furnish the county treasurer with proper blank school tax receipts sufficient in number for the necessary collection of such tax from every male inhabitant in the county liable to such tax.

School tax receipts.
Sec. 1,
Ch. 49,
Laws 1913.
3rd Sp.
Sess.
Sec. 2,
Ch. 5,
Laws 1903.

5038. Such receipts shall be printed, bound in book form, numbered, and each shall have a stub to it affixed containing the same number as the receipt to which it is affixed; the stub shall be wide enough to contain, and as soon as the tax is paid shall contain, to be written in by the school tax collector, or his deputy, the date of the delivery of the receipt, the name of the person to whom it is issued and the name of the one paying the tax. In case the one to whom the receipt is issued shall lose or mislay it, and cannot, after a careful search therefor, find it, the stub giving the above information shall be sufficient evidence of the payment of the school tax for all purposes.

Sec. 2 id.
Sec. 3,
Ch. 5,
Laws 1903.

5039. The treasurer shall sign said school tax receipts, or as many thereof as may be necessary, and the same shall be numbered consecutively from one upwards, and immediately thereon he shall deliver all such receipts to the clerk of the board of supervisors, who shall receipt to the treasurer therefor and shall also countersign them and make an entry thereon in a book to be kept for that purpose.

Sec. 3 id.
Sec. 4,
Ch. 5,
Laws 1903.

5040. The clerk of the board of supervisors shall, from time to time, issue to the county assessor, who shall be ex-officio school tax collector, so many of the receipts for school tax as he may need, taking his receipt therefor, and shall enter the same upon a book to be kept for that purpose.

Assessor to be school tax collector.
Sec. 4 id.
Sec. 5,
Ch. 5,
Laws 1903.

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Receipt to be given on payment of tax. Sec. 5 id. Sec. 6, Ch. 5, Laws 1903. 5041. No receipt for school tax other than those mentioned in this chapter, shall be used or given for the payment of any such tax, and any school tax collector, who shall receive any school tax without delivering the proper receipt required by law, shall be guilty of a misdemeanor of each school tax so received, and on conviction thereof, shall be punished by imprisonment in the county jail for not less than three months nor more than one year, or by a fine of not less than one hundred nor more than one thousand dollars for each offense, or by both such fine or imprisonment.

Amount of school-tax. Sec. 6 id. Sec. 7, Ch. 5, Laws 1903. 5042. Upon receiving such receipts from the clerk of the board of supervisors, the school tax collector shall give a receipt to the clerk of the board of supervisors for the same and the clerk of the board of supervisors shall immediately charge the same to the school tax collector on receiving them. Each receipt delivered shall be filled out with the sum of two dollars and fifty cents and said sum shall be charged to the school tax collector for each and every one so delivered.

Additional bond of assessor. Sec. 7 id. Sec. 8, Ch. 5, Laws 1903. 5043. The board of supervisors of each county shall exact, if in their discretion they deem it necessary, an additional bond from the county assessor as ex-officio school tax collector in such amount as they may deem necessary for the interests of the county, conditioned on the prompt and faithful discharge of his duties and payment into the county treasury of all moneys received by him for school taxes.

Who liable for-tax. Sec. 8 id. Sec. 9, Ch. 5, Laws 1903. 5044. Each male inhabitant in this state whether a citizen of the United States or an alien over twenty-one and under sixty years of age, except members of volunteer fire departments, National Guard, paupers, insane persons and Indians not taxed, shall be liable to pay such school tax, and shall pay the same to the school tax collector upon demand between the first day of February and the third Monday in December of each year; provided, however, that in case of his neglect to pay such school tax within the time specified, or the failure of the school tax collector to demand or collect the same during that time, he shall be

REVENUE LAWS OF ARIZONA.

liable to pay such school tax at any time thereafter during the balance of the year.

5045. Any person who is permanently infirm, maimed or crippled so as to be disabled from performing manual labor, upon producing satisfactory evidence thereof before the board of supervisors of his county, establishing such disability, shall be entitled to an order of said supervisors exempting him from the payment of school taxes. A certified copy of such order, if exhibited to the school tax collector, shall exempt such person from the payment of the school tax.

Certain persons exempt.
Sec. 9 id
Sec. 10.
Ch. 5.
Laws 1903.

5046. No person liable to pay school tax, shall be deemed or held to have paid the same for the year in which said school tax is demanded, unless he produce and exhibit a receipt therefor issued from the office of the county treasurer in such county, or otherwise prove the payment of the same; provided, however, that he may be allowed to produce the same evidence of having paid his school tax for that year in some other county of this state, but in all cases such receipt must be accompanied by such evidence of its genuineness as to satisfy the school tax collector that the party so exhibiting the same has already paid his school tax within this state for that particular year.

Accept only evidence of payment.
Sec. 10 id.
Sec. 11.
Ch. 5,
Laws 1903.

5047. To enforce the collection of school taxes, the school tax collector may seize so much of every or any species of property, right, title, claim to, or credit of, any person not the owner of real estate in said county and liable to, and refusing to pay his school tax when demanded by him, as will be sufficient to pay such school tax and costs of seizure and sale and may proceed to sell the same at any time or place, upon giving verbal notice at least four hours previous to such sale and deducting the school tax for which the property was sold and the necessary fees and costs of the sale, shall return the balance of such proceeds, if any there be, to the owner of the property. A delivery of the possession of the property sold by said school tax collector to any purchaser, together with his certificate of sale, shall constitute

Enforcement of payment.
Sec. 11 id.
Sec. 12.
Ch. 5,
Laws 1903.

REVENUE LAWS OF ARIZONA.

a sufficient title to the purchaser, against any claimant whatsoever. The school tax collector shall receive the sum of five dollars for making the seizure and sale as provided for in this section.

Employers to furnish names of employees and to pay tax.
Sec. 12 id.
Sec. 13,
Ch. 5,
Laws 1903.

5048. Any person or persons, company or corporation, having in his, her, their or its employ any male person or persons liable to pay school tax who have not paid the same shall on demand being made to the school tax collector, furnish him an accurate and full list of the names of all such persons, and shall thereupon pay the same, taking his separate receipts therefor, which receipts shall constitute and become a legal tender, a claim and set-off in amount of their full face value, in the discharge of any obligation or any manner of indebtedness existing at the time, or which may at any time thereafter exist and owing to any person or persons by the person or persons, company or corporation paying the same.

Penalty for not furnishing list.
Sec. 13 id.
Sec. 14,
Ch. 5,
Laws 1903.

5049. Any person or persons, company or corporation, who shall refuse to comply on demand being made to furnish the list of names as provided in the preceding section, shall be guilty of a misdemeanor, and upon conviction thereof shall be liable to a fine of not less than double the amount of the tax for which such persons would be liable to pay under the provisions of this chapter.

School tax to be entered on tax roll.
Sec. 14 id.
Sec. 15,
Ch. 5,
Laws 1903.

5050. If any person, assessed for a property tax, has not paid a school tax due from him, or for which he is liable, it shall be entered on the tax roll, and charged to the tax collector as other taxes are and shall be charged to the real property of the one owing the same if he have real property; but if he have no real property, it shall be charged to his personal property, and shall be a lien on such real or personal property, and collected as a part of the taxes thereon.

Collector to account to treasurer.
Sec. 15 id.
Sec. 16,
Ch. 5,
Laws 1903.

5051. It shall be the duty of the school tax collector to pay into the county treasury on the first Monday of each and every month all moneys received by him for school taxes in the month preceding, taking the treasurer's receipt therefor,

REVENUE LAWS OF ARIZONA.

which receipt must set forth the number and aggregate amount of school taxes paid over to the treasurer and must be retained by the school tax collector and presented by him to the board of supervisors at each quarterly meeting of said board when a settlement with him as school tax collector shall be had. Upon presentation of the aforesaid receipt, from the county treasurer as provided, the board of supervisors shall cause a proper credit to the school tax collector, which entry shall be made in detail and as per receipt presented, and shall issue to him as a receipt therefor, which shall be his voucher in final settlement with the said board.

5052. Upon receiving the money for school taxes from the collector and issue his receipt therefor, the county treasurer shall immediately pass the same to the credit of the school fund of his county. The money received from school taxes and all fines arising from any of the provisions of this chapter shall, upon receipt thereof by the treasurer, be apportioned as other moneys in such fund.

Tax to be credited to school fund.
Sec. 16 id.
Sec. 17,
Ch. 5,
Laws 1903.

5053. On the third Monday in December of each year the school tax collector shall attend the office of the board of supervisors and then and there shall make final settlement with them and shall return to them any and all school tax receipts remaining in his possession and shall receive credit therefor in the proper book, and shall likewise present the proper vouchers necessary to balance his account with the board of supervisors for school tax receipts issued to him that year, and no school tax receipts shall be valid unless issued after the third Monday in January of each year.

Final settlement of collector.
Sec. 17 id.
Sec. 18,
Ch. 5,
Laws 1903.

5054. On the third Monday in December of each year, the school tax collector shall file with the clerk of the board of supervisors the stubs of all school tax receipts issued by him to the persons who have paid their school tax and said clerk so soon as the school tax for the ensuing year is due and payable and the board of supervisors have made a final settlement with the tax

Sec. 18 id.
Sec. 19,
Ch. 5,
Laws 1903.

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collector and treasurer for the school taxes collected and the amount received is fully and satisfactorily accounted for, on an order which shall then be made by the board to do so, shall burn the same.

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ROAD TAX

5056. Every able bodied male resident of the State, over twenty-one years and under sixty years of age, other than the inhabitants of incorporated cities or towns, shall be required to pay a road tax of two dollars per annum to be collected by the county tax collector in the same manner that the school tax is now collected. Any person or persons, company or corporation, having in his or their employ any person or persons liable to pay road tax shall on demand being made by the county tax collector or his deputy, of any county in which such person, company or corporation is employing such men, furnish such tax collector or deputy, with an accurate list of the names of all such persons, and in case such person or persons so employed shall fail or refuse to pay said tax collector said road tax, the person, company, or corporation so employing said person or persons, shall on the demand of said tax collector pay such road tax to said tax collector and take a receipt therefor which receipt shall constitute and become good and sufficient set-off and payment for the amount therein named to any claim which said delinquent may have against said person, company or corporation so taking such receipt, and may be deducted in any subsequent settlement with said person, by any person, company, or corporation holding said receipt, and any person, firm, company or corporation failing to comply with the provisions of this section shall be deemed guilty of a misdemeanor. Any corporation collecting or withholding any money for such taxes from any employee, if such corporation shall fail to pay such sum to the tax collector within sixty days thereafter, shall be deemed guilty of a misdemeanor and shall be subject to a fine of not more than one hundred dollars for each such offense.

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