

DESERET EVENING NEWS.

Monday, March 15, 1897.

FROM ATTORNEY GENERAL.

The County is Liable to the State for Their Share of Funds Tied up

Question of County Indebtedness—County Clerk Acting as Notary Public's May Retain Fees.

E. L. County Attorney at Woodruff, Utah, in a letter to Attorney General Bishop asks the following questions:

"Is the county liable to the State and school fund for their share of the taxes which are tied up in tax sales while the county holds the property for redemption?"

Mr. Bishop replying says: "I beg to call your attention to section 14 of the Revenue Act which provides in substance, that whenever property sold for taxes in the county is redeemed, the money received on such redemption must be distributed as follows: The first part, and the money for and more as apportioned between the State and county in the same proportion that the State has its share of the taxes paid to the county."

Under this section it appears to have been the intention that the county should hold said property in trust for the State's portion of the taxes paid. This view is strengthened by other provisions of said statute, in which the county treasurer is required to keep an accurate account of such money, paid in redemption of property sold in the county, and must on the first Monday in June of each year make a detailed report of the same to the State Auditor, and under such section of the statute would be required to report the same to the State Auditor."

I am, therefore, of opinion that your duty in this respect should be to answer to the negative.

Mr. Law further asks, "How far can the county go in this? What is the extreme limit, and shall outstanding taxes of last year be claimed as liabilities of this year?"

"This question," the attorney general says, "is fully covered by the recent decision of the Supreme court in the case of French vs. the county commissioners of Salt Lake county," (reported in the News of March 10, 1897). The question of whether the county is liable for taxes on property sold in making out maps in the case of local papers like a salary paid, or must all be for work in that line be put into the county treasury? The attorney general says:

"Under the provisions of the constitution and the salary bill, county officers have no salary, but are paid by the State."

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FUNERAL OF COL. SELLS.

Will be held in Congressional Church at 2 p. m. today.

The funeral of the late Col. Elijah Sells will be held in the Congressional church at 2 p. m. today.

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AMUSEMENTS.

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