

taxes of said district "at the same rates as apply to county taxes." By reference to §193.65, F. S., we find that certain rates are set for assessing "county general taxes," and collecting "the county taxes." Provision is also made in said section for assessing and collecting "taxing district" taxes. Chapter 25270, Laws of 1949, became a law and effective on *June 10, 1949*, while Ch. 25209, Laws of 1949 (from which Ch. 378, F. S., was derived), became a law on *June 2, 1949*.

It was held in *Rawls v. Nolan*, 98 Fla. 103, 122 So. 222, that special tax school district taxes and Florida Inland Navigation District taxes were not "county taxes," but were district taxes. It was stated in this case that the term "county taxes," as used in the statute then under consideration, does "not include district taxes of any nature." A subsequent special act will control over a prior general act relating to the same subject matter (50 C. J. 936, §546; 50 Am. Jr. 564 and 567, §§563 and 565; *State v. Emerson*, 126 Fla. 576, 171 So. 663, text 665; *City of Hialeah v. State*, 126 Fla. 306, 174 So. 843, text 849). It, therefore, appears that the above question should be answered by stating that the compensation is that provided by §193.65, F. S., for the assessment and collection of "county taxes" as distinguished from district taxes. That is, the compensation is 10% on the first five thousand dollars assessed or collected, 5% on the next five thousand dollars assessed or collected, etc., as provided in and by said section. This seems to answer the above question.

May 15, 1951—051-113.

PROPERTY TAXES—MILLAGE LIMITATION—AGRICULTURAL AND LIVESTOCK FUNDS

QUESTION: 1. Does Madison county, Florida, have authority to levy a tax of three mills on the dollar of taxable property in the county for the agriculture and livestock fund?

To: *Honorable T. C. Merchant, State Representative, House Chamber, CAPITOL:*

In the absence of applicable special or local acts §193.32, F.S., is applicable; under this section the county is authorized to levy an ad valorem tax "for agriculture and livestock fund, *not more than one-half mill on the dollar.*"

The question is, therefore, answered in the negative.

June 7, 1951—051-149.

COUNTIES—TAX EQUALIZATION BOARD—INDEXING TAX ROLLS

QUESTION: Do the statutes of this state require that there be an index of the county tax roll submitted therewith to the county board of tax equalization for purposes of tax equalization?

To: *Honorable C. M. Gay, State Comptroller, Tallahassee, Florida:*

Section 193.22, F.S., provides in part that "the assessment book as provided by the comptroller shall contain an alphabetical index in which the assessor shall be required to indicate the name and post office address, if it can be ascertained, of each person whose

