

sion or the State to pay such costs, if judgment should be entered against the Tax Assessor therefor, or to pay any sum that might be adjudged against you on account of your execution of such bond.

Yours very truly,

T. F. WEST,

Attorney General.

ASSESSMENT OF TAX ON PERSONAL PROPERTY—LOCATION.

Tallahassee, Fla., Aug. 21, 1916.

*Hon. R. J. Patterson, Tax Commissioner,
Tallahassee, Fla.*

Dear Sir:—

Replying to your verbal request of this date I will say that in my opinion the County Commissioners of St. Johns County would be fully warranted in leaving the assessment of the Flagler estate personal property on the tax books assessed upon the same basis of valuation as other personal property is assessed in the county.

I understand that it will be contended by the trustees of this property that it is not assessable in Florida, but from my understanding of the facts and without going into detail in regard to the matter, I think there is at least sufficient ground for holding that it is assessable here to warrant the board in assessing it and leaving the contention made by the trustees to be settled by the courts, which is the proper forum for settling questions of this kind.

Yours very truly,

T. F. WEST,

Attorney General.