

SPECIAL ROAD AND BRIDGE DISTRICTS, COUNTY COMMISSIONERS AS BOARD OF EQUALIZERS.

Tallahassee, Fla., April 10, 1917.

My Dear Sir:

Your letter of the 6th instant duly received, as follows:

"As Commissioner for Sumter County, and the Commissioner from the particular district affected, I wish to know whether or not we have the right, under the statutes providing for special Road and Bridge Districts, when roads are to be constructed, to accept from the contractors a personal bond.

"Also when we, as Commissioners, are sitting as a board of equalizers on the tax returns will be authorized to demand the books and records of an individual, firm and corporation, in order that we may determine the true status of one's holdings."

It would seem that the latter part of Section 6 of Chapter 6208, Laws of 1911, answers your first question. It reads as follows:

"The contractor shall also enter into a good and sufficient bond with the board of county commissioners for the faithful execution of said contract; the amount of said bond to be fixed by the board of county commissioners and the sufficiency of said bond to be likewise approved by said board."

Referring to the second question as to whether the board of county commissioners, sitting as a board of equalization, would be authorized to demand books and records of individuals, firms or corporations, in order to determine the true status of one's property, it would appear that we have no statute that authorizes this course.

It will be observed, by referring to Sections 16 and 17 of Chapter 5596, Laws of 1907, that it is made the duty of the tax assessor to procure this information upon the oath of the property owner and that the valuation of any item of property, real or personal, fixed by the taxpayer shall in no case prevent the assessor from determining its true value, and, if he shall ascertain and have reason to believe that the valuation of any item is too small, he shall increase same to its true value and that if any taxpayer feels aggrieved at the valuation placed upon any item of property by the assessor he shall complain to the county commissioners at their meeting for equalization. In other words, the tax assessor is authorized to place the property above the valuation fixed by the owner, and, if it is too high, then the burden would be thrown upon the property owner to produce books and papers and make a showing that it was assessed too high.

This is a question that requires investigation to answer it properly and it cannot be done without knowing all the facts in the case, but I hope that the above may give you enough information to help you to arrive at a proper solution of the matter.

Yours very truly,

T. F. WEST,

Attorney General.

---

WITNESSES—NON-RESIDENT.

Tallahassee, Fla., April 28, 1917.

My dear Sir:

I have yours of the 25th instant inquiring if there is any way to compel the county to pay the cost of transportation of a material witness who is out of the State.