

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.

The process of the courts of Florida cannot extend beyond the territorial limits of the State, and I know of no way whereby a non-resident can be compelled to attend as a witness in a court of this State. Unless a party is legally served with subpoena and appears as a witness, the cost of his attendance cannot be taxed against the county in case of insolvency of the defendant.

The Attorney General is not authorized to officially advise in a case of this kind and, therefore, what is said in this letter cannot be regarded as an official expression from this office.

Yours very truly,

T. F. WEST,

Attorney General.

MUNICIPAL CORPORATIONS, TERMINATION OF.

Tallahassee, Fla., May 2, 1917.

Dear Sir:

Your letter of April 28th has been received and contents carefully noted.

Replying thereto I beg to advise that there are only two methods under our laws for terminating the existence of a municipal corporation, either by proceedings to surrender the franchise under Sections 1102, 1103 and 1104, of the General Statutes, or by act of the legislature abolishing the municipality. When neither of these is done the municipality continues as a corporate entity although in fact it may have become dormant or inactive. Therefore, the town of Longwood will not have to be reincorporated.

Section 1075 of the General Statutes provides for the extension of the territorial limits of a municipality and that method may be followed.