

TAXATION—COUNTY WARRANTS USED IN  
PAYING TAXES.

Tallahassee, Fla., February 24, 1917.

*Honorable Ernest Amos, Comptroller,  
Tallahassee, Florida.*

Dear Sir:

Yours of the 19th instant has been received.

I note your inquiry as follows:

"I will thank you to give me your opinion as to whether or not taxes may be paid by persons holding the same with warrants, other than Fine and Forfeiture warrants, outstanding January 1st, 1917, under the present system of County finances and depositories?"

In reply thereto I beg to advise that in my opinion county warrants, other than Fine and Forfeiture warrants, outstanding January 1, 1917, may be used for the payment of State and county taxes, but, before such warrants can be used for this purpose, they will have to be brought within the terms and provisions of the present county financing and depository acts, that is to say, since the office of County Treasurer has been abolished and warrants that were outstanding on January 1 of this year were drawn on the County Treasurer, it will be necessary that these warrants be presented to the board of public instruction or the board of county commissioners, as the case may be, in order that such board may stamp upon such warrants the depository from which they are to be paid, and of course under the statutes above referred to this can only be done when there are funds in such depository sufficient for the payment of such warrants.

Respectfully submitted,

T. F. WEST,

Attorney General.