

COUNTY COMMISSIONERS MAY RAISE VALUATIONS WHEN SITTING AS BOARD OF EQUALIZERS.

Tallahassee, Fla., May 24, 1917.

Dear Sir:

Yours of the 22nd instant has been received and noted.

In a case such as you mention, where the county commissioners know that property assessed at \$20,000 is actually worth \$100,000, they would, in my opinion, have the power, at the meeting held by them for the purpose of reducing and equalizing the assessment, to raise the valuation placed upon such property by the tax assessor of the county. When this is done it will be necessary, of course, for the board, as in all other cases where valuations are raised by them, to give notice of same so that the property owner would have an opportunity to be heard upon the question.

Yours very truly,

T. F. WEST,

Attorney General.

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COUNTY OFFICERS—WHO ARE.

Tallahassee, Fla., May 28, 1917.

Dear Sir:

My attention has been called to the action of the House of Representatives asking for an expression from this office upon the question of what officers are "county officials" in this State within the meaning of that term as it is used in Senate Bill Number 223 now pending in the House.