

# 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.

It appears that this question was suggested by certain amendments which were offered to this act, proposing to refer specifically to county solicitors, prosecuting attorneys for county courts, clerks of civil courts of record and clerks of criminal courts of record, and, therefore, the question presented is whether or not these officers are county officials.

This question was answered with reference to county solicitors by the Supreme Court of this State in the case of *State ex rel Murphy v. Barnes*, 24 Fla. 29, wherein it was held that solicitors for criminal courts of record are county officers.

In an advisory opinion to the Governor, reported in 13 Fla. 687, county officers are defined as those whose general authority and jurisdiction are confined within the limits of the county in which they are appointed, who are appointed in and for a particular county and whose duties concern more especially the people of that county.

It having been decided that county solicitors are county officers, it would seem to follow necessarily that prosecuting attorneys for county courts and clerks of courts in the several counties of this State are also county officials.

Respectfully,

T. F. WEST,  
Attorney General.

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#### SHERIFFS, WHEN MILEAGE NOT ALLOWED.

Tallahassee, Fla., May 30, 1917.

My Dear Sir:

Yours of the 28th instant has been received.

It is my understanding that a sheriff is not entitled