



DEPARTMENT OF JUSTICE

Office of the Attorney General

M-1326

SACRAMENTO OFFICE

E. G. BENARD, Assistant Attorney General

October 29, 1952

Library and Courts Building
Sacramento

Mr. W. E. Rochford
County Assessor and Tax Collector
of Tehama County
Red Bluff, California

Dear Walter:

After talking to you on the phone the other day, I discussed with Clare Proctor and Volney Van Dyke the problem of what should be done when two or more people insist upon paying taxes on the same parcel. It has been suggested in the past that, when some one insists upon paying taxes on a parcel upon which the taxes have already been paid, the tax collector should accept the payment and mark on the receipt that it is a duplicate payment. The amount thus received should be set up in a trust fund in the county treasury as being a duplicate payment on a certain parcel. This, of course, should be done with the consent of the county auditor. Then an appropriate notation should be made on the roll that duplicate payment has been made of the taxes due on that parcel. This then leaves the parties to litigate and determine between themselves who is the owner of the property, and one or the other of them would undoubtedly be entitled to the refund of the duplicate payment.

If there is anything further you desire, please advise. With kindest regards, I am

Cordially yours,

E. G. BENARD
Assistant Attorney General

EGG:SA



CC: Mr. Proctor

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