

OFFICE OF THE ATTORNEY GENERAL
STATE OF CALIFORNIA
DEPARTMENT OF JUSTICE

M-1326

Library and Courts Building
Sacramento 14, California
December 4, 1947

Mr. S. N. McCormick
Deputy Tax Collector
Box 135
Downieville, California.

Dear Sir:

On my return to
Mr. Van Dyke the
to him over the
We are both of
improper in a tax
taxes prior to the
in such shape that
likewise or
taxes on
likewise taxes on
so and it is not up to
to
however,
a parcel
then insists
the second payment and set up the second payment
as a trust and show on the roll that double
side.

I
if you had presented
I have discussed with me.
is nothing
payment of
his records are
handle it. We are both
that if one person has paid
land and another man wishes to
the same parcel, he can do
the tax collector to refuse
tax collector should,
to the fact that taxes on
paid, and if the party
also, he should accept
the second payment
and show on the roll that double
side.

M-1326

If you have any further inquiries, please advise.

With kindest regards to you and your wife, I am

Yours very truly,

FRED N. HOWSER, Attorney General,

By

E. G. BENARD,
Deputy Attorney General.

EGB:pm

cc Van Dyke ✓