

COUNTY WARRANTS: Mandamus lies to compel county collector to accept warrant together with interest in payment of county taxes.

October 4, 1940

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Honorable L. Cunningham, Jr.,
Prosecuting Attorney
Camden County
Camdenton, Missouri

Dear Sir:

We are in receipt of your letter of October 2, 1940, wherein you state as follows:

"I would appreciate your opinion upon the following matter.

"A certain individual here holds a County Warrant in the amount of \$70.00 upon which there is \$5.00 interest due. The amount of his county taxes is \$75.00; the collector is willing to accept the warrant at its face value but not give credit for the interest.

"I am, therefore, asking your office for an opinion as to whether a person presenting a county warrant for the payment of county taxes is entitled to receive credit for the interest upon the warrant to the date of payment as well as for the face value of the warrant.

"I presume also that the proper procedure for forcing the collector to accept the warrant together with the interest and receipt the tax statement is by mandamus."

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In reply to your request we are enclosing copy of an opinion rendered by this Department to Honorable Paul N. Chitwood, Prosecuting Attorney of Reynolds County, under date of October 3, 1938, wherein we held that mandamus was the proper method to compel the county collector to accept lawful warrants that had been presented lawfully to him for the payment of taxes.

With reference to the question of whether interest on county warrants could be considered part of the principal, the court in the case of *Hartley v. Nash*, 121 S. E. (Ga.) 295, 1. c. 296, said:

"But we think that it is perfectly well settled that the interest is as much a part of any debt as is the principal. *Epping v. Columbus*, 117 Ga. 263, 276, 43 S. E. 803; *Park v. Candler*, 114 Ga. 466, 40 S. E. 523. The interest follows the principal and is in the same classification; and if the principal is a valid obligation, then necessarily that portion of the debt usually denominated as interest must likewise be valid and binding."

And again in the case of *Americus Grocery Co., v. Pitts Banking Co.*, 149 S. E. (Ga.) 777, 1. c. 779, the court, referring to the same subject, said:

"This court has held that mandamus will lie to require the payment of county warrants. *Maddox v. Anchor Duck Mills*, 167 Ga. 695, 146 S. E. 551. Interest upon a valid subsisting obligation of a county is of the same nature as the principal, and is collectible upon the same terms and in the same manner as the principal. *Hartley v. Nash*. 157 Ga. 402, 121 S. E. 295; *Gaston v. Shunk Plow Co.*, 161 Ga. 287 (6), 130 S. E. 580."

Hon. L. Cunningham, Jr.

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From the foregoing, we are of the opinion that a person presenting a county warrant for payment of county taxes is entitled to receive credit for interest upon the warrant to the date of payment as well as for the face value of the warrant, and that mandamus will lie to compel the county collector to accept the warrant together with interest in payment of the county taxes.

Respectfully submitted,

MAX WASSERMAN
Assistant Attorney-General

APPROVED:

COVELL R. HEWITT
(Acting) Attorney-General

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