

July 29, 1916.

OPINION NO. 537.

TAX APPEALS:
Return of costs.

J. H. Kunewa, Esq.,
Tax Assessor, Second Division,
Wailuku, Maui.

Dear Sir: I am of the opinion that the Wailuku Sugar Company is entitled only to a part of the costs paid proportionate to the amount for which the company obtained judgment, regardless of the amount of actual expenditures by your department in conducting the case. Section 1278 seems to admit no other construction, although such a rule is contrary to the ordinary rules relating to costs of court.

Yours very truly,

INGRAM M. STAINBACK,
Attorney General.