

Opinion No. 53-5722

April 3, 1953

BY: RICHARD H. ROBINSON, Attorney General

TO: Mr. L. J. Mavetty Assistant District Attorney Las Cruces, New Mexico

{*117} In your letter dated March 31, 1953, you ask certain questions relative to ex-soldiers exemptions and in particular inquire whether the exemption must all be applied upon a motor vehicle license exemption or upon property tax exemption or whether it may be allowed partly on each up to the \$ 2,000 assessed valuation allowed.

Section 68-226 of the 1941 Compilation, Pocket Supplement, provides for the registration fees to be collected upon motor vehicles and in sub-section (k) provides that persons entitled to veterans exemption may apply said exemption against one third of the motor vehicle fee, upon one or more motor vehicle licenses, provided they have not claimed full exemption on real or personal property in the amount of \$ 2,000 assessed value. If the motor vehicle fee exemption based upon the tax rate in the school district where the person resides is not sufficient to equal the tax exemption on \$ 2,000 assessed value of real and personal property, then the person entitled to such exemption may claim the difference between the exemption allowed on the motor vehicle and the exemption allowable on \$ 2,000 assessed value and apply the same upon taxes on real and personal property in the county.

Trusting that this fully answers your inquiry.

By: C. C. McCulloh

Assist Attorney General