

Opinion No. 53-5809

September 3, 1953

BY: RICHARD H. ROBINSON, Attorney General

TO: Mr. Fred W. Moxey State Tax Commissioner Santa Fe, New Mexico

{*217} This will acknowledge receipt of your letter of September 1, 1953, requesting the opinion of this office as to whether a war veteran may vote at the special bond election to be held in Santa Fe County for the purpose of voting bonds for the erection of a county auditorium where the veteran owns property but does not pay taxes because they are covered by his soldier's exemption.

Your inquiry has been the subject of numerous opinions by this office in all of which it has been held that a veteran whose exemption is \$ 2,000 and who does not pay property tax above that sum is not entitled to vote in county bond elections. See Attorney General Opinions 1929-30, p. 111; 1935-36, p. 74; and 1937-38, p. 211. These opinions are all based upon the theory that it was the intention of the framers of the Constitution to give those who assumed the burden of payment of the expenses of government by way of taxation an opportunity to express their desires as to whether or not indebtedness should be incurred. The correctness of this view is strengthened by the fact that one of the proposed constitutional amendments to be submitted to the people this month specifically authorizes voting at municipal bond elections by exservicemen whose exemption covers all taxes due. The provisions of our Constitution are identical as to the class of persons who may vote in county and municipal bond elections.

Being convinced of the soundness of the former opinions rendered by this office covering this matter, we affirm the same and hold that veterans who have not paid a property tax are not entitled to vote in county bond elections.