

**Opinion No. 55-6190**

June 14, 1955

**BY:** RICHARD H. ROBINSON, Attorney General

**TO:** Mr. C. C. Chase, Jr., District Attorney, Third Judicial District, Las Cruces, New Mexico

Receipt is acknowledged of your letter dated May 30 in which you request an opinion from this office as to whether or not the County Commissioners of Dona Ana County have the authority to impose a license tax or license fee on dogs in the rural areas of Dona Ana County. You state that the County Commissioners are in need of some control over stray dogs in the county.

We fail to find any statute which specifically authorizes the County Commissioners to impose a tax or license fee on dogs, whether they are domestic or stray dogs. The powers given County Commissioners under §§ 15-37-7, 15-37-12 and 15-37-16 of the New Mexico Statutes Annotated, 1953 Compilation, are very broad but they fail to extend far enough to give County Commissioners authority to tax or license.

It is, therefore, the opinion of this office that County Commissioners do not have the power to impose a tax or license unless authority is specifically given and we find no such authority with regard to imposing a license tax on dogs.

We believe, however, that you can take care of your stray dog problem by passing a resolution making it mandatory that every stray dog should be inoculated with rabies shots and providing that same be tagged. Any dog not being properly tagged could be exterminated.

Trusting that this fully answers your inquiry, I remain

By Hilario Rubio

Assistant Attorney General