

Opinion No. 55-6199

June 17, 1955

BY: RICHARD H. ROBINSON, Attorney General

TO: Mr. C. L. Forsling, Chief Tax Commissioner, State Tax Commission, Santa Fe, New Mexico

In your letter of May 31st you ask the following:

"Does the State Tax Commission, under its general powers and duties, have the power and authority to require the various county treasurers to search the tax rolls in their custody and furnish the Tax Commission with a 'ten-year tax statement' for the purpose of determining all the delinquent taxes, penalties, costs and interest for 10 years on property sold to the State for delinquent taxes?"

We find no statute specifically making this a duty of the County Treasurer. However, under the general powers and duties of the State Tax Commission, as defined in Section 72-6-12 of the 1953 Compilation, we find the following power:

* * *

"4. Require the officers of any municipality or district having the power to assess or collect taxes or license, to report information as to the assessment of property, collection of taxes, receipts from licenses and other sources, the expenditure of public funds for all purposes, and such other information as may be needful or desirable in its work, in such form and upon such blanks as it may prescribe."

* * *

With respect to the above, a County is clearly a District having the power to assess or collect taxes and the ten-year tax statement to which you refer is likewise clearly information as to the collection of taxes. Furthermore, a County is a quasi municipal corporation, *Donaldson v. San Miguel County* 1 N.M. 263; *Orchard v. Board of County Commissioners*, 42 N.M. 172, 76 P. 2d 41, and can be construed to be included within the term "municipality" as used in the above quoted section.

Furthermore, long standing administrative interpretation carries great weight in determining of legislative intent, where the duty is not completely clear. If it be conceded that the duty is not clear, then certainly the long standing administrative interpretation throughout the State that such tax schedules be prepared by County Treasurers, gives great weight to the proposition that it may be construed as a part of their official duties.

From the foregoing, it is our opinion that the State Tax Commission has the power and authority to require the various County Treasurers to furnish the ten-year tax statements referred to in your inquiry.

By: Walter R. Kegel

Assistant Attorney General