

## Opinion No. 12-927

August 1, 1912

**BY:** FRANK W. CLANCY, Attorney General

**TO:** Hon. Howell Ernest, Traveling Auditor, East Las Vegas, N. M.

### **FISCAL YEAR.**

"Last preceding year" should be considered the last preceding fiscal year, ending November 30.

### **OPINION**

{\*70} I have before me by reference from your office the letter of Mr. E. C. Crampton of July 11th. I take it from what Mr. Crampton writes that all he and the county treasurer desire is more complete information as to the data upon which you based your figures. I notice that he states as though it were conclusive of the matter, that the county treasurer has informed him that from January 11th to December 3rd, 1911, the total receipts of his office amounted to so much, but obviously this statement does not cover the collections made during the "last preceding year," whether we construe that phrase to mean the last fiscal year or the last calendar year. I incline to the opinion that the last preceding year should be considered the last preceding fiscal year in view of the act of 1909 being one of a number of acts with regard to fiscal affairs, in some of which reference is directly made to the fiscal year as the controlling factor, as in the act of March 14, 1905, which is printed as Chapter 60 of the Laws of that year. It seems probable that the difference between the collections stated by the county treasurer for something less than eleven months and the amount which you have found to be the collections for the last preceding year, can be easily accounted {\*71} for if we should include the collections for December, 1910, or for December, 1911, as the difference is a little less than \$ 24,000, and the December collections are usually large.

I return Mr. Crampton's letter herewith.