

Opinion No. 13-1129

October 27, 1913

BY: FRANK W. CLANCY, Attorney General

TO: Nestor C. De Baca, Treasurer and Collector, Union County, Clayton, N. M.

TAXATION.

Treasurer should not charge interest against tax payer when tax rolls have not been completed on December 1st.

OPINION

{*311} I have just received your letter of the 25th inst. and, while I feel compelled, as a general rule, to decline to advise county officers as to their official duties because the district attorneys are, by law, made their legal advisers and are entirely independent of the Attorney General, yet, as the matter of which you write is one of general interest throughout the state, I make this answer to your letter, at the same time sending a copy thereof to your District Attorney.

You say that the assessment rolls of this year will not be made up in time before the first of December when interest will be charged unjustly as tax payers cannot pay before you get the books.

Unless your assessor is very slow, it appears to me that you ought to have the assessment roll long before the first of December, as he must have received the book returned by the State Board of Equalization nine or ten days ago, and a complete copy of all the proceedings of the State Board, which will be his guide as to changes, three or four days ago. However that may be, if you do not have the book so that tax payers can pay before the first of December, I agree that it would be unjust to charge interest against any tax payer who had offered to pay before that date and I believe you {*312} would be justified in making no charge for interest to such tax payers.