

**Opinion No. 13-1148**

December 26, 1913

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

**TO:** H. B. Hamilton, District Attorney, Carrizozo, New Mexico.

**TAXATION.**

Tax payer not subject to interest if collector is not ready to receive taxes on December 1.

**OPINION**

{\*329} I have today received your letter of the 24th inst. relative to the case brought by the Estancia Savings Bank.

I am not perfectly certain that the Supreme Court would sustain the judgment given by Judge Medler, but it is so in harmony with justice and equity, as you say, in effect, that I do not believe you would be justified in taking an appeal. If we could succeed in maintaining the doctrine that people must pay interest from December 1st, whether they had opportunity to pay or not, we would be making ourselves the instruments, by a technicality, of great injustice. Notwithstanding that the requirement is one made by statute, yet it is difficult to believe that any court would compel a debtor to pay interest during a time when his creditor not only could not receive the money, but could not tell him how much was the debt.