

Opinion No. 14-1177

March 30, 1914

BY: H. S. CLANCY, Assistant Attorney General

TO: Frank M. Maxwell, County Assessor, Alamogordo, New Mexico.

CATTLE.

Cattle brought into New Mexico after first of January cannot be assessed for taxation.

OPINION

{*34} This office has delayed replying to your letter of March 17th, in regard to the taxation of certain cattle brought into Otero County from Old Mexico after the first of January, 1914, with the hope of being able to reach the conclusion that such cattle were subject to the state and county tax.

I regret very much to say that, under the laws of 1913, there seems to be no way by which you can assess these cattle. Section 2 of Chapter 84 of the Laws of 1913, which requires the listing of property for taxation, distinctly provides that "such list shall be made of all such property as it exists on the first day in January of each {*35} year." The cattle in question, according to your statement, did not exist in the County of Otero on the first day in January, 1914. Section 7 of the same act also provides that property, both real and personal, "shall be listed, assessed and taxed in the county where it is situated, on the first day of January of the current year." The legislature made no provision whatever to cover such a question as is now presented and we must reluctantly come to the conclusion that you cannot assess for taxation cattle brought into Otero County after the first day of January. This is an unfortunate condition of affairs, as the owner of such cattle may remove them from New Mexico before January 1, 1915, thus escaping all taxation, but there would seem to be no remedy provided.