

## Opinion No. 14-1188

April 11, 1914

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

**TO:** Mr. C. D. Stephens, Moriarty, New Mexico.

### **TAXES.**

Payment of poll tax not necessary to qualify persons to vote. County school superintendent fills vacancy in school board.

### **OPINION**

{\*45} I have just received your letter of the 8th inst., in which you ask several questions, which I will answer as briefly as possible.

It is not necessary to qualify persons, either male or female, to vote at school elections that he or she shall have paid any poll tax. Misapprehension on that point is due to the fact that Chapter 95 of the Laws of 1909 declares that legal voters residing in a school district, who have paid the poll tax of the current year, shall be considered qualified voters, but by another act of the same year, which is printed as Chapter 105, it is distinctly stated that all laws requiring as a qualification of voters at any election for any purpose that they shall be tax payers or shall have paid taxes are repealed. It is believed that this wipes out the requirement as to the payment of poll taxes contained in said Chapter 95. This answers your first and second questions.

Your third question is as to the appointment by school directors of a director in place of one resigned. I do not find that school directors have any authority to appoint another director to fill the place of one who has resigned. Section 1533 of the Compiled Laws of 1897 says that should a vacancy occur from any cause, notice shall be given to the county superintendent and he shall appoint a director to fill such vacancy until the next election.