

Opinion No. 16-1775

April 7, 1916

BY: FRANK W. CLANCY, Attorney General

TO: Mr. Manuel Martinez, Assessor, Sandoval County, Bernalillo, N. M.

\$ 200.00 exemption where tax-payer has property in two school districts.

OPINION

{*346} Your letter of the 5th instant was received yesterday, in which you ask how the \$ 200 exemption should be allowed to a taxpayer who has property in two school districts, in one of which, as an example, he may have property to the amount of \$ 190 and in the other to the amount of \$ 50, making \$ 240 in all, of which, after allowing the exemption, there would be only \$ 40 of taxable property.

{*347} In order that the school districts should each get its proportionate share, it appears to me that the exemption should be divided between the districts and in proportion to the amount of property in each. In the case supposed, this would make an exemption of \$ 158.33 on the property in the district where the taxpayer owns \$ 190 of property, and \$ 41.67 in the other district where he owns only \$ 50 of property, thus leaving as taxable in the first district, \$ 31.67 and in the other \$ 8.33.

I can see no other way of adjusting this matter which might not work injustice to one or the other of the districts, or possibly for the taxpayer himself.