

Opinion No. 19-2220

March 22, 1919

BY: HARRY S. BOWMAN, Assistant Attorney General

TO: State Tax Commission, Santa Fe, New Mexico.

Boards of County Commissioners Can Not Extend Time for Filing Tax Schedules or Remit 25 Per Cent Penalty.

OPINION

We have your letter of the 21st instant, making inquiry concerning the authority of Boards of County Commissioners to extend the time within which tax returns shall be in the hands of the assessor, and further, authority of the Boards to remit the statutory penalty of 25 per cent for failure to make return within the limits prescribed by law.

There is no statutory provision authorizing Boards of County Commissioners to extend the time within which tax schedules shall be filed in the office of the assessor of the county, and any attempt by a Board of County Commissioners to so do would be void. Boards of County Commissioners have no authority to remit the penalty of 25 per cent for failure to make return of property where the penalty has been imposed by the assessor. The only method by which such a result can be accomplished is by application to the district court, and an order from that court authorizing the assessor or the collector to cancel the penalty upon the tax rolls.