

**Opinion No. 19-2223**

March 25, 1919

**BY:** HARRY S. BOWMAN, Assistant Attorney General

**TO:** Mr. Luis E. Armijo, Assistant District Attorney, Las Vegas, New Mexico.

County Treasurers Must Accept Part Payment of Taxes if Amount Ascertainable.

**OPINION**

I have your letter of the 18th instant, reminding me of your conversation with me in regard to an opinion desired from this office in regard to certain sections of the statute involving the collection of delinquent taxes.

You refer in your letter to the last part of chapter 78 of the Laws of 1915, and section 5475, Code 1915.

My recollection is that you desired an opinion as to the right of county treasurers and collectors to segregate taxes of an individual taxpayer where it was desired to pay a part of the tax and not the entire assessment and that it involves the construction of section 5484, Code 1915, instead of 5475, as stated in your letter.

The proviso contained in the last paragraph of 5484 authorizes the collector and treasurer to accept a part of the taxes due upon real estate or personal property when the value of such part can be ascertained from the tax roll or from the schedule returned to the assessor.

It is my opinion that this statutory enactment is the specific authority which permits the payment by a taxpayer of a part of his taxes only where the collector is able to ascertain the exact amount of the tax which he desires to pay; or, in other words, can compute the tax when the valuation of the property upon which it is levied is shown on the tax roll separately from the part of the property upon which he does not desire to pay the tax.

If this is not the opinion which you desire, I would be pleased to have you advise me further, stating just exactly what question you desire to present, and I shall be pleased to give your communication the very promptest attention.