

Opinion No. 19-2314

July 8, 1919

BY: HARRY S. BOWMAN, Assistant Attorney General,

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

Publication of Delinquent Tax Lists.

OPINION

We have your letter of the 28th ultimo, making inquiry concerning the procedure to be followed in the publication of notice of delinquent tax sales, and in reply beg to advise you as follows:

1. In your first inquiry, you ask "Shall the publication be completed within four weeks from the date of the notice?"

We are not quite certain what you mean by this question, and assume that there must be some error in the language used in the inquiry. Perhaps you intended to inquire as to whether the publication must be completed with the forty-five days after the first day of June, the period provided for by the statute within which the publication must be had.

Under date of August 14, 1917, former Attorney General H. L. Patton rendered an opinion to Hon. Roberet C. Dow, District Attorney at Carlsbad, wherein he took the position that the publication must begin within the said period of forty-five days, that is, the first publication must be had within that period, but that it was not necessary that it be completed until after the expiration thereof. This opinion appears on pages 105 to 106 of the Report and Opinions of the Attorney General of New Mexico, January 1917 to December, 1918. We believe that the opinion correctly construes the statute in regard to this particular question.

2. Your second question is as to whether the publication must be had both in Spanish and English.

We are of the opinion that the publication must be made in both languages.

The notice provided for by section 1 of Chapter 80 of the Laws of 1917 specifically states that the publication shall be in the English and Spanish languages, and we are not aware of any change that has been made in this section by any subsequent legislative enactment.

We are therefore of the opinion that the publication must be had in both languages.

3. In your third inquiry, you ask if the notice of sale of personal property must be published separate from that of the real estate?

We are of the opinion that notice of sale of the personal property should be had, if the same is to be sold for delinquent taxes, and that the publication should not be separate and apart from that for the sale of real estate, but that publication of notice of sale of both real and personal property may be at the same time in the same notice.

We are returning to you herewith the letter from C. C. Sikes, Treasurer and Collector of Eddy County, New Mexico, and the letter from Reid, Hervey and Iden to Mr. Sikes in regard to this matter.