

Opinion No. 20-2487

February 17, 1920

BY: O. O. ASKREN, Attorney General

TO: Honorable O. A. Larrazolo, Governor of New Mexico, Santa Fe, New Mexico.

Person May Perform Labor on Road in Lieu of Payment of Road Tax.

OPINION

In compliance with your oral request for an opinion concerning the right of a citizen to perform labor in lieu of the road tax of three dollars, I advise that the citizen may elect whether he pays the sum of three dollars for road tax or in lieu of such sum shall labor on the public roads three days, whenever notified by the County Road Superintendent.

If the citizen desires to labor on the public road three days in lieu of the tax of three dollars, the County Road Superintendent should give him notice to appear at such time and place and with such tools as he may designate to perform the work required in lieu of the road tax, and the County Road Superintendent in his notice should require such citizen to perform such labor within a reasonable distance from the citizen's home.

Sections 2674 and 2677 of the Compiled Laws of 1915 are still in force so far as they are applicable, except that the County Road Superintendent acts in lieu of the County Road Boards, and the subject is fully discussed in *State vs. Byers* (N.M.) 134 Pac. 234.