

## Opinion No. 20-2612

June 18, 1920

**BY:** O. O. ASKREN, Attorney General

**TO:** Mr. Will P. Lapoint, Las Cruces, New Mexico.

Requirements as to Publication Notice of Tax Suit and Delinquent Tax Lists.

### OPINION

We have your two letters dated the fifteenth requesting an opinion from this office regarding the requirements concerning the publication of delinquent tax lists in Spanish newspapers, and in reply wish to suggest the following:

Section 4651, Code of 1915, provides that the publication referred to in that chapter shall be published in the Spanish language if there is a newspaper of general circulation in the county, at least thirty per cent of the reading matter of which, is published in the Spanish language.

Section 1, Chapter 80, Laws of 1917, provides for the publication in English and Spanish once each week for four successive weeks, in some newspaper of general circulation, published in the county, of notice that application for judgment will be made to the district court against the lands, real estate and personal property upon which taxes are delinquent and unpaid, and for an order to sell the same to satisfy such judgment, etc.

Section 1, Chapter 43, Laws 1919, contains the definition of what shall constitute a legal newspaper in New Mexico. Section 3 of the Act, provides that notices of application for judgment and order for the sale of property for taxes, or other form of notice of sale of property for taxes, shall be by publication in a legal newspaper, etc.

In order to answer your inquiry it is necessary to construe the four sections of our statutes mentioned, and if possible, to reconcile them so that all of them may be held to stand together. If there is any conflict between the statutes, so that they cannot all be enforced, then the prior ones must fall and those later enacted be held to be in effect.

Since Section 1 of Chapter 43 describes what shall be a legal newspaper in New Mexico, and Section 3 of the Act provides that notices of sale of property for delinquent taxes shall be published in a legal newspaper, and since the Act makes no mention of publication of notices of the sale of property for delinquent taxes in a Spanish newspaper, it would appear as if these sections supersede Section 4651 of the Code of 1915, and that publication of delinquent tax lists need not be made in Spanish.

I am of the opinion, however, that the notice that application will be made to the court for judgment against the property and order of sale should be made in Spanish as provided for in Section 1, Chapter 80, laws of 1917.

The notice provided for in Section 3, Chapter 43, Laws of 1919, which contains the names of the owners, description of the property and the amount of taxes and costs, including costs of publication and year when such property became delinquent, in my opinion, need not be published in Spanish.