

Opinion No. 20-2636

July 7, 1920

BY: N. D. MEYER, Assistant Attorney General

TO: Mr. R. L. Halley, County Road Superintendent, Carlsbad, New Mexico.

Exemption From Payment Road Tax.

OPINION

Answering your letter of July 3rd in which you ask several questions in regard to the collection of road taxes, we beg to advise you, first: it is our opinion that physical disability under the law contemplates such disability as to render a man incapable of doing any work. It is our view that the law does not intend that every man who may have some physical defect should be exempt from paying the road tax. Persons who are working every day and earning money, like an able-bodied man, would not be entitled to exemption on the ground that he has some minor physical defect.

Second. Under Section 2357 of the Code of 1915, members of volunteer fire companies or organizations, are exempted from the payment of road taxes provided that the active members of such company or organization entitled to these privileges, shall not exceed twenty-five in number. You will note that a fireman in order to be entitled to exemption, must be in active service. Reference to Section 2357 of the Code will show that nothing is said relative to firemen who have served five years being exempt for life.

Third. Under Chapter 165 of the Session Laws of 1919, all soldiers, sailors and marines who have served in the army or navy of the United States at the time of war and who have been honorably discharged therefrom and reside in New Mexico, are entitled to an exemption of \$ 2000. It is further provided that the widows of any such soldier, sailor or marine who has remained unmarried shall also be entitled to the exemption.

Trusting that we have satisfactorily answered your question, we beg to remain