

## Opinion No. 21-3018

June 29, 1921

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

**TO:** Mr. Flavio Vigil, Treasurer and Collector, Socorro, New Mexico.

### **Distribution of Taxes Paid Under Protest.**

#### **OPINION**

{\*69} I have your letter of the 20th instant, requesting an opinion regarding your powers and duties in connection with the distribution {\*70} of tax collections in cases wherein the taxes have been paid under a protest, in some cases written and in others verbal, and wherein the protests do not specify the parts of the levies which are considered illegal nor the amounts that such illegal levies would produce when collected.

You quote in your letter a protest filed by Mr. James G. Fitch, attorney for the Victoria Land & Cattle Company.

You are correct in your interpretation of the law that the verbal protest will not avail where taxes are being paid where the contention is that the tax levy is illegal.

Nor do I consider that a written protest, a copy of which is included in your letter, is sufficient to authorize you to hold the moneys paid in a suspended fund as required by law.

In order for the protest to be of any value where taxes are paid under such protest, it is necessary that the amount of the taxes which it is alleged is illegal, must be stated in the protest and it must be further specified therein the particular levy or levies which are claimed to be illegal.

In my opinion you should distribute the moneys collected to the respective funds in which they belong, and disregard the protest insofar as such distribution may be concerned.