

Opinion No. 21-3020

July 1, 1921

BY: HARRY S. BOWMAN, Attorney General

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

Payment of a Portion of Tax Assessment.

OPINION

{*70} Our attention has been called to a misconstruction of our opinion to you on June 9th, this year, regarding the payment to county treasurers and collectors of a part of the tax due upon property upon the tax rolls, and we would amplify our opinion of the above date as follows:

It was not our intention to hold that the county treasurers and collectors had no right to receive a part of the taxes paid, and by reference to the opinion mentioned you will note that we stated that the treasurer and collector is not authorized to **reduce** the amount of the taxes as the same appears on the roll.

He would be justified, however, in accepting any amount that might be paid upon the total amount due and in issuing a memorandum for such an amount.

In our opinion the treasurer should not refuse to accept a tender of tax money for part payment unless the tender of part payment is made as a payment in full for the total amount due. Treasurers and collectors should be advised that they should accept any amounts that are tendered and to issue memorandum receipts therefor, but that they should not issue the formal tax receipt until the total amount appearing upon the roll and due at the time of payment has been paid in.