

Opinion No. 22-3344

March 20, 1922

BY: HARRY S. BOWMAN, Attorney General

TO: Mr. M. A. Gallegos, Sheriff, Rio Arriba County, Tierra Amarilla, New Mexico.

Service Process in Delinquent Tax Suits by Registered Mail.

OPINION

{*136} In reply to your letter of the 15th instant received today, asking if it is proper for you to make service of summons in cases filed for the collection of delinquent taxes, by mailing to the taxpayer the said summons by registered mail and requiring a return receipt, I wish to advise you as follows:

If the summons is the one provided for in Section 426, Chapter 133, Laws 1921 (the tax code), then the service by registered mail would be sufficient.

This section authorizes the county treasurer to mail to the last known address of persons whose names appear upon the complaint, a copy of the summons, together with a notice setting forth the amount of taxes appearing as unpaid by such person upon the delinquent tax roll.

This service, however, is in addition to the one prescribed in the same section by a publication thereof once each week for two consecutive weeks in some newspaper of general circulation in the county. If the summons you refer to is the one provided for by Section 448, {*137} Chapter 133, Laws 1921, then a service by registered mail is not sufficient, as this section requires a personal service upon the defendants named in the complaint.

The question, therefore, of the manner of service of the summons mentioned in your letter is to be determined by the section of the law under which the same was issued.