

Opinion No. 22-3315

March 7, 1922

BY: HARRY S. BOWMAN, Attorney General

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

Fees Collected for Service Process Delinquent Tax Cases Must Be Paid Into County Treasury.

OPINION

{*132} In reply to your letter of March 2nd, stating that you are collecting fees in the sum of \$ 1.50 for making service and return in the cases against delinquent taxpayers where summons has been served by yourself and your deputies upon the delinquent taxpayers, and asking if these fees should not be paid to the deputy who makes the service, I desire to advise you.

Section 6, Chapter 12, Laws 1915, provides that no county officer shall accept or receive to his own use or for or on account of any deputy or deputies, clerk or clerks, appointed by him or employed in his office, or for or on account of the expense incurred by him or by any such deputy or deputies, clerk or clerks, or for or on account of his office, any salary, compensation, allowance, fees or emoluments in any form whatsoever other than by that act allowed.

From the foregoing it is clear that deputy sheriffs who are county officers may not be paid fees for making service of summons or return thereof in any case whatsoever.