

Opinion No. 22-3399

April 28, 1922

BY: A. M. EDWARDS, Assistant Attorney General

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

Taxes Upon Live Stock Shipped Out of State.

OPINION

{*147} We have the letter of J. D. Jordan, assessor of Hidalgo County, dated April 26, addressed to you, accompanied by a letter from Thomas Marshall, agent of the Victoria Land & Cattle Company.

It appears from the facts as stated in these letters that certain cattle of the Victoria Land & Cattle Company were shipped into Hidalgo County the latter part of 1921 and were shipped out of the state in February or March of this year. Under Section 204, Chapter 133, of the Laws of 1921, it became the duty of the owner of these cattle to file a schedule within twenty days after the arrival of the cattle in Hidalgo County, together with a declaration of the owner or his agent, as to the time the cattle were to remain within the state. The value of such livestock for taxation purposes is to be determined by dividing the actual value thereof by the number of days in the year and multiplying such result by the number of days the cattle were in the state, thus determining the valuation of the stock for taxation purposes. If the owner has failed to deliver his verified schedule as provided in the section, a penalty of 25 per cent of the value must be added.

If the owner of the cattle refuses to pay the taxes levied against the stock upon the basis above set out, the assessor, after making the proper levy and assessment upon his roll, should call the attention of the county treasurer to the matter and the treasurer should take the steps provided by law for the collection of the tax.