

Opinion No. 23-3745

December 17, 1923

BY: JOHN W. ARMSTRONG, Assistant Attorney General

TO: Requested by: Hon. R. H. Carter, State Comptroller, Santa Fe, New Mexico.

No License Fee Other than the Regular Charges Against Delivery Trucks may be Required of Trucks Operating Within the Limits of the City.

OPINION

{*111} We have your inquiry as submitted through the Peoples Mercantile Company of Carlsbad, New Mexico, as follows:

"We are writing you for some information with reference to the new vehicle law, which goes into effect the first of the year. It seems that there is no tax other than the regular license on our delivery trucks where deliveries are made only within the city limits. As you no doubt know it has been our custom to deliver in Rio Vista and La Huerta here, and we are just wondering whether we would have to pay the \$ 25.00 extra license on account of these deliveries or whether these suburbs would be considered a part of Carlsbad."

The law, in question, does not seem to contemplate the "corporate" limits of any City, Town or Village and, therefore, we think no license fee other than the regular charges against delivery trucks in the case mentioned, would or could be required.

The city of Carlsbad, like other cities, towns and villages of the state, have well defined limits and these, we think, are the limits contemplated by the law without reference to "corporate" limits. Where suburban Additions or Villages are a part and parcel of the city, town or village proper, the inhabitants receiving their mail at the same principal office and address are, we believe, "wholly within the limits of the same city, town or village," as contemplated by the act in question. Under such circumstances {*112} we think the commercial truck would not be subject to the \$ 25.00 extra license on account of deliveries being made within the limits of any city, town or village as herein indicated.