

**Opinion No. 25-3822**

April 18, 1925

**BY:** JOHN W. ARMSTRONG, Attorney General

**TO:** Requested by: Hon. John J. Kenney, Assistant District Attorney, Santa Fe, New Mexico, April 13, 1925.

The Last Half of 1924 Taxes Not Delinquent Until June 1, 1925.

**OPINION**

Your inquiry follows:

"The County Treasurer of Santa Fe County has written me a letter, original of which is attached, asking my opinion as to whether the last half of the 1924 taxes will become delinquent June 1st, 1925, or whether the new law passed by the last legislature will make these taxes delinquent May 1st, 1925. As the matter is one of general importance and should be handled uniformly throughout the state, I am passing this inquiry on to your office and should be obliged for an opinion from your office concerning the same."

Replying to your inquiry under date of April 15th relative to whether or not taxes for the last half of 1924 become delinquent May 1st, 1925, or June 1st, 1925. After trying to harmonize the new law with a view to answering this question, I have concluded that the last half of 1924 taxes do not become delinquent until June 1, 1925, -- the old law governing this particular question. I am dictating this from my residence and do not have a copy of the new law before me. I advised the Tax Commission on another occasion, however, as to what I construed to be the meaning of the law and recall that I came to this conclusion. It seems the first half of taxes as contemplated by the new law becomes delinquent in December and the second half in May following.