

## Opinion No. 31-86

March 18, 1931

**BY:** E. K. Neumann, Attorney General

**TO:** Hon. Byron O. Beall, Chief Tax Commissioner, Santa Fe, New Mexico.

{\*50} Your letter of March 17th, in substance, submits the following plan for a set-up for the collection of delinquent taxes for the next two fiscal years.

It is your idea to appoint one delinquent tax collector, who shall have charge of the clerical and detail work throughout the thirty-one {\*51} counties in this state. You will also appoint a special tax attorney, under Section 141-444 of the 1929 Code, and provide such attorney with a number of assistants, possibly one assistant for each judicial district.

You desire to know if such set-up is legal and valid and in compliance with the statutory provisions which have application thereto.

Section 141-443 of the 1929 Code makes provision for the appointment of delinquent tax collectors, while Section 141-703 gives the State Tax Commission the discretion to employ one person to perform the duties of said office in more than one county. Under these provisions you therefore have the power and discretion to appoint one such official to perform the duties in all of the counties in the state, and such appointment would be a sufficient compliance with the statutory requirement.

Section 141-445 provides that the State Tax Attorney shall devote his entire time to the duties of the office, which shall be in the offices of the Tax Commission, and shall be provided with such clerical, stenographic or other assistance as the commission may determine to be necessary and requisite.

If, after the appointment of the special tax attorney, the Tax Commission in its discretion deems it necessary or requisite to provide this official with additional assistance, we believe same may legally be done, under this provision.

The matter of assistance is left to the discretion of the State Tax Commission, and it is our opinion that this suggestion made by you constitutes a compliance with the statutory provisions in connection therewith.

We may add that these suggestions meet with approval of this office and believe this procedure will facilitate the collection of delinquent taxes, with the proper administration of the laws applicable to same.

By: Frank H. Patton,

Asst. Attorney General