

Opinion No. 35-1007

May 1, 1935

BY: FRANK H. PATTON, Attorney General

TO: Mr. Frank Andrews, Chairman, Board of County Commissioners, Santa Fe, New Mexico.

{*65} In answer to your letter of recent date wish to advise that it is the opinion of this office that after valuations of real property have been fixed as required by Chapter 86 of the Session Laws of 1933, that such valuation is to remain for a period of four years.

We may say however, that it is our further belief that in so far as the valuation fixed in 1934 is concerned, that after such fixing of valuation, a Board of County Commissioners sitting as a Board of Equalization, would have had the power at its meetings in April, to supply omissions in the assessment roll, and revive and revalue property which had been valued as of that year.

At this time, however, we believe you have no right to consider 1934 valuations, as the time is passed for such procedure by your Board.