

Opinion No. 35-949

March 19, 1935

BY: FRANK H. PATTON, Attorney General

TO: Mr. James Bezemeck, Chairman, Board of County Commissioners, Albuquerque, New Mexico.

{*54} This is in reply to your letter of March 15, 1935 in which you refer to Chapters 86, 104 and 107 of the Laws of 1933. Chapter 86 provides that the assessment of property shall be fixed for a period of four years **"except as to the right of appeal."**

You are in doubt as to the duties of the Board of Equalization and wish to know whether or not such board will be in a position to hear protests of taxpayers and make decisions {*55} thereon.

In my opinion you do have such right. Taxpayers have the right to appeal to the Board of Equalization so as to avoid incorrect and unequal assessments, and in the law above quoted providing for the fixation of assessments for a period of four years an exception is expressly made "as to the right of appeal."

By QUINCY D. ADAMS,

Asst. Atty. General