

Opinion No. 36-1468

November 13, 1936

BY: FRANK H. PATTON, Attorney General

TO: Hon. Juan N. Vigil, State Comptroller Santa Fe, New Mexico.

{*33} We have your letter of November 12th asking our opinion concerning the distribution of property taxes which were paid under protest.

Chapter 143, Session Laws of 1933, provides that where taxes have been paid under protest and no legal proceedings shall be effectually begun within sixty days from the date of payment thereof, the money shall thereupon be funded and distributed as other taxes, and shall thereafter not be subject to repayment.

From the above provision it is seen that the county treasurer, upon the expiration of the sixty-day period, shall proceed to distribute the taxes paid under protest the same as other taxes, provided that no legal proceedings to recover said taxes have been effectually begun by the taxpayer.

By J. R. MODRALL,

Asst. Atty. Gen.