

Opinion No. 37-1768

September 28, 1937

BY: FRANK H. PATTON, Attorney General

TO: Mr. Benj. D. Luchini Chief Tax Commissioner State Tax Commission Santa Fe,
New Mexico

{*163} I have your letter of September 28 requesting an opinion with respect to Chapter 71-502, New Mexico Statutes Annotated, 1929.

That section provides in the first clause for the insurance of all state owned buildings; and the second clause for the insurance of county owned buildings; and the third clause provides that "said insurance **in each case**, to be taken out with companies or agencies, in the county where such buildings may be located, if possible."

The punctuation is such that, in my opinion, the third clause cannot be reasonably interpreted to apply to insurance for county owned buildings only, but must be interpreted as an independent clause applying to all insurance provided by the entire section. Further, I think that the words "in each case" are superfluous unless they refer to each of the two cases covered by the first and second clauses of the section, that is, the case of county owned buildings and the case of state owned buildings.

It is my opinion, therefore, that insurance for a public building must be taken out with companies or agencies in the county where the building is located, whether the building is a county or a state owned building.

By: A. M. FERNANDEZ,

Asst. Atty. Gen.