

**Opinion No. 39-3092**

April 11, 1939

**BY:** FILO M. SEDILLO, Attorney General

**TO:** Mr. C. R. Sebastian, Acting State Comptroller, Santa Fe, New Mexico.

{\*33} Your letters of recent date enclosing inquiries from the County Clerk of Grant County and the County Clerk of Lea County, have been received.

It is my opinion that under Chapter 112, Laws of 1939, the Capitol Building Tax Act, your office may consider the marriage license and marriage certificate, returned pursuant to such marriage license, as one instrument, and that a tax of only 50c, to be collected at the time the license is issued, may be charged.

Filing of releases of chattel mortgages require a tax of 25c, and if for any reason the release is recorded at the request of the person filing it, the tax should be computed at 50c instead of 25c.

The same thing is true of lis pendens. Section 105-1101, 1929 Compilation, provides for the filing of lis pendens, and a tax of 25c is to be collected under Chapter 112, Laws of 1939, for filing. If the person filing the lis pendens requests its recordation, as is the practice in some counties, the tax should be 50c instead of 25c.

By: A. M. FERNANDEZ,

Asst. Atty. Gen.