

**Opinion No. 41-3965**

December 4, 1941

**BY:** EDWARD P. CHASE, Attorney General

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

{\*134} In your letter dated December 3, 1941, you enclose a letter from Richard F. Rowley, Assistant District Attorney of Clovis, and inquire whether the county assessor is authorized to insert a supplemental sheet to the tax rolls after the same have been delivered to the county treasurer, in view of the fact that names of ex-soldiers obtaining exemptions on automobile licenses were not received until after delivery of said tax rolls.

Section 141-306 of the 1929 Compilation, as amended by Chapter 135, Laws of 1939, provides that after the tax roll is delivered to the county treasurer the amount of taxes to be paid shall not be altered, reduced or in any manner changed except by direction of the district or Supreme Court, unless such alteration is made in correcting obvious clerical errors.

In view of this language, after the tax roll is delivered to the county treasurer, I do not believe the assessor has any authority to alter the amount of taxes charged in said tax rolls. If the assessment shows a taxpayer has received more exemptions than he may be entitled to receive under the law, I believe the matter should be corrected by court order or perhaps by the treasurer making an omitted assessment for the amount of the excess exemption which may have been allowed through failure to receive the certificate from the Motor Vehicle Department.

By C. C. McCULLOH,

Asst. Atty. General