

Opinion No. 44-4515

May 16, 1944

BY: EDWARD P. CHASE, Attorney General

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

We have your letter of May 8, 1944 wherein you request an opinion of this office concerning whether the County Treasurer may apply the \$ 200.00 exemption to either the personal property or livestock and make the deed on the entire amount of the real property tax. In answer to this question we merely point out that the personal exemption authorized under Section 76-104 of the New Mexico 1941 Compilation is only material in assessing the tax. Therefore, at the time of issuing the tax sale deed the exemption is absolutely immaterial for the reason that the tax deed is based upon the entire amount of the real property tax that is delinquent, irrespective of whether or not the \$ 200.00 exemption was allowed or waived.

You ask an additional question concerning whether or not a tax sale deed is made on real property only or may the livestock and other personal property be included. We refer you to Chapter 76, Article 7 of the New Mexico 1941 Compilation with emphasis on Section 76-701 and 76-707. In view of the above provisions of these statutes it is my opinion that a tax sale deed is only based on taxes on real property. Taxes on livestock and other personal property may not be included.

By HARRY L. BIGBEE,

Asst. Atty. General