

Opinion No. 46-4845

January 28, 1946

BY: C. C. McCULLOH, Attorney General

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

{*180} I have your letter of January 5, 1946 wherein you request an opinion of this office, in connection with Section 76-242 of the 1941 Compilation, which stipulates the salary to be allowed a deputy tax assessor. [Illegible Words] You specifically request an opinion concerning whether the salary provided in Section 76-242 also governs assisting the assessor in making the quadrennial assessment.

Section 76-242 provides for the county commissioners' ascertaining the reasonable expense necessary for carrying out the provisions of Section 76-210 of the 1941 Compilation and to provide for the same in the budget of each county by a levy for such purpose. Further provision is made that deputies assisting the county assessor under the authorization of this section shall not be paid more than \$ 5.00 per day of eight hours of actual full-time service and their actual necessary travel expense and subsistence.

Section 76-210 pertains to valuation by an assessor, and preparation of tax schedules of all property assessed by the assessor situated within his county.

Section 76-219 involves the quadrennial assessment of realty wherein a valuation becomes fixed for four years. It is noted that in making the quadrennial assessment, the assessor is complying with his duties required under the provisions of Section 76-210 to value all property not otherwise determined by law. The valuation of real estate is otherwise determined by law except on the quadrennial assessment year. Therefore, on the quadrennial year, the assessor is complying with his duties generally prescribed by Section 76-210, and therefore the salary limitation provided in Section 76-242 is applicable to deputy assessors assisting the county assessor in making the quadrennial assessment, and the limitations concerning the salary of such deputies, contained in Section 76-242, must be complied with.

By HARRY L. BIGBEE,

Asst. Atty. General