

Opinion No. 47-5037

June 6, 1947

BY: C. C. McCULLOH, Attorney General

TO: Mr. G. T. Watts, District Attorney, Roswell, New Mexico

{*58} This will acknowledge receipt of your letter of June 3, 1947 in which you request the opinion of this office as to whether or not county treasurers and county assessors are entitled to additional deputy hire, not to exceed \$ 600 for each office, when tax schedules exceed 9,000 in number.

Prior to its amendment by the Eighteenth Legislature, Section 15-4103, found in the Supplement to the New Mexico 1941 Compilation, provided that in a county of the first class, where there were filed in the preceding year more than 9,000 tax schedules, an additional deputy. at a total annual salary not to exceed \$ 600 could be employed by the county assessor and county treasurer.

However, the Eighteenth Legislature (H.B. 144) amended the above section and left out any provision with reference to the additional deputy hire by county treasurers and county assessors when the tax schedules exceeded 9,000 in number.

In view of the fact that the Eighteenth Legislature deleted the provision with reference to allowing additional deputy hire, I am of the opinion that county treasurers and county assessors are not entitled to additional deputy hire when the tax schedules exceed 9,000 in number. Of course, if the tax schedules exceed 25,000, the new law provides for additional deputies.

By WM. R. FEDERICI,

Asst. Atty. General