

Opinion No. 50-5317

August 22, 1950

BY: JOE L. MARTINEZ, Attorney General

TO: Mr. C. C. McCulloh Tax Commission Attorney State Tax Commission Santa Fe, New Mexico

{*174} You have requested an opinion concerning the powers, duties and responsibilities of county assessors and county commissioners, acting as boards of equalization, in view of Chapter 146, Laws of 1949, commonly known as the Reassessment Law.

This law makes it the mandatory duty of the county assessors and county commissioners, acting as boards of equalization, to use the equalized values obtained from said survey in the county as a basis for valuation and equalization of property to be valued and assessed by county taxing officers.

The law does not take from the county assessors his discretion to correct errors and adjust values in individual cases when, in his judgment, such action is justified.

{*175} After the assessor has fixed his values based upon such survey, the law requires him to mail a notice to taxpayers whose values have been increased thereby, giving them the opportunity to come before the county commissioners at a fixed date in order to make any protest before the county commissioners, acting as a board of equalization, which the taxpayer may desire to make.

The county commissioners have the same powers, duties and responsibilities, in acting as a board of equalization, as they have had previously under the law, since the Reassessment Law did not take away such powers. The only restriction is that the reassessment be used as a basis for valuation and equalization within the county.

The county commissioners cannot legally ignore the law and refuse to take action when a protest is made before them, and have full power to take what action they deem justified to achieve equality and uniformity of values without discrimination throughout the county. If the county commissioners fail to do so, they are not performing their duties in accordance with the law.

If the taxpayer is not satisfied with the action of the county commissioners, acting as a board of equalization, he still has the right of appeal to the State Tax Commission and to the courts, if he should be dissatisfied with the action of the State Tax Commission.