## **Opinion No. 54-6028**

October 20, 1954

BY: RICHARD H. ROBINSON, Attorney General

**TO:** Mr. Homer C. Pickens State Game Warden State Department of Game and Fish Santa Fe, New Mexico

{\*494} This will acknowledge receipt of your letter of October 6, 1954, in which you ask what value should be attached to unsold license forms which a license vender may fail to return at the end of the license year. You state that this problem arises in obtaining a final accounting from license vendors for sales made and for the unsold forms on hand.

Inasmuch as one license form may have several different dollar values when sold, depending upon whether the person purchasing it is a resident or non-resident and whether the license purchased, is of one type or another the actual value thereof of necessity varies. The problem which you have is with respect to licenses sold which have not been properly accounted for. In this connection, Section 43-305, provides in part as follows:

"... Each license collector shall keep a correct and complete record of such license issued by him, which record shall remain in his office and be open to the inspection of the public at all times...."

Since by this section, it is the duty of each license collector to account properly for the licenses sold by him, it is our position and opinion that in the event a vendor is not able to accurately account for any missing licenses, you are justified in assuming that they have been sold for the highest dollar value which could have been received for their sale, and until the license collector is able to prove the contrary to your satisfaction, he should be held responsible for that sum.

By: Walter R. Kegel

Assist. Attorney General