

Opinion No. 54-6055

December 10, 1954

BY: RICHARD H. ROBINSON, Attorney General

TO: Mr. D. D. Monroe Chief Tax Commissioner State Tax Commission Santa Fe, New Mexico

{*527} In your letter dated December 2, 1954 you inquire whether the State Tax Commission has authority, in view of Chapter 153, Laws of 1953, authorizing the unit tax system, to prescribe forms of tax notices to be used in such unit tax system merely showing the total tax due for any year, and advising the taxpayer of the dates of delinquency of the first and second half taxes. § 76-603 of the 1941 Compilation, provides in part as follows:

"On December first of each year, if taxes levied in that year shall not have been paid, one-half thereof shall become delinquent and on May first, following, if not paid, the remaining one-half of said taxes shall become delinquent and such taxes, from the respective dates of delinquency, shall bear interest at the rate of one (1) per cent per month until paid. * * *"

The foregoing language implies the right of a taxpayer to pay first and second half of each year's taxes before the delinquency date, and is implied authority for the Treasurer to accept payments of first and second half taxes. However, the entire tax under the law is due and payable {*528} November first of each year, and the County Treasurer is only required to send one notice of the taxes due.

§ 76-265 of the 1941 Compilation, 1953 pocket supplement, provides as follows:

"The unit tax system shall not be installed and placed in operation in any county without the approval of the state tax commission, and the system shall be uniform in all counties in which such system is installed and placed in operation. All forms used in connection with such system and the information placed thereon shall be as prescribed and required by the provisions of this (§§ 76-263 -- 76-274) and by the state tax commission."

Since the Tax Commission is authorized to prescribe all forms used in connection with the unit tax system, the Tax Commission would have authority to prescribe the form of tax notice showing the total amount due, and the dates of delinquency of the first and second half, and the Treasurer would not necessarily be required to send out more than one tax notice.

By: C. C. McCulloh

Assist. Attorney General