

Opinion No. 59-205

December 14, 1959

BY: OPINION of HILTON A. DICKSON, JR., Attorney General

TO: Mr. Manuel A. Armijo Director New Mexico Veterans' Service Commission P.O. Box 1723 Santa Fe, New Mexico

QUESTION

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Can a veteran who has failed to present his Tax Exemption Certificate to the county assessor at the time of declaring his property or who has failed to declare his property obtain a court order directing the county assessor to place his name on the exemption list under the provisions of § 72-1-14, N.M.S.A., 1953 Compilation (P.S.)?

CONCLUSION

No.

OPINION

{*317} ANALYSIS

The portion of the statute to which you refer, which is decisive of the question which you have asked, reads, in germane part, as follows:

". . . in the event a soldier fails to declare his property as required by law, the assessor shall notwithstanding proceed to make such assessment, but shall omit the granting of the exemption. No exemption shall be granted by the assessor to any soldier unless at the time of the declaration of the property and assessment of the same the soldier submits to the assessor a certificate of eligibility . . ."

This section is specific in its {*318} language stating that unless a soldier declares his property to the assessor he is not entitled to his exemption. The section further specifically provides that unless at the time of declaring his property the veteran presents his certificate to the assessor, he is not entitled to receive his exemption. It would seem, therefore, that your questions are answered specifically and clearly by the statute above cited. This means that unless a veteran declares his property to the assessor within the proper time each year and unless the veteran presents his certificate to the assessor at the time of declaration each year, he is not entitled to receive any exemption he might otherwise be entitled to.

The fact that the same section provides that if a veteran's name is left off the list of exemptions by the assessor, he may petition the district court to add his name to the list does not change our conclusion. That provision only applies, in our view, to the case where the veteran has properly declared his property and presented his certificate and through some inadvertence his name was left off the exemption list.

By: Boston E. Witt

Assistant Attorney General