

Opinion No. 60-131

July 5, 1960

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

TO: Mr. Julius Sanchez Assistant District Attorney Seventh Judicial District Socorro, New Mexico

QUESTION

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Can the County Assessor of Socorro County require from the Middle Rio Grande Conservancy District compensation for extra clerical help needed to assist in making District levies and assessments?

CONCLUSION

No.

OPINION

{*508} ANALYSIS

The Middle Rio Grande Conservancy District has entered into an agreement with the Treasurer of Socorro County whereby the District agrees to pay to the Treasurer certain amounts for the salary of extra clerical help employed by the Treasurer for the purpose of performing duties incident to Middle Rio Grande Conservancy District Assessment collection. The County Assessor, since the establishment of the unit tax system (§§ 72-3-1 to 72-3-12, N.M.S.A., 1953 Compilation) in Socorro County, also performs certain duties relative to such collections. Your question is whether the County Assessor may require that a similar agreement be entered into between the Assessor and the Conservancy District.

Our opinion is that the County Assessor of Socorro County cannot require that the Middle Rio Grande Conservancy District enter into an agreement with such assessor whereby the Conservancy {*509} District agrees to pay for extra clerical help needed by the Assessor to help collect Conservancy District assessments.

The agreement with the County Treasurer is authorized by Sec. 75-30-28, N.M.S.A., 1953 Compilation (compilation of § 528, Chapter 45, Laws of 1927). No authorization for the Assessor to enter into such an agreement is found in the statutes. The fact that the Assessor must hire extra clerical help to properly assist in Conservancy District assessment collections is of no consequence legally. Such an agreement between the

Assessor and the Conservancy District is not authorized and, therefore, cannot be required.

By: Philip R. Ashby

Assistant Attorney General