

**Opinion No. 60-171**

September 21, 1960

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

**TO:** Mrs. Betty Fiorina Secretary of State Santa Fe, New Mexico

**QUESTION**

QUESTION

What is the correct salary for deputy county assessors in first class counties having an assessed valuation of more than twenty-seven million dollars (\$ 27,000,000), but less than forty-five million dollars (\$ 45,000,000)?

CONCLUSION

Four-thousand, six hundred dollars (\$ 4,600.00) per year.

**OPINION**

{\*562} **ANALYSIS**

Chapter 262, Laws 1959, § 4 (A) (3) provides that the annual salary of a deputy county assessor for first class counties having an assessed valuation of over twenty-seven million dollars (\$ 27,000,000), but less than forty-five million dollars (\$ 45,000,000) shall be "four-thousand, six hundred dollars (\$ 4,000)". Your question is whether the words or the numbers control.

In statutory construction, where the conflict is between words and figures, the words will be given effect. **Weaver v. Davidson County**, 104 Tenn. 315, 59 S.W. 1105; **82 C.J.S.**, Statutes, § 347, at p. 720.

It is our opinion that the yearly {\*563} salary of such a deputy assessor is four-thousand, six hundred dollars (\$ 4,600.00), and that the words prevail over the numbers.

By: Norman S. Thayer

Assistant Attorney General