

Opinion No. 60-44

March 11, 1960

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

TO: Mr. James L. Dow City Attorney P. O. Box 128 Carlsbad, New Mexico

QUESTION

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1. May an elector be considered eligible to vote in a city bond election if he actually paid taxes on property owned by him during the year next preceding the election, even though his name does not appear on the tax rolls?
2. If such an elector is qualified, by what means may this fact be established so as to satisfy the election judges in determining whether to permit the elector to vote on the bond issue?

CONCLUSIONS

1. Yes.
2. See analysis.

OPINION

{*398} ANALYSIS

This question has been presented to the Attorney General on one previous occasion and was answered by Opinion No. 6374, uttered January 30, 1956.

The conclusion of that opinion, to which this office still adheres, was that a person paying taxes on property in which he has the proprietary interest during the year next preceding the election is entitled and qualified to vote in the bond election.

In submitting your second question, you have indicated that you plan to have the persons in the above category submit a receipt showing the payment of taxes for the year 1959 and, in addition thereto, to execute an affidavit setting out the fact that they are otherwise qualified electors and have paid taxes upon property owned by them during the year 1959.

We are submitting a recommended affidavit form which is similar to the one you have sent us for perusal which I feel will be sufficient and legal. It is the opinion of this office

that the system proposed by you for determining who qualifies as a tax paying property owner during the year 1959 is legal and adequate.

By: B. J. Baggett

Assistant Attorney General