

Opinion No. 61-46

June 2, 1961

BY: OPINION OF EARL E. HARTLEY, Attorney General Boston E. Witt, Assistant Attorney General

TO: John W. Gott, Chief, Public School Finance, Department of Finance and Administration, Santa Fe, New Mexico

QUESTION

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In view of the amendments to statutes since the issuance of Opinion of the Attorney General No. 6265, dated August 26, 1955, does the State Tax Commission still have the authority and responsibility of certifying the annual rate of tax levy for school districts, to the county commissioners?

CONCLUSION

No.

OPINION

ANALYSIS

The above cited opinion written in 1955 arrived at the conclusion that the State Tax Commission had the duty of certifying the school levy to the counties in view of Section 72-4-4, N.M.S.A., 1953 Compilation which states that the levies of ad valorem tax set by the County Commissioners shall conform to and be in accordance with budgets and estimates approved by the State Tax Commission. Since the rendition of that opinion, that section has been amended to remove this responsibility from the State Tax Commission and place it upon the Department of Finance and Administration, of which the Public School Finance Division is a part. In addition, the same year a new section, Section 72-4-4.1, N.M.S.A., 1953 Compilation (P.S.) was enacted requiring that the county commissioners levy the school district tax at the rate certified by the Chief of the Public School Finance Division of the Department of Finance and Administration.

It becomes clear therefore that this duty of certification of school district tax levies to the county commissioners has been transferred to the Chief of the Public School Finance Division from the State Tax Commission.