

Opinion No. 67-28

February 16, 1967

BY: OPINION OF BOSTON E. WITT, Attorney General

TO: George W. Beach Bernalillo County Assessor County Courthouse Albuquerque, New Mexico

QUESTION

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1. Who is to be furnished the reappraisal valuation figures, plats and descriptions of a county as the reappraisal is completed and certified?
2. May the assessor amend descriptions used in the reappraisal so as to make them correspond with other county records?

CONCLUSIONS

1. The county assessor and the State Tax Commission and the County Commission **when it is sitting as a board of equalization**. See analysis.
2. The assessor may amend to **add** information. See analysis.

OPINION

{*34} ANALYSIS

The Legislature determined, in 1965, that real property throughout the state should be reappraised for tax assessment purposes. Section 72-2-21.1, et seq., N.M.S.A., 1953 Compilation (Interim Supp.). The legislation does not make the program mandatory but offers monetary inducements to the counties participating in the program. Chapter 66, Section 11 (8), 1966 Session Laws (The General Appropriations Act). Section 72-2-21.5, supra, calls for the reappraisal to be conducted pursuant to a contract approved jointly by the county commission and the State Tax Commission.

Section 72-2-21.6, supra, provides that the reappraised value shall be used for purposes of assessment. If this is not done, the State Tax Commission shall take whatever action is necessary to insure that such figures are used. There can be no variation from such values by the assessor or county board of equalization without certifying the same to the tax commission together with the reason therefor, and the State Tax Commission shall then review the matter pursuant to Section 72-6-13.4 et seq., N.M.S.A., 1953 Compilation. The failure of the assessor to so certify within ten days subjects him to removal and the failure of the county board of equalization to do so

requires that the county pay back all moneys it received from the special reappraisal fund. The State Tax Commission and the county board of equalization have the additional duty of reviewing the valuation of property fixed by the assessor to insure that procedures to keep values current are being followed.

The county commission has only those duties in this connection that are assigned to it by statute. It enters into the contract and it sits as a county board of equalization on the first Monday in April of each year. At such time it reviews assessments and considers appeals in order to maintain current the values of property assessed by the county. Aside from this, it has no other direct connection with tax assessments and it cannot alter any assessment except when sitting as such a board of equalization between the first Monday in April of each year and the 15th day of May of each year.

The county assessor is charged with the duty of receiving property assessments and, when property is omitted, of making such assessment, 72-2-1 et seq., N.M.S.A., 1953 Compilation. Based upon the reassessment values, where such a program has been undertaken, he shall {*35} determine the value of property subject to ad valorem taxation, except that determined by the State Tax Commission, in order to maintain such values current.

The assessor, in order to fulfill the duties of his office, must, under Section 73-2-21.6, have the reassessment material and must use such values for assessment purposes. The State Tax Commission also has certain duties in determining value of certain property for purposes of tax assessments and has the duty of reviewing the acts of the assessor and board of equalization, so it should also be furnished copies of such material.

The county commission cannot act with respect to any assessment or valuation for tax purposes except when legally sitting as a board of equalization. It has no need, therefore, for such material except when so sitting.

Secondly, you ask about amending descriptions on the reassessment assessments so as to make them conform to other county records. The assessor has no such authority except as to property omitted from the reassessment and he must, unless otherwise authorized by the board of equalization and the State Tax Commission upon review of such action, use the reassessment descriptions. There would, however, seem to be no objection to his adding sufficient descriptive material, such as a deed book and page number, so as to enable him to properly identify the property and its location. Such would not have the effect of altering the reassessment description in any way, but would merely supplement it.

By: James V. Noble

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