

**Opinion No. 12-953**

October 31, 1912

**BY:** FRANK W. CLANCY, Attorney General

**TO:** Hon. Charles W. G. Ward, District Attorney, Las Vegas, N. M.

**DELINQUENT TAXES.**

All delinquent taxes should be distributed in accordance with Chapter 77, Laws of 1912.

**OPINION**

{\*109} In your letter of the 23rd instant you refer to the new law for the distribution of taxes by the treasurer and ex-officio collector, and ask whether I think it would apply to money collected by the district attorney in an individual suit paid into the district court and distributed by order upon the clerk requiring him to turn over the money to be distributed by the treasurer in accordance with law. I am not sure that I know what statute you have in mind as I do not discover any such statute in the laws of the last legislature unless it is Chapter 77 at page 136, which refers to the distribution of delinquent taxes which accrued prior to 1911. If this is the act, I do not believe that it should be limited to money directly collected by the treasurers and ex-officio collectors, but that it would cover all such delinquent taxes no matter how they are collected, as long as they had not been distributed by the treasurer. The legislative intent undoubtedly was to provide for a new distribution of all delinquent taxes which accrued prior to 1911 and the taxes should be distributed in accordance with that act by the treasurers whenever they reach his hands.