

**Opinion No. 12-966**

December 14, 1912

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

**TO:** Nestor C. de Baca, Treasurer and Collector, Clayton, New Mexico.

**DELINQUENT TAX LIST.**

Delinquent tax lists under law of 1912 must be published commencing on January 2nd.

**OPINION**

{\*122} Your letter of the 11th inst. has been received and I take the first possible moment to answer.

The same question has been presented to me more than once as to compliance with Section 4 of Chapter 49 of the Laws of 1912, which provides that the publication of delinquent tax lists shall commence on the 2nd day of January. I have suggested to others that it might be possible to arrange to have the newspaper, in which the list is to be published, vary the date of one week's publication so that for that week the issue would be under date of January 2nd and thereafter publish the list on the regular publication days for three or four weeks following. It might be safer to make the publication in five successive issues. The statute as to such publications requires tax lists and notices should be published not less than once each week for the period of four consecutive weeks, the last publication to be not less than thirty days prior to the return day named in the notice, as you will see by reference to the second paragraph in Section 15 of Chapter 22 of the Laws of 1899; but the statute does not require that the publication must be on the same day in each week. If you cannot arrange to have your newspaper change the date of the issue for that one week, probably you would better let the publication run for five weeks, beginning with the next preceding issue before the 2nd of January. This, I believe, would probably be held good in the courts, but I think the method first above suggested would be preferable.