

Opinion No. 12-967

December 14, 1912

BY: FRANK W. CLANCY, Attorney General

TO: Mr. W. C. Burnett, Santa Rosa, N. M.

DELINQUENT TAX LIST.

Delinquent tax lists to be published in Spanish and English under Sec. 5, Chap. 49, Laws of 1912.

OPINION

{*123} Mr. Lucas has asked me to inform you as to an opinion believed to have been given by me as to the publication of delinquent tax lists in Spanish, as well as in English.

To the best of my recollection, I have not given any opinion on that exact point, but I did write a letter last month upon the question of the publication of the proceedings of County Commissioners in Spanish, as well as in English, and that question is similar to the publication of the delinquent tax lists. I think, however, that it may be a little plainer that the tax lists, under certain circumstances, shall be published in Spanish, as well as in English.

Section 5 of Chapter 49 of the Laws of 1912, provides that delinquent tax lists, and some other matters referred to, "shall be published in the English language in some newspaper of general circulation published in the county wherein such publication is required once each week for four successive weeks." Section 9 of the same act, omitting the proviso which does not affect this matter, reads as follows:

"Except as otherwise provided in this act, in counties wherein there is published a newspaper of general circulation at least thirty per cent of the reading matter of which is in the Spanish language, publications referred to in this act, required by law to be made, shall likewise be published in the Spanish language in such newspaper."

I am of opinion that this is supplemental to the provisions in Section 5 and not in conflict therewith and that where there is such a newspaper as is described in Section 9 the publication of the things enumerated in Section 5, including the delinquent tax lists, must also be published in Spanish in that newspaper.