

## Opinion No. 13-1031

May 2, 1913

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

**TO:** Mr. Alexander Read, District Attorney, Santa Fe, N. M.

### **PUBLICATION OF DELINQUENT TAX LISTS.**

Language of notice of sale of property for delinquent taxes.

### **OPINION**

{\*196} I have had some inquiries from county officers as to whether, under the provisions of Section 34 of Chapter 84 of the Laws of 1913, it is necessary for the collector to publish the whole of a delinquent tax list within forty-five days after the first day of June of each year, or merely a notice stating that the property will be sold. I have been compelled to decline to answer these inquiries because the district attorneys are the proper legal advisers of county officers. It seems to me proper, however, in order to avoid possible lack of uniformity, to express to all of the district attorneys my own view on this subject in the hope that it may be of some assistance.

The section referred to requires that the collector shall publish "notice that he will on the day specified in said notice, at the hour of ten o'clock in the forenoon at the court house of the county, offer for sale, separately and in consecutive order, each parcel of property upon which any taxes are delinquent, as shown by the tax rolls, or so much thereof as may be necessary to realize the respective amounts due." I believe that a notice in the language of the statute, without setting out the names of the delinquent tax payers, or a description of the property, will be sufficient. I suggest that the notice should be in the statutory language above quoted, with the addition of what appears in the remainder of the section about the same continuing until not later than four o'clock in the afternoon and from day to day, at the same hours, until all of said property shall be sold or until the amounts due shall be paid or realized, but that such sale shall not continue for more than thirty days.

The language used in this statute is so entirely different from that to be found in Section 15 of Chapter 22 of the Laws of 1899, which chapter is specifically repealed by the first section of the act of 1913, as to evidence a legislative intent to have something different as to this publication from what we have had in the past as to what must be contained in the published notice; and if we should hold that the names of the tax payers and a description of the property should be included in the notices to be published under the new law, that legislative intent would certainly be nullified as we would then be proceeding substantially in the same manner provided by the older statute. There can be no doubt that the legislature intended to do away with the large expense of

publishing long delinquent tax lists, which cost a great deal of money and have been of but little practical benefit.