

Opinion No. 13-1038

May 12, 1913

BY: FRANK W. CLANCY, Attorney General

TO: Hon. H. B. Hamilton, Carrizozo, N. M.

DELINQUENT TAX LISTS.

How delinquent tax lists should be published.

OPINION

{*203} I have received your letter of the tenth instant relative to delinquent tax publications in which you say that in two of your counties the list was not published last winter because there were not newspapers coming out with an issue on the second of January, and you ask whether under the new law these can be published by stating in the notice that the sale will be for two years instead of one, or should last year's list be published in full on the first week of January as provided by Chapter 49 of the Laws of 1912. My opinion is that the last law was intended as a complete enactment on the whole subject, and that any future publication must be in accordance with its provisions, and that all delinquent sales must be advertised as provided in Section 34. You will notice that the act says that the collector is to offer for sale "each parcel of property upon which any taxes are delinquent, as shown by the tax rolls." This language appears to cover not only the taxes last levied, but any taxes which are delinquent as shown, not by the last tax roll alone, but by the tax rolls generally. Therefore, it would appear to be sufficient in the publication notice for the collector to indicate for what years the delinquent taxes are shown on the tax rolls.

You will notice that as to sales of certificates for property struck off to the county, the collector must include a description of the property, the amount due, and the name of the person against whom the taxes are assessed.

I agree with you that as to tax sale notices, publication of which is not valid because made under the old law after the law of 1912 was passed, that those years may be included in the notice to be published in the coming summer. They must be treated the same as though no publications had been made.

I have not drafted form of notice of such sales, although it was quite fully indicated in some letters which I have written, but I will try to make a draft thereof and send it to you herewith.