

Opinion No. 13-1113

September 27, 1913

BY: FRANK W. CLANCY, Attorney General

TO: Honorable Howell Earnest, Secretary, Board of Equalization. Santa Fe, N. M.

ASSESSMENT BOOKS.

County assessors to prepare assessment books in duplicate.

OPINION

{*289} I have your letter of yesterday, in which you ask my opinion as to whether three or two sets of assessment books shall be furnished to the counties, under the provisions of Chapter 84 of the Laws of 1913.

You call attention to the fact that Section 14 of that act requires that each county shall be furnished with a triplicate set of the assessment books, and to the further fact that, by Section 15, it is made the duty of the county assessor to prepare such assessment books in duplicate. It is apparent, from the latter section, that the third assessment book provided for in Section 14, would be of no use whatever and there can be no good reason assigned for furnishing a book which would be no more than so much waste paper. I have understood from you that, omitting the third book will cause quite a material saving of expense and, on that account and in view of the fact that every purpose of the law will be served by furnishing two books only to each county, I advise that you take the responsibility of furnishing two only, instead of three.