

Opinion No. 13-992

February 24, 1913

BY: FRANK W. CLANCY, Attorney General

TO: Honorable W. G. Sargent, State Auditor, Santa Fe, New Mexico.

STATE BOARD OF EQUALIZATION.

State Board certifies result of its labors to county and municipal taxing authorities.

OPINION

{*157} I have received your letter of even date herewith, calling my attention to Section 9 of Article VIII of the Constitution and to Section 2635 of the Compiled Laws of 1897, and asking my opinion as to who is charged with the duty of certifying to the different taxing authorities the proceedings of the meeting of the State Board of Equalization.

I am of opinion that the constitutional provisions supercede the old statute, except so far as the duties imposed on the board by the statute are preserved, and it is on account of that provision, I assume, that some doubt may have arisen in your mind. Section 5 of the same article of the Constitution creates a new and different board and declares that, until otherwise provided, the new board shall have and exercise all the powers vested in the territorial board. It can hardly be said that the mode of certifying the results of its labors, in fixing the value of corporate property, would be covered by the language as to powers of the board. The language of said Section 9 appears to be clear and complete in itself and requires the state board to determine the value of certain corporate property and to "certify the value thereof as so determined to the county and municipal taxing authorities." This, I believe, imposes the duty of certification upon the board, itself.