

## Opinion No. 14-1179

March 31, 1914

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

**TO:** M. T. Otero, Assessor of Valencia County, Los Lunas, New Mexico.

### TAXES.

Value of property of telephone companies assessed by state board, and company need not make a return to county assessor.

### OPINION

{\*36} I have just received your letter of the 29th inst., enclosing other letters from S. E. Hamer, Tax Agent of the Mountain States Telephone and Telegraph Company, and your District Attorney, Edward D. Tittman.

It appears from those letters that Mr. Hamer protests against the addition of a penalty to the assessment of his company in your county on account of their failure to make a return of their property to you before the end of February, and that Mr. Tittman is inclined to believe that the certification of the value of the property of the company in your county made by the State Board of Equalization, as required by Section 3 of Chapter 81 of the Laws of 1913, might be considered a sufficient assessment. Your view was that the provisions of Sections 2 to 8, both inclusive, of Chapter 84 are applicable to this assessment and that by Section 10 of the same chapter it was your duty to add the penalty of twenty-five per cent.

I feel compelled to agree with Mr. Tittman, not only that the taxation laws of 1913 are not clear, but also that the assessment of the property of such corporations as are mentioned in Section 1 of Chapter 81 of the Laws of 1913, by the State Board of Equalization is all the assessment that is necessary and that those corporations, when the State Board has fixed the value of their property, need not make any return at all under the requirements of Chapter 84. When an assessor receives the certification from the State Board of the amount of property in the county belonging to such a corporation, he has all the information necessary to put on the tax roll the value of the property of the company. The only additional information of any value might be a statement as to property in different school districts where there might be special school taxes, and I infer from the language used in Mr. Hamer's letter that he did furnish a statement so as to show the distribution of the values certified by the State Board.

His letter is perhaps unnecessarily peremptory and almost harsh, but that can make no difference in our official action upon such a matter.

I return the two letters which you enclosed and will send a duplicate copy of this letter to Mr. Tittman for his information.