

## Opinion No. 14-1275

July 15, 1914

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

**TO:** Mr. W. C. Burnett, Santa Rosa, New Mexico.

### **DELINQUENT TAX LIST.**

Publication of delinquent tax list.

### **OPINION**

{\*137} I have just received your letter of the 12th inst. in which you ask, in substance, whether the notices as to sale of property for delinquent taxes, for which provision is made by Sections 34 and 36 of Chapter 84 of the Laws of 1913, must not be published in Spanish as well as in English in counties where there are papers published in both languages in pursuance of the requirement to that effect in Chapter 79 of the Laws of 1909.

Attention should first be called to the fact that Chapter 79 of the Laws of 1909 was specifically repealed by Section 11 of Chapter 49 of the Laws of 1912, and need not be considered. It is true, however, that Chapter 49 of the Laws of 1912 contains a provision in Section 9 requiring all publications referred to in the act, among which are delinquent tax lists, required by law to be made, shall be published in Spanish in counties where there is a newspaper of general circulation, at least thirty per cent of the reading matter of which is in Spanish, but I am of the opinion that this is done away with, so far as the notices provided for by Sections 34 and 36 of Chapter 84 of the Laws of 1913, are concerned. I have this opinion for two reasons, the first being that in Chapter 49 of the Laws of 1912, the only reference to anything of this kind is in Sections 4 and 5. Section 4 has a provision that delinquent tax lists shall be published in January, while Section 5 merely mentions delinquent tax lists. As the law then stood the delinquent tax lists were those things described in Chapter 22 of the Laws of 1899, while Section 34 of Chapter 84 of the Laws of 1913, provides an entirely different sort of lists to be published, and this furnishes some ground for holding that the act of 1912 cannot be considered as referring to the new kind of lists.

As to Section 36 of Chapter 84 of the Laws of 1913, that is an entirely new and different list from any theretofore in existence and different from the one provided for in Section 34.

Another reason for my opinion is that Chapter 84 of the Laws of 1913 was clearly intended by the legislature to cover the whole subject of the assessment of property, collection of taxes and enforcement of the liability of delinquents. It specifically repealed the general pre-existing law on the subject in its first section and it is a cardinal rule of

construction of statutes that where a new law is clearly intended to cover the whole subject, it displaces all previous statutes relating to the same matters and as Chapter 84 merely directs the publications provided for in Sections 34 and 36, it cannot {<sup>\*138</sup>} be assumed that it was the intention of the legislature that they should be published in any but the English language.