

Opinion No. 14-1299

August 15, 1914

BY: FRANK W. CLANCY, Attorney General

TO: Honorable W. E. Kelley, Socorro, New Mexico.

DELINQUENT TAX LIST.

Publication of delinquent tax list.

OPINION

{*156} Your letter of the 11th instant was received here on the 13th, but I have had no opportunity sooner to answer. I believe that it would not be safe for a county collector at this time to begin the advertising of the delinquent tax list which, by Section 34 of Chapter 84 of the Laws of 1913, should be prepared and published within forty-five days after the first day of June in each year. I am of opinion that the publication would be sufficient if it were begun within the forty-five days, but not later. The general law, as you know, on the subject of tax sales is that every statutory detail and requirement must be complied with or the sale is not valid. It might well be argued that owners of property upon which taxes have been levied are under no obligation to take notice of any advertising of delinquent tax sales except at the time provided by statute, and that advertisements made at any other time would, therefore, be insufficient.

The failure of a county collector to perform this manifest and important duty is a strong additional argument in favor of taking everything connected with the assessment of property and collection of taxes out of the hands of county elective officers and centralizing the power in some state board or commission. It is true that such a collector might be removed from office in the manner provided by Chapter 36 of the Laws of 1909, and we would then probably get a better officer in his place, but that would be no sufficient remedy for the evil which has already been done.