

Opinion No. 14-1390

November 25, 1914

BY: H. S. CLANCY, Assistant Attorney General

TO: Max H. Montoya, Esq., Treasurer and Collector, Socorro County, Socorro, New Mexico.

TAXATION.

When delinquent taxes commence to bear interest.

OPINION

{*250} I have your letter of the 24th instant in which you state that the tax rolls of your county will not be in your hands upon December 1, 1914, the date fixed by law when delinquent taxes commence {*251} to bear interest under the provisions of Section 31 of Chapter 84 of the Laws of 1913, and you inquire whether the time for the payment of such taxes can be extended, and if so, about how much time would be reasonable.

This question has arisen before, and it was the opinion of this office then, and it is now, that it would be unjust to impose interest on tax-payers before the collector was authorized to receive payment and give receipts, and that no collector ought to be held responsible for failure to collect such interest except from some date after the tax rolls were delivered to him. As to what that date should be, it is hard to say, but I am informed that some of the collectors fixed a period of twenty days after the delivery of the tax rolls to them, and others thirty days. Judge Medler, of the third judicial district, takes the same view that this office does, which makes it the law for that district at least, and I am inclined to believe that the judge of your district would arrive at the same conclusion were the matter presented to him.