

## Opinion No. 15-1424

January 22, 1915

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

**TO:** Mr. Manuel Martinez, Assessor, Sandoval County, Bernalillo, N. M.

**A county assessor has no authority to receive money for liquor licenses.**

### OPINION

{\*16} I have today received your letter asking whether you can retain money which you may receive for liquor licenses until the case against the sheriff is tried in court, or whether you must turn that money in to him at once. As assessor, you have no lawful authority to receive any money whatever for liquor licenses. If you will refer to Section 6 of Chapter 108 of the Laws of 1901, which section is still in force, you will see that your duty is clearly prescribed and that all that you have to do with any liquor license is to fix the amount of the tax required to be paid and report the same to the county clerk. You have nothing further to do with the matter.

It then becomes the duty of the clerk to issue a license and to deliver it to the sheriff of the county, who must collect the amount due thereon and deliver the license to the party for whom it was issued. The sheriff must not deliver the license until the money is paid and if the applicant for a license does send any money to you, you would have to consider yourself as merely his agent for the delivery of the money to the sheriff. The fact that there is a case pending against the sheriff can make no difference unless the court should make some order suspending him or directing him not to collect money.