

Opinion No. 14-1404

December 29, 1914

BY: FRANK W. CLANCY, Attorney General

TO: Mr. J. A. Israel, Tax Agent, Colorado & Southern Railroad Co., Denver, Colorado.

TAXATION.

Amendment to Article VIII of Constitution took effect as soon as the election was closed.

OPINION

{*264} Your letter of the 26th inst. was received here just as I was leaving for the southern part of the state, returning today.

We have become convinced that the amendment to the Constitution voted on at the election in November, took effect as soon as the election was closed and that any certificate issued by the State Canvassing Board declaring that the amendment was adopted by the people, would be only evidence of the adoption by the people of the amendment at the time of the election. Therefore, the State Board of Equalization has gone out of existence and cannot properly attempt to do any official act, and we cannot hold any meeting nor make any assessment on railroads or other property as we have done in the past. Any attempt on our part to do anything of that kind, could and would properly be regarded as an attempted usurpation of power, the only effect of which would be to confuse and complicate the tax situation for the coming year.

There can be no doubt that the legislature will act promptly upon the assessment matters, and especially, as to the assessment of property which was committed to the former State Board of Equalization by Chapter 81 of the Laws of 1913.