

## Opinion No. 15-1438

February 20, 1915

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

**TO:** Mr. Andrew Norice, Bland, New Mexico.

**\$ 200.00 exemption from taxation as head of a family.**

### OPINION

{\*27} I have received your letter of the 18th inst. relative to your last year's taxes. You complain that last year no assessor came to Bland or sent any blanks so that you had no chance to assess your property, but I believe that the law makes it the duty of every taxpayer to make a return whether distinctly called upon to do so by the assessor or not. You say that your property was assessed at {\*28} \$ 980, without allowing you any exemption and the first you knew about this was when you received a notice in December for the first half of your taxes amounting to \$ 7.57. In order to obtain the \$ 200 exemption, the taxpayer must make an affidavit as required by the statute and the assessor cannot allow any exemption unless that affidavit is made.

You say that on the 10th of January, the tax collector was at Bland and that you deposited the money in his store for the first half of your taxes and he was to send you a receipt by return mail, but on the 10th of February there came a receipt for the whole amount of taxes, \$ 15.12, with a penalty on the whole amount. There must be some mistake about this as he could not charge penalty or interest except on the first half which had already become delinquent, while the second half will not become delinquent until next summer.

He is quite right in saying that he has no authority to change anything on the tax roll or to make any allowance for the penalty. Perhaps when you speak of penalty you mean a penalty added by the assessor himself on account of your failure to make any return.

Any real injustice which has been done to you in this matter can be remedied only by obtaining an order of the district court through the district attorney. The statute of 1913 is very clear on this subject. If the district attorney will not act, you can make complaint to the district court yourself, but the amount involved is evidently not large enough for you to assume any such burden of expense as would be necessary. I advise that you send a statement of the matter to Mr. Manuel U. Vigil at Albuquerque, as he is the District Attorney for Sandoval county and I have no doubt that he will give the matter proper attention.