

**Opinion No. 15-1457**

March 3, 1915

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

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

**As to arriving at the average value of merchandise on hand during a year for purposes of taxation.**

**OPINION**

{\*45} I have today received your letter of the 25th of February in which you ask whether the language in Section 2 of Chapter 84 of the Laws of 1913 as to the average value of merchandise for the year refers to an average taken from the invoices or the sales. My understanding of this language is that it means the average value of the merchandise on hand throughout the whole year, and that average must be arrived at by a consideration of different elements. If a merchant, as most of them do, takes an account of stock only once a year, by comparing the inventories taken at that time together with an account of purchases made during the year, he can arrive at the average value.

You also say that you would like to know what constitutes in law the head of a family, and by this I suppose you refer to the exemption which is allowed to each head of a family to the amount of \$ 200. I do not know what particular point you have in mind as having given you trouble in defining the meaning of this language. Section 5 of Chapter 84 of the Laws of 1913 declares that this exemption shall extend to property title to which is held by the wife as well as to property title to which is held by the husband, but not so as to give two exemptions to one family. It has been held that a widow may be considered the head of a family. I believe it has also been decided that a man or woman, with minor sisters or brothers dependent upon him or her, can be considered the head of a family.

If this does not answer your difficulty, please write me again and I will promptly respond.