

## Opinion No. 15-1453

March 2, 1915

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

**TO:** Mr. A. B. Baca, Assessor, Socorro, N. M.

**As to whether a county assessor must visit every precinct to fix values and make assessments.**

### OPINION

{\*42} Yesterday I received your letter of the 27th ult. in which you ask, in substance, as to whether Chapter 84 of the Laws of 1913 repeals the earlier law which required the assessor to visit each precinct of the county, and in this connection you say that in your county the territory to be covered is so great that the salary fixed by the legislature is not sufficient to meet the expense of traveling.

Your statement as to the inadequacy of the salary to meet traveling expenses if you have to visit every precinct in your county, is evidently true when we consider that the county is nearly one hundred and eighty miles long from east to west and about eighty miles wide from north to south.

Your suggestion is that the necessity of visiting the different precincts seems to be obviated by the law of 1913 because the taxpayers are obliged to render a sworn statement of their taxable property, but under the old law this was equally the case, and in addition the taxpayers were required to state the values of their property in the return. Under the new law of 1913, the taxpayers are not to fix the values, but the assessor is required to do so, although it is true as you say, that a part of the values of property is fixed by the county commissioners. Of course, the State Board of Equalization no longer does anything as it has gone out of existence. It would seem, therefore, even more necessary than ever that the assessor should visit every precinct and see the property so as to fix its value, but you have evidently overlooked the fact that the Law of 1913, in its first section, expressly repeals Chapter 22 of the Laws of 1899, by which, in its second section there was an amendment to Section 4032 of the Compiled Laws of 1897, which latter section is the one which required the assessor to visit each precinct in the county. There is some room to argue that by this repeal and by the provisions of Section 2 of the act of 1913, the whole of said Section 4032 is repealed, but I do not feel at all certain in my mind as to what the courts might hold on this point.