

Opinion No. 15-1485

March 27, 1915

BY: FRANK W. CLANCY, Attorney General

TO: Mr. S. E. Ferree, Artesia, N. M.

Authority of district attorneys to bring separate suits against individuals for delinquent taxes.

OPINION

{*66} When writing you on the 25th inst. with regard to the authority of district attorneys to bring separate suits against individuals, I overlooked Section 4157 of the Compiled Laws of 1897, which has never been repealed, and which directly authorizes the bringing of suit at law for the recovery of taxes due from any person, or upon any property, where the amount exceeds \$ 100.00. I ought not to have missed this, and can only say that I was writing in such haste and with so little time to look into the matter, that this section, which is not in its natural place in the revenue law, entirely escaped me, although I had distinctly referred to it in an opinion given in August, 1913, which appears at page 258 of the report of this office covering the years 1912 and 1913 of which I assume that you have a copy.