

Opinion No. 15-1523

May 11, 1915

BY: FRANK W. CLANCY, Attorney General

TO: Mr. A. G. Whittier, State Traveling Auditor, Santa Fe, N. M.

Assessors cannot be allowed for additional expense incurred in the preparation of tax rolls.

OPINION

{*108} I have received your letter of yesterday in which you say that you are informed by the county assessor of Torrance County that, after making up the tax rolls for the year 1912, the same were changed in every particular by the State Board of Equalization, and, as a consequence, he has had to employ six additional persons for a considerable period to assist in the work, which he considers to be an additional expense not contemplated by law; and he desires to know if such an expense can be considered as a general office expense and paid for by the county as such, or whether such an expense is to be considered as the employment of deputies and paid for by him from his salary.

If the assessor had completed his tax rolls before the State Tax Commission acted, it is the most extraordinary case of diligence in that particular that I have ever known of, and he ought not to be punished for that great diligence. I am unable, however, to discover in the county salary bill any authority for the payment of this expense in addition to what is allowed him by the terms of that bill. In counties of the third class, to which class Torrance County belongs, as I am informed, the assessor is given a salary of \$ 2400, "which shall include deputies and all expenses except as hereinafter provided." I cannot find anything in the act which thereafter provides for such expense as this. Section 7 of the act directs the county commissioners to purchase and provide the several county officers with all necessary stationery, postage and office supplies, the actual cost thereof to be paid out of the current expense fund, and the cost of such supplies for the superintendent of schools is to be paid out of the general school funds. This is the only provision of the kind which could be applicable to the assessor's office, and I am unable to see that it would cover the expense of extra employes.