

Opinion No. 15-1556

June 16, 1915

BY: FRANK W. CLANCY, Attorney General

TO: Mr. W. H. Merchant, Treasurer, Eddy County, Carlsbad, N. M.

No description of property shall appear in publication of delinquent tax lists.

OPINION

{*139} I have just received your letter of the 14th inst. in which you ask whether the law requires in the publication of the delinquent tax list for 1914, the insertion of real estate descriptions appearing on the unknown owners list.

The last law on the subject of the publication of delinquent tax lists will be found in Chapter 58 of the Laws of 1915, of which I understand that copies will be soon in the hands of the Secretary of State for distribution, and from that act it is quite plain that "no description of said property shall be inserted." Immediately preceding this sentence is a statement that the notice should contain an alphabetical list of the names of the owners of property, the sale of which is advertised, and opposite each name the amount of taxes delinquent with interest and costs, and it might be said that the sentence above quoted refers only to the alphabetical list of names of owners, but I am of opinion that the intention of the legislature was to avoid the expense incident to the publication of descriptions of property, and that in the case of unknown owners there is no necessity for publishing any such description. I believe that all property of such unknown owners would be covered by the general statement in the notice, in accordance with the language of the act, the first paragraph of which remains the same as in Section 34 of Chapter 84 of the Laws of 1913, that the collector will on the dates specified in the notice, offer for sale, separately and in consecutive order, each parcel of property upon which taxes are delinquent as shown by the tax rolls, or as much thereof as may be necessary to realize the respective amounts due.

It may be that I should refer you to your district attorney for advice as to your official duties as he is by law made your legal adviser, and I do not desire even to appear to intrude upon his jurisdiction, but as this is a matter of state-wide interest, I am writing this letter, a copy of which I will send to Mr. Scott for his information.