

Opinion No. 15-1573

July 3, 1915

BY: FRANK W. CLANCY, Attorney General

TO: Honorable Alvan N. White, State Superintendent of Public Instruction. Santa Fe, New Mexico.

County treasurer has no right to deduct eight per cent from fees received from school teachers who attend county institutes.

OPINION

{*152} I have just received your letter of the 30th of June, enclosing a communication from Superintendent Jose Montaner, of Taos County, together with your reply thereto.

It appears from Mr. Montaner's letter that when he paid over to the county treasurer the sum of \$ 258.00 of fees received from the eighty-six teachers who attended the county institute, the treasurer deducted from that amount eight per cent for the county salaries fund, which Mr. Montaner says he believes he had no right to take. You agree with what Mr. Montaner says, and I agree with both of you. The treasurers of the counties, by Section 12 of Chapter 12 of the Laws of 1915 are directed to create the county salary fund, and the provision about the eight per cent is to be found in the next section, which declares that from all taxes and licenses eight per centum shall be deducted and covered into the county salary fund. The treasurer has no right to make the deduction of eight per cent except from taxes and licenses collected. The county institute fees cannot be considered as either taxes or licenses, and therefore, the deduction is unauthorized.