

**Opinion No. 15-1539**

June 2, 1915

**BY:** H. S. CLANCY, Assistant Attorney General

**TO:** Hon. K. K. Scott, District Attorney, Roswell, N. M.

**Publication of delinquent tax lists.**

**OPINION**

{\*120} I am in receipt of your letter of the 29th ult. in which you ask for the opinion of this office as to whether that portion of Sec. 5, Chap. 49 of the Laws of 1912 reading: "Delinquent tax lists shall be published in the official newspaper," has been repealed by Sec. 34, Chap. 84 of the Laws of 1913 as amended by Sec. 1 of Senate Substitute for House Bill No. 77, passed by the legislature of 1915.

It is the opinion of this office that the language above quoted from Sec. 5, Chap. 49 of the Laws of 1912, was repealed by Sec. 34, Chap. 84 of the Laws of 1913, which provides that delinquent tax lists shall be published "in some newspaper published in his county." The language of the act of 1915 is "in some newspaper published and of general circulation in his county," so that it is apparent that the legislative intent was not to restrict the publication of delinquent tax lists to the official newspaper of a county.