

Opinion No. 15-1569

June 30, 1915

BY: FRANK W. CLANCY, Attorney General

TO: Cimarron Publishing Company, Cimarron, New Mexico.

As to the credit of the amount of a county warrant upon delinquent taxes. No statute directing the designation of a county newspaper.

OPINION

{*148} I have just received your letter of the 28th instant in which you say, in substance, that upon the presentation of a county warrant to the county treasurer, he refused to pay it or to credit the amount thereof on your taxes, which became delinquent. If the warrant were properly drawn it would have printed or stamped upon it the language specified in Section 1 of Chapter 101 of the laws of 1901, which reappears as Section 5485 in the recent codification. That language is to the effect that the warrant is subject to the payment of any taxes due from the payee, or any assignee of the warrant, as shown by the tax rolls, to be deducted from the amount of the warrant. I cannot imagine any reason why the treasurer would not receive the warrant and apply it on your taxes if the taxes were more than the amount of the warrant. I have tried many times to impress upon all tax collectors the idea that they should never refuse to receive money even though it were less than the full amount due from the tax-payer.

You further ask whether it is in violation of the state constitution for county officers to give any paper in the county commercial or job printing unless that paper has been designated an official paper. I do not know of anything in the constitution which would have any bearing on such question, and while there are in a number of statutes, references made to county official newspapers, yet I believe there is no statute in force directing the designation of a county paper. You will find, however, in Section 4078 of the Compiled Laws of 1897, which reappears as Section 1234 of the codification of 1915, the following:

"When the county commissioners of the several counties have chosen a county printer, each county official shall employ the said printer for all county printing within his control."

There is no law providing for the naming of a county printer except as it may be implied from this section.