

Opinion No. 15-1674

November 6, 1915

BY: FRANK W. CLANCY, Attorney General

TO: Mr. Thomas Hughes, City Clerk, Albuquerque, New Mexico.

Cities must keep within the three mill limitation in their tax levies for general library, park and water funds.

OPINION

{*246} I have your letter of the 2nd inst. in which you ask me whether the city will be required to keep within the three mill limitation in its levies for all of the following funds: General, Library, Park, Water and City Hall. You say that Mr. James of the Tax League has advised that the three mill limitation must include everything except the City Hall levy, and that a special levy may be made for that as for the interest funds, as it is really a public debt.

It appears to me that Mr. James is quite correct in his opinion. The last sentence in the first paragraph of Section 12 of Chapter 54 of the Laws of 1915 distinctly declares that,

"The maximum rate of tax to be levied for city, town or {*247} village purposes or uses, shall not exceed three mills on the dollar."

The last paragraph of that section is that,

"The foregoing limitations shall not apply to levies for payment of the public debt or interest thereon."

I see no way of avoiding the conclusion that all taxes for city purposes or uses, with the exception of the tax for the payment of the public debt, must be kept within the three mill limit.