

Opinion No. 16-1732

February 9, 1916

BY: FRANK W. CLANCY, Attorney General

TO: Mr. J. A. Lowe, Socorro, New Mexico.

Counties pay for the publication of delinquent tax lists.

OPINION

{*303} I have received your letter of yesterday asking whether, under the present law, the County Commissioners are required to pay for the publication of the delinquent tax list which is to be published under order of the county treasurer.

There is no distinct provision of law as to how payment shall be made for the publication of the delinquent tax list, but it is a general county expense and I am unable to see any way by which the payment can be made except from the general county fund by the board of county commissioners. The statute appears in Chapter 58 of the Laws of 1915 and directs the treasurer and ex-officio collector to prepare a notice that he will, on a date specified, offer for sale each parcel of property upon which taxes are delinquent as shown by the tax rolls. It cannot be expected that the treasurer himself will pay for this publication, and the conclusion is inevitable that the county must pay this expense.

I do not think that the county commissioners are deprived of all discretion as to the amount of the bill, which must fall within the limit fixed in Section 4644 of the codification. I do not understand that that section necessarily requires payment at the rate therein fixed, but that rate should be considered as a maximum rate above which no charge can properly be made.