

Opinion No. 17-1977

April 13, 1917

BY: HARRY L. PATTON, Attorney General

TO: State Tax Commission, Santa Fe, New Mexico.

State Tax Commission Cannot Raise or Lower the Valuation of Particular Parcels of Property

OPINION

I am in receipt of your recent letter in which you ask for an opinion as to whether or not your commission has authority to raise or lower the valuation of any particular parcels of property under the provisions of Section 6, Chapter 54, Laws of 1915. The portion of the section which you want construed and quoted by you is as follows:

"The Commission shall, by order duly made and entered on its records increase or decrease, as the case may be, the total valuation of all the property in said county subject to taxation, as shown by such assessment rolls, except the property the valuation of which shall have been fixed by previous orders of the State Tax Commission, and except property which the Commission shall find to be assessed at its actual value."

In my opinion under this section you do not have authority to increase or decrease the valuation of particular parcels of property. Your authority in such instance is confined to "the total valuation of ALL property in said county." However, under the express provisions of this act you are authorized to increase or decrease the total valuation of the property and you may except therefrom, property which you shall find to be assessed at its actual value.

In my opinion, however, you are granted wide latitude under the provisions of Section 8, Chapter 54, wherein you are authorized to add to the tax roll any property which has been omitted therefrom, in whole or in part. To illustrate, if a taxpayer shall fail to give in his property, whenever upon examination or investigation, it is determined that property has been omitted, in whole or in part, it is your plain duty to proceed as authorized in this section. The part of the section referred to reads as follows:

"It is hereby made the duty of the State Tax Commission to ascertain whether any property subject to taxation in any county has been omitted from the assessment roll, in whole or in part, or has been listed therefrom by incorrect or inadequate description, and in any such case the said Tax Commission shall certify the fact of such omission or incorrect or inadequate description to the county assessor, together with a correct and adequate description of such property, real or personal, the number, quantity, amount of acreage thereof and the name and postoffice address of the owner, if known. The

assessor shall forthwith place the same upon the assessment roll in accordance with such certificate and at the actual value of such property. Any person aggrieved by such action shall have the right of appeal and hearing as in other cases of assessments."