

Opinion No. 17-2061

October 18, 1917

BY: HARRY L. PATTON, Attorney General

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

Eighteen Mill Limit for Special School Tax Not Altered by Chapter 54, Laws of 1915, Providing for a Full Instead of a One-Third Assessment.

OPINION

This is to acknowledge receipt of your letter of this date, from your Secretary Mr. Asplund, asking for a construction of Section 5, Chapter 79, Laws of 1915, with reference to the amount of levy which may be made for special school tax, under the provisions of said act. The part of the section referred to which relates to this subject, reads as follows:

"And provided further, that the special school tax which may be levied in accordance with the provisions of this act shall not exceed eighteen mills on each dollar of the assessed valuation of the property in any county."

It is suggested in your letter that it is claimed that this law was framed with the one-third valuation of tangible property in mind, and that the bill for the act was under consideration at the time the general tax law, Chapter 54, Laws of 1915, was enacted. Chapter 54 provides for the assessment of all property at its actual value. Prior to that time taxes had been paid upon a basis of one-third of the actual value of the property. It is argued that when the bill creating Chapter 79 was drawn, it contemplated the taxation at one-third of the value, and that after Chapter 54 was enacted, the eighteen mills authorized to be levied under Chapter 79 should be reduced correspondingly to read six mills. Chapter 54 was approved on March 12th, while Chapter 79 was not approved until March 16th. If such had been the intent of the Legislature, the provisions of Chapter 79 could have been amended to read six mills instead of eighteen mills after the passage of Chapter 54. Since these two enactments, we have had a regular and special session of the Legislature, but neither saw fit to make such amendment. It is a recognized rule of law that the provisions of a statute may be repealed by a subsequent statute, but I know of no rule of law by which the provisions of a statute would be altered or modified, by a former statute.

In my opinion the provisions of Chapter 79 referred to is in force as enacted and above quoted.