Opinion No. 19-2262

May 16, 1919

BY: HARRY S. BOWMAN, Assistant Attorney General

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

Tax Assessment Sheep and Goats of Non Residents.

OPINION

We have your letter of May 2nd, in regard to taxation in this state of goats and sheep of non-residents.

The law regarding the taxation of sheep and goats of non-residents, which is contained in sections 5442 and 5443, Code of 1915, is rather peculiar, in that it provides for a procedure different from that for the taxation of any other property or any other class of persons in this state.

You state that, assuming that sheep of a non-resident are found in the state in the month of January, 1919, the tax rate for the year 1919 would apply, but we believe that in view of the provision of Chapter 56, Laws of 1915, wherein it is provided that sheep and goats shall be assessed as of the 15th day of March, that sheep and goats under sections above mentioned of the Code would be assessable under the 1918 rate of taxation and not under that of the year 1919. The tax assessment year for sheep and goats of non-residents under the provisions of Chapter 56, Laws of 1915, are from the fifteenth day of March to the fifteenth day of March of the following year, and the assessor would therefore be justified in assessing such animals found in his county the first day of January, and levying a tax based upon the 1918 rate of assessment.

By virtue of the provisions of House Bill 306, passed at the recent session of the legislature, the date of assessment for sheep and goats has been changed to the first day of May, and therefore any sheep and goats found in any county by any assessor, after the provisions of this law become effective, up to the first day of May would be assessed upon the rate of taxation based upon the rate of the preceding year.

We are of the opinion that sections 5442 and 5443 are in full force and effect and have not been modified by any subsequent legislation, except in so far as the time of making the assessment is concerned, which question has been fully treated above.