

Opinion No. 20-2601

June 3, 1920

BY: O. O. ASKREN, Attorney General

TO: Mr. Will P. LaPoint, Las Cruces Citizen, Las Cruces, New Mexico.

Printing of Delinquent Tax Lists. Official County Printing.

OPINION

I have your letter of the 31st ultimo requesting an opinion regarding the necessity for Boards of County Commissioners to have printed in the county's official newspaper, the delinquent tax lists of such county, and also whether other county printing should be done by such newspaper.

On July 15, 1919, I rendered an opinion to Mr. E. J. Armijo of Taos, New Mexico, wherein I advised him that Section 1234, Code 1915, had been impliedly repealed by Chapter 58, Laws 1915, insofar as the former required the delinquent tax lists to be published in the official newspaper of the county.

Since writing the foregoing opinion my attention has been called to the case of Torres vs. Board of County Commissioners, Socorro County, 23 N.M. 700; 171 Pac. 519, wherein this very question was before the Supreme Court of this state for determination, and the Court held that Section 1, Chapter 58, Laws 1915 impliedly repeals Section 1234, Code 1915, and that the publication of delinquent tax lists was governed by the later enactment which provides that the treasurer should publish such tax lists "in some newspaper published in and of general circulation in his county." Therefore, the views expressed by me in the opinion of July 15, 1919, to Mr. Armijo, have been sustained by the case above named.

Insofar as other county printing is concerned, I am of the opinion that Section 1234, Code 1915, still governs and that such county printing should be done by the paper designated by the county commissioners as the official county newspaper.