

**Opinion No. 21-2788**

January 17, 1921

**BY:** HARRY S. BOWMAN, Attorney General

**TO:** Mr. Felipe Baca, County Assessor, Santa Rosa, New Mexico.

**Authority County Commissioners to Pay Additional Compensation for Preparation Tax Rolls.**

**OPINION**

{\*18} I have your letter of the 12th instant asking for an opinion regarding the authority of the county to pay you for work upon the tax rolls which should have been performed by your predecessor in office.

Chapter 112, Laws 1915, provides for salaries of all county officers, and Section 6 of that Act prohibits any county officer from accepting or receiving to his own use, or for or on account of deputies of clerks appointed by him or employed in his office, or on account of expenses incurred by him or by any deputies or clerks for or on account of his office, any salary, compensation, allowances, fees or emoluments in any form whatsoever, other than allowed in that Act.

You will note, therefore, that unless there is a provision in the Act authorizing the employment of an assistant in your office, that the County Commissioners would not be empowered to pay you or any other person any additional compensation for performing the services mentioned in your letter. It is contemplated by this Act that the salary provided for therein shall be full compensation for such services as shall be rendered by county officers in their various capacities.