

Opinion No. 21-2990

June 3, 1921

BY: A. M. EDWARDS, Assistant Attorney General

TO: Mr. J. E. Saint, Chief Tax Commissioner, Santa Fe, New Mexico.

Power of Tax Commission to Reduce Valuations Grazing Lands and Live Stock.

OPINION

{*62} This office is in receipt of your letter of May 27th asking whether the Tax Commission has authority to reduce taxes on grazing lands and cattle where the value has already been fixed. It is suggested in your letter that by reason of the drought in certain counties in the southern part of the state, cattle are dying for lack of food and the grazing lands are parched.

While this is a serious emergency, and the collection of the regular taxes may be a hardship upon those taxpayers who are affected by such conditions, yet, we know of no authority under the law whereby the Tax Commission can grant relief by reducing the assessments already made.