

Opinion No. 21-2993

June 3, 1921

BY: A. M. EDWARDS, Assistant Attorney General

TO: Mr. P. S. Bennett, County Treasurer, Lovington, New Mexico.

Payment of Taxes Upon Part of Property Assessed.

OPINION

{*63} Your letter of May 25th last should have been addressed to the District Attorney of your district, who is your legal adviser.

Section 5484 of the 1915 Compilation provides that any person may pay taxes due on any item of his personal property without paying the whole of the taxes due from him when such amount can be ascertained from the tax roll or from the schedule returned to the assessor.

The man whom you mention will therefore have the right to pay, and you must receive from him and receipt to him for, any portion of his taxes which he can pay under the above quoted section.

If, however, he refuses to pay upon some property which he has disposed of, for instance, the cattle which you mention, you may, under the provisions of section 5493 of the 1915 Compilation, collect the amount of taxes due upon his cattle or other property disposed of, by distraint and sale of any personal property which the taxpayer may own.