

Opinion No. 21-3177

November 7, 1921

BY: HARRY S. BOWMAN, Attorney General

TO: Mr. H. B. Wallenhorst, Wagon Mound, New Mexico.

Collection of Road Tax by Municipality.

OPINION

{*94} Reply to your letter of the first instant, asking if a village or town may levy a road tax upon persons living within the municipal boundary, has been delayed owing to my absence from Santa Fe for a period of two weeks.

The fact that by state statute a road tax is imposed upon certain persons does not deprive a municipality from imposing a similar {*95} tax upon persons resident within its limits, the funds to be expended upon the roads or streets of such municipality.