

Opinion No. 21-3218

January 5, 1921

BY: HARRY S. BOWMAN, Attorney General

TO: Mr. A. L. Tarlton, County Agricultural Agent, Clayton, New Mexico.

Road Tax Payable By Performance of Labor.

OPINION

{*107} In reply to your letter of the 2nd instant, enclosing copy of letter written me under date of December 19th, regarding the matter of the payment of the 1922 road tax, wish to advise you that I have no recollection of the receipt of the original of your letter.

You ask if persons will not be permitted to work out the three dollar road tax in the year 1922 as in previous years.

Section 15, Chapter 135, Laws 1921, provides for a new method of collecting road taxes in New Mexico. We are of the opinion that the method of collection therein prescribed is not exclusive, but that the former method of payment of the tax by labor on the roads is still in full force and effect and that the tax may be paid by the performance of labor in accordance with the provisions of the law existing prior to the enactment of the above mentioned section.

You also ask if the Board of County Commissioners would be authorized to use certain of the general county funds for agricultural extension work, although no provision for the use of the moneys for such purpose was provided for in the annual budget.

There can be no legal objection to the use of the general county funds for such a purpose if the moneys so used are saved from some account or fund for which they were intended when the budget was approved. If you can secure from the state authorities having in charge the agricultural extension work an appropriation of money to equal the amount which will be provided for by your county out of funds that were otherwise provided for in the budget, there can be no legal objection to the meeting by the State of the appropriation made for this purpose by your Board of County Commissioners.

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