

Opinion No. 22-3309

March 4, 1922

BY: HARRY S. BOWMAN, Attorney General

TO: Board of County Commissioners, Taos, New Mexico.

Period for Which Deputy Assessors May Be Employed.

OPINION

{*129} The County Assessor of your county, Mr. Eliseo Ortega, has requested me to render an opinion concerning the authority of your Board to make provision for a Deputy Assessor for his office in accordance {*130} with the provisions of Section 236, Chapter 133, Laws 1921, the tax code.

The section above mentioned authorizes the County Assessor to appoint one or more deputies to assist in assessing the property in his county, and that the Assessor shall be allowed as expenses of his office for the employment of deputies, the sum of \$ 1,200.00. The total amount allowed to the Assessor for additional expenses of his office is the sum of \$ 2,400.00, out of which sum, the salaries of the deputies should be paid.

The act further provides that all expense accounts of the Assessors shall be submitted to the Board of County Commissioners and shall not be paid unless approved by said Board.

The question arises as to the period for which an assessor may employ a deputy under the provisions of this act.

There is no limitation of time expressed in the act, for which a deputy may be employed. The only limitation being one of amount of salary, and that is limited to the sum of \$ 1,200.00.

If the Board of County Commissioners deem proper, they may authorize the employment of one deputy for an entire year at \$ 100 per month, or for any shorter period at such salary as they may prescribe. It is possible that deputies might be employed for a period of six months or three months, and the number of deputies may be increased as the length of time for which they are employed is decreased. There is no reason why a deputy may not be employed for an entire year if the Board of County Commissioners are of the opinion that such a deputy is required.

Of course the actual employment of the deputy is left to the discretion of the County Assessor, but the authorization of the payment of the salary of such deputy rests with your Board.