

Opinion No. 22-3312

March 6, 1922

BY: HARRY S. BOWMAN, Attorney General

TO: State Tax Commission, Santa Fe, New Mexico.

Necessity for Inspection Property Prior to Tax Levy.

OPINION

{*130} In reply to your letter of the 4th instant, regarding the necessity to inspect property in order to make the proper tax assessment thereof by the county assessors, which was accompanied by letters from Mr. J. E. Edington, Assessor of Otero County, I wish to advise you as follows:

Section 218, Chapter 133, Laws 1921, requires that an examination of property must be made either by the assessor or his deputy in order for them to determine the value of such property for taxation purposes, and assessors will be derelict in their duty if they fail or refuse to comply with this section of the new tax code.

Additional deputies and appropriations for the payment of such deputies have been provided by the act in order to cover the additional expense of labor connected with such inspections and, therefore, the law in this respect must be obeyed.

In the event that taxpayers refuse to permit assessing officials to make such examinations, then the course suggested by you in your letter to Mr. Edington would be proper. Valuations of property should then be made by the assessor according to his best judgment {*131} and in the event that the taxpayers are dissatisfied with such assessments, they can appear before the county board of equalization or the State Tax Commission in an effort to have the assessments corrected.

I am returning to you herewith the letters which accompanied your inquiry of above date.