

Opinion No. 22-3269

February 9, 1922

BY: HARRY S. BOWMAN, Attorney General

TO: Honorable A. G. Whittier, State Traveling Auditor, Santa Fe, New Mexico.

Payment of Taxes With School Warrants.

OPINION

{*119} This office is in receipt of several inquiries concerning the matter of the use of school warrants issued during the year 1920-1921 for the payment of the 1921 taxes as they appear upon the tax rolls for that year, and in view of the importance of and general interest in the matter mentioned, I am taking the liberty of addressing you upon the subject in order that you may, if you deem it proper, notify county officials as to the proper steps to pursue when such warrants are offered for the purposes mentioned.

Chapter 46, Laws 1921, provides for the issuance of school warrants and their recordation and registration by the county treasurer when presented for payment and they are not paid for want of funds. Such warrants must be numbered in consecutive order, and when funds are thereafter available, the warrants, with interest, shall be paid in consecutive order, and it is provided that no other warrants shall be paid out of such funds until all warrants so registered shall have been paid in full or there shall be available in the hands of the treasurer sufficient funds to pay all outstanding registered warrants and such additional warrants as may be presented to the treasurer. The act further provides that when there is sufficient money in the hands of the treasurer to pay such registered warrants, the president and secretary of the county board of education shall draw an order for the interest on such warrants, and further interest shall cease from the date of such order.

If warrants were to be accepted by the county collector in payment of taxes, such warrants could not be paid in consecutive order as provided for in this act, as they would immediately be paid upon their acceptance by the treasurer in payment for such taxes.

Therefore, it is apparent that school warrants may not be accepted in payment of taxes without violation of the provisions of the above mentioned act.

It is our opinion, therefore, that county treasurers and collectors are authorized to accept county school warrants in payment for taxes due.