

**Opinion No. 22-3385**

April 19, 1922

**BY:** HARRY S. BOWMAN, Attorney General

**TO:** Mr. Ishmael Ulibarri, County Treasurer, Tierra Amarilla, N. M.

**County Treasurers Should Refuse Payment of Warrants Illegally Drawn.**

**OPINION**

{\*145} In reply to your letter of the 10th instant, asking if you as county treasurer are authorized to refuse payment of warrants drawn by the Board of County Commissioners on the county sinking fund or the county salary fund to pay bills properly payable out of the county road fund and the general county fund, I wish to advise you as follows:

You are not only authorized but it is your duty to refuse payment of warrants improperly or illegally drawn and in the event that you are remiss in such duty your official bond would be liable for any loss occurring by reason of such violation of the law.

The fact that warrants may be drawn by the board of county commissioners is no authority to the treasurer to pay such warrants if the warrants are not legal or if they are improperly drawn upon one fund to pay expenses properly chargeable to another fund.

Under no consideration can moneys be legally taken from the sinking fund to pay bills payable out of other funds, nor is there any authority to pay moneys collected for one purpose for any other purpose. The treasurer is just as responsible for the proper payment of the county moneys as is the board of county commissioners and it is his duty to take precautions against the improper payment of the county fund.