

Opinion No. 22-3458

June 1, 1922

BY: HARRY S. BOWMAN, Attorney General

TO: Mr. Dillard Wyatt, District Attorney, Roswell, New Mexico.

Collection of Taxes Upon Live Stock About to Be Removed from State.

OPINION

{*159} In reply to your letter of the 29th ultimo, stating that the Assessor of Lea County had collected one month's taxes upon some livestock which were moved out of the state during the month of May, and asking if I have had occasion to pass upon the propriety of the collection of taxes for a limited period upon the removal of livestock out of New Mexico, I wish to advise:

Section 204, Chapter 133, Laws 1921, provides a procedure to be followed in the assessing of livestock brought into the state between April of one year and March of the following year, and prescribes that the value of such livestock shall be found and determined by dividing the actual value by the actual number of days in the year and multiplying the result so found by the number of days in the year that such livestock has been and will be within the state.

If the cattle mentioned in your letter do not fall within the definition of "transient livestock" as prescribed in this section, it is possible that the taxes may be assessed and collected under the provisions of Section 464 of the same Chapter, which provides for the distraint of personal property of those who are, or are about to become, non-residents of the state and are about to remove such property out of the state, taxes being due or about to become due and being unpaid.

If assessed under Section 204, it is my opinion, that the taxes should be assessed, not for one month, but for a full year from April 25th, 1922. There is nothing in the act which authorizes an assessment for any part of a year.