

Opinion No. 22-3622

October 28, 1922

BY: HARRY S. BOWMAN, Attorney General

TO: Honorable Carl H. Gilbert, Santa Fe, New Mexico.

Payment of a Part of Taxes Upon Segregated Taxable Property.

OPINION

{*188} In reply to your oral request for an opinion regarding the authority of a county treasurer to accept part payment of taxes upon the property of an individual, the total amount of whose taxes appears upon the tax roll in an aggregate sum, I beg to advise you as follows:

{*189} Section 411, Chapter 133, Laws 1921, provides, among other things as follows:

"Any person from whom taxes are payable may pay the taxes due on any part of the property taxes without paying the whole, when the value of the part can be definitely ascertained from the tax roll."

It is apparent from the language of this section, that it was the intent to permit a tax payer to pay any such part of his taxes as he cared to pay, in cases where the amount of the taxes could be separated or segregated from the total amount appearing upon the tax rolls. In this manner the tax might be paid upon all of the real estate and upon none of the personalty, or upon all of the personal property and none of the real estate, or upon a part of the real estate and upon none of the balance, or upon such part of the personalty as could be separated from the remainder. So long as the separation can be made, the tax must be accepted by the treasurer upon the part that can be so separated.

In all such cases, the treasurer should issue a receipt in full for that part of the tax that has been paid, and the tax roll should show the receipt of such part as has been so paid.