

Opinion No. 22-3573

September 1, 1922

BY: HARRY S. BOWMAN, Attorney General

TO: Hon. E. R. Wright, Santa Fe, New Mexico.

Tax Year Corresponds With Calendar Year.

OPINION

{*175} The question submitted in your letter of August 27th, and the correspondence accompanying it in regard to the time when the tax year begins and ends, is one involving considerable difficulty to answer.

I have made a careful examination of all of the statutes and find an endless confusion and contradiction so that it is practically impossible to make any intelligent reply which could be supported by statute.

Prior to the enactment of Chapter 133, Laws of 1921, the first half of the taxes became delinquent upon December 1st, and payment therefor was necessary prior to that date. Under the provisions of Section 415, Chapter 133, the delinquency date was moved up to January first of the succeeding year and taking this statute into consideration, together with those mentioned in the letter from Mr. Hawkins to Mr. Peter, under date of June 27th, a copy of which is {*176} attached to the correspondence submitted with your letter, I am inclined to rule that the tax year corresponds with the calendar year and not with the fiscal year.

As heretofore stated, my mind is not entirely clear upon this matter, but it inclines to the opinion that the view above expressed is correct.

May I be permitted to suggest to you, as a member of the legislature, some legislation at the next session which will permanently clear up and dispose of this rather unsatisfactory condition of our statutes?

The enclosures received with your letter are being returned to you herewith.