

**Opinion No. 22-3604**

October 12, 1922

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

**TO:** State Tax Commission, Santa Fe, New Mexico.

**Reassessment County by Tax Commission.**

**OPINION**

{\*184} In reply to your oral inquiry and our conversation regarding the procedure to be adopted by you in the reassessment of the property in a county under the authority contained in Sub-section 9, Section 507, Chapter 133, Laws 1921, I beg to advise you:

You state that there is in the treasury of the county in which you propose to reassess the property, the sum of approximately three thousand dollars credited to the general county fund, which is in excess of the needs of the said county for the present year, and you ask if this balance may be used to cover the expense of the making of such reassessment.

The section of the statute above mentioned, provides that the cost of such reassessment shall be paid by the county reassessed, out of the general funds of such county.

The said fund is available for the purposes mentioned, and I would suggest that you take proper steps to inform the board of county commissioners and the county treasurer of the county in question that the said balance in the general county fund will be employed for the payment of the expenses incurred in connection with the making of the reassessment of the property of the county, and that such funds should not be expended by said county for any other purpose.

I would further suggest that, under the powers granted to the Commission by the County Budget Act (Chapter 188, Laws 1921), and particularly Sections 3 and 4 thereof, that the budget of the said county be made to include the said balance of three thousand dollars for the purpose of the reassessment of the said county, and that said sum be designated especially as a fund to be used for that purpose and that purpose only.

You further inquire, if in your opinion, the said balance will not be sufficient to cover the estimated expense for the making of such assessment, if you may add to the budget of the said county a sufficient sum to cover that added expense.

I am of the opinion that the broad authority granted to your Commission by the County Budget Act above mentioned, authorizes you to make such changes and alterations in

the budget as within your discretion may seem proper, and that the inclusion of a sum for the purpose of making a reassessment of the county would be a proper exercise of that discretion.