## **Opinion No. 23-3665**

January 20, 1923

TO: Requested by: E. M. Brickley, Senator, Carrizozo County, New Mexico.

Tax Commission may not Reduce Salaries of County Officers by Re-classification of Counties.

## OPINION

{\*10} Further advising you as to the powers of the Tax Commission to re-classify counties and thereby to diminish county officers' {\*11} salaries, and reduce the number of clerks to which they may be entitled under the provisions of our statutes, we say, without doubt, that the Commission has no such power.

Even though the courts might declare to be unconstitutional our present law on the classification of counties, and the amount of salaries and number of clerks fixed thereby, it would still give no relief. There would probably be no law whatever on the matter of re-classification and the Tax Commission would certainly be without any authority.

The foregoing is in answer to your inquiry of this morning and we assume that you are requesting the opinion of our office with a view to further legislation on the subject.