

Opinion No. 24-3749

January 25, 1924

BY: JOHN W. ARMSTRONG, Assistant Attorney General

TO: Requested by: State Tax Commission, Santa Fe, New Mexico.

Assessors' Expense may be Allowed Under General Powers of Boards of County Commissioners.

OPINION

{*118} We quote your inquiry as follows:

"Sec. 6, Chap. 12, 1915 Acts provides a fixed salary, together with a fixed deputy allowance, while Sec. 236, Chap. 133, Laws of 1921, changed this allowance and probably repealed, by implication, the provisions of the 1915 Law, which limited the expense of assessors. The 1923 Legislature repealed Sec. 236 of the 1921 Acts and the question now before the State Tax Commission is as to the effect of Sec. 237, Chap. 133, 1921 Acts, upon the limitations provided by Sec. 6, Chap. 12, 1915 Acts. Do not the provisions of 1921 repeal the 1915 provision and does not the 1923 repeal leave the matter of assessors' expenses entirely open?"

{*119} Said Sec. 236, by implication, repealed said Sec. 6 of the 1915 Laws insofar as the latter related to assessors and deputy assessors. If said Chap. 56 of the Session Laws of 1923 may be held to be a valid repeal of said Sec. 236 of the Session Laws of 1921, then it may be said that the matter of assessors' expenses is left entirely open.

The repeal of the 1921 Act would not revive the provisions of the 1915 Act. We have a statute which determines that point:

"That whenever an Act is repealed, which repealed a former Act, such former Act shall not thereby be revived, unless it shall be expressly so provided." -- Sec. 5426, Code 1915.

Insofar as expenses for assessors and deputy assessors are concerned, we think they are no longer governed by Sec. 6, Chap. 12, S. L. 1915, but may be allowed and controlled under the general powers of the Board of County Commissioners, the latter keeping in view, at all times, the provisions of Sec. 6, Chap. 48, S. L. 1923.