

Opinion No. 25-3803

February 26, 1925

BY: JOHN W. ARMSTRONG, Attorney General

TO: Requested by: Hon. Juan N. Vigil, State Auditor, Santa Fe, New Mexico, on February 20, 1925.

The Final Fixed Valuation on Dec. 1, 1924, as fixed by the Board of County Commissioners Should Be Auditor's Guide in Fixing Classification of County.

OPINION

We quote your inquiry as follows:

"Pursuant to the provisions of Chapter 49 laws of 1923. Lincoln county was classified as a fourth class county based on the assessed valuation as certified to me by the Secretary of the State Tax Commission.

A protest was filed by some of the county officers of that county alleging that the classification made by me was erroneous, that the assessed valuation as certified by the Tax Commission was incorrect, that the assessed valuation of Lincoln county as shown by the tax roll now in possession of the county Treasurer supported by certified copy of minutes of Board of County Commissioners shows that the final fixed valuation on the 1st day of December 1924, was \$ 6,504,429.00 and that therefore the county should be classified as a third class county.

I desire to be advised by your office if, under the law, I am authorized to change the classification from fourth to third class."

The final assessed valuation December 1, 1924, as shown by the County Treasurer's Tax Roll, and the certificate of the Board of County Commissioners should be taken as a basis for classification rather than the certificate of the Tax Commission.

Your classification with respect to Lincoln county may be amended to conform to the facts.