

Opinion No. 25-3848

August 11, 1925

BY: JAMES N. BUJAC, Assistant Attorney General

TO: Requested by: Hon. Dillard H. Wyatt, District Attorney, Roswell, New Mexico.

Provisions of Section 9, Chapter 26, Session Laws of 1925, applies to all delinquent taxes for the years prior to 1924 collected after said law took effect.

OPINION

Your request is as follows:

"The County Treasurer of Chaves County, New Mexico, has requested of me an opinion as to the construction to be placed on Section 9 of Chapter 26 in the 1925 Session Laws of New Mexico. He desires to know whether or not the ten per cent provided by that section to go to the Tax Commission fund means ten per cent of all delinquent taxes collected or whether it has reference to ten per cent of the delinquent taxes collected by the Special Tax Collector employed under the provisions of Chapter 26."

§ 1 of said Chapter 26, Session Laws of 1925, states that the term "delinquent taxes" shall be construed to mean and include all unpaid taxes appearing on any delinquent or other tax rolls, lists, or assessments, which were levied or assessed prior to the year 1924, and not barred by Statute, together with the penalties, interest and costs thereon, and the provisions of this Act shall apply to and govern the collection of all such delinquent taxes and § 2 provides that the Special Collectors shall prepare abstracts of delinquent taxes and institute and prosecute suits, actions and proceedings for the collection thereof. § 9 reads in part:

"Ten per centum, or amount agreed upon when collected, shall be paid into the State Treasury to the credit of the 'Tax Commission Fund' * * *."

In view of the construction to be placed upon "delinquent taxes" as provided in § 1 hereinbefore quoted it seems to me that the provisions of § 9 would apply to all delinquent taxes collected for the years prior to 1924 after the taking effect of the law in question.