

Opinion No. 26-3898

July 1, 1926

BY: ROBERT C. DOW, Assistant Attorney General

TO: Hon. J. E. Owens, Chief Tax Commissioner, Santa Fe, New Mexico.

This Office is in receipt of your letter of June 22 wherein you request an opinion as to whether or not the State Tax Commission has jurisdiction to hear a purported appeal filed by the Executive Committee of the Sheep Growers Association of New Mexico.

The purported appeal referred to is in the form of a resolution or petition which is as follows:

Albuquerque, New Mexico,

June 8th, 1926.

"Hon. Tax Commission,

Santa Fe, New Mexico.

Gentlemen:

At a meeting of the Executive Board of the New Mexico Wool Growers' Association held at Albuquerque, June 8, 1926, the question of the valuations now placed on sheep for taxation purposes were discussed, and it was decided to send a committee to Santa Fe to confer with your Honorable Body in regard thereto.

The following resolution was adopted by the Executive Board as expressing the views and wishes of the sheep growers of New Mexico:

'WHEREAS, the products from sheep consisting of wool and lambs, have declined in value in 1926 from 25% to 33 1/3%; and,

WHEREAS, the sheep have been assessed at a much higher valuation, in proportion, than most other industries of the State; therefore, be it,

RESOLVED, that we, the Executive Board of the New Mexico Wool Growers' Association, petition the State Tax Commission to grant a reduction of 25% from the present assessed valuations; and, it is further

RESOLVED, that it is the sense of the Board that sheep should be returned for assessment May 1 of each year instead of January 1.

Very sincerely yours,"

There are nineteen signers on this petition. From your letter I am informed that neither the Sheep Growers Association nor any of the individuals who are members thereof (except one specific case which I shall refer to later) have filed any protest or made any objection to the assessed valuation of such property before any of the different Boards of the County Commissioners of the State at the meetings of such Boards held in May of this year; that the Boards of County Commissioners have made no decision upon the same and that no appeals have been perfected from such Boards to the Office of the State Tax Commission.

§ 508, Chapter 102 of the Laws of 1925, makes provision for appeals to the State Tax Commission; the statute is specific in outlining the procedure to be taken, giving the State Tax Commission authority to determine appeals, but such appeals must originate from a decision made by or action taken by the Board of County Commissioners sitting as a Board of Equalization; such appeals must be quadruplicate in form and three copies thereof must be delivered to the County Clerk of the County from which such appeal is taken within ten days after the rendering of the decision; a copy of such appeal should be filed in the Office of the County Clerk, one copy delivered to the District Attorney of the District in which the County lies, and one copy delivered to the Tax Commission at the State Capitol together with the certificate of the Clerk certifying to the proceedings before the County Board.

In this case none of the necessary steps have been taken to initiate or perfect an appeal, but the relief requested comes direct to your Office through the resolution or petition set out herein. I am of the opinion that since the statute has been in no way complied with that you do not at this time have jurisdiction to consider the same as an appeal to your Commission.

You state that one tax payer made proper objections before the County Commissioners, but in this instance no appeal has been taken from the decision of such Board and this would, therefore, have nothing to do with the case.