

Opinion No. [29-49]

December 6, 1929

BY: M. A. OTERO, JR., Attorney General

TO: Mr. A. Gilberto Espinosa, Department Judge Advocate, The American Legion, Albuquerque, New Mexico.

MOTOR VEHICLES -- Registration fees required of ex-service men. Chap. 119, Laws of 1929.

OPINION

I am just in receipt of your favor of the 6th inst. requesting an official interpretation of sub-section (k) of section 28 of chapter 119 of the Laws of 1929, which allows one-third off to ex-service men in the payment of the regular registration fees on motor vehicles in this State. You say that there seems to be considerable doubt among a number of county assessors, whom you have come in contact with, with reference to this proposition.

To begin with, will say that under the new law an ex-service man is entitled to one-third off on registration fees for 1930, and subsequent years, which he would have to pay at the State Comptroller's Office at the time he secures his automobile license, **provided**, however, that he has not claimed his \$ 2,000.00 exemption in making his property return for the said year, and provided further, that when the one-third is deducted from his registration fee that the same does not go below \$ 10.00. In other words, if the total registration fee which an ex-service man will have to pay on his car amounts to less than \$ 10.00, then, in that event, he will not get any exemption at all on said registration fee.

With reference to making a property return, the idea is that if he has filed his said return prior to the time that he applies for his automobile license, then, in that event, he doesn't get any one-third off his automobile license. Consequently, if he owns property and also an automobile he should arrange for the payment of his automobile license **before** he files his property return, and, in that event, the fact that he has claimed the one-third off on his automobile license plate must be duly certified to the tax authorities of his county. The said tax authorities thereupon deduct **from the amount of his exemption** the sum which he was allowed off in the payment of his automobile license fee.

For instance, if the tax rate of his particular county amounted to \$ 40.00 per year, per thousand of property valuation, he would ordinarily be entitled, under the \$ 2,000.00 exemption law, to a deduction of \$ 80.00 on the total property tax he is supposed to pay. Now then if the total amount he was allowed off on his automobile license plate was in the sum of \$ 10.00, when that fact was certified to his county tax officials they

would deduct the \$ 10.00 from the \$ 80.00 which he was supposed to be allowed, and his total deductions on property taxes would then amount to \$ 70.00.

The foregoing figures will vary according to what the tax rate happens to be in the various counties.

The main idea is that **after** the one-third has been deducted from the automobile registration fee in a given case, and the amount of what that one-third deduction comes to has been duly certified to the county wherein the ex-service man owns his property, then that sum, whatever it happens to be, is deducted from the **amount of exemption** that he will be entitled to, which amount depends, as I stated above, upon the tax rate in his particular county.

To sum up the whole proposition, if an ex-service man does not claim the one-third deduction in his automobile license fee, then he gets the entire \$ 2,000.00 exemption on his property, but on the other hand, if he does claim the registration fee, prior to the time he makes his property return, it simply means that he loses that much exemption from his property. The choice is up to him.

Trusting that the foregoing will be of assistance to you in clearing up the apparent misunderstandings in some localities, and with kindest personal regards and best wishes, believe me,