

Opinion No. 32-400

March 3, 1932

BY: E. K. Neumann, Attorney General

TO: Dr. S. Locke, Springer, New Mexico.

{*146} Your letter of February 29th regarding municipal bond election, has been received. You desire to know who are qualified to vote in such election.

Section 12 of Article IX of the State Constitution provides:

"No such debt shall be created unless the question of incurring same shall, at a regular election for councilmen, . . . or other officers of such city, town or village, have been submitted to a vote of such qualified electors thereof, as have paid a property tax therein during the preceding year and a majority of those voting on the question, by ballot deposited in a separate box, shall have voted in favor of creating such debt."

You will note the words used in the foregoing quotation are "who have paid a property tax".

The same provision is also found in our 1929 Compilation of the New Mexico Statutes, in Section 90-2502.

In our opinion the language used is specific and under the terms of these provisions only those who have paid a property tax during the preceding year are qualified to vote at such election.

Under this ruling any person entitled to exemption is not a qualified voter unless he has actually paid a property tax.

We also believe that under the Constitution and statute, the payment of a personal property tax is sufficient to qualify as a voter in such election.

We may also add that it is our belief that the words "the preceding year" mean the preceding tax year or the year 1931, and that the substance of this opinion has been the view of this office for several years.

By Frank H. Patton,

Asst. Attorney General