

Opinion No. 32-405

March 8, 1932

BY: E. K. Neumann, Attorney General

TO: Hon. Warren R. Graham, State Treasurer, Santa Fe, New Mexico.

{*146} Regarding the matter of collection of delinquent private car taxes as set forth in your letter of March 8, 1932.

When such taxes are ninety days delinquent, if the person, corporation or association owning same has any personal property within this state, the State Treasurer shall proceed to distrain and sell a sufficient quantity thereof to pay such taxes, {*147} and such procedure is governed by the law relating to distraint proceedings by the county assessor and treasurer as set forth in Sections 141-430 et seq. of the 1929 Code.

If you can locate sufficient property in each instance to satisfy these delinquent taxes, this office will be glad to prepare the lists and warrants for the sheriff of the proper county.