

**Opinion No. 37-1525**

February 11, 1937

**BY:** FRANK H. PATTON, Attorney General

**TO:** Hon. Hiram M. Dow Lieutenant Governor Santa Fe, New Mexico

{\*50} Your penciled memorandum of even date makes the following inquiry: "Will a court order reducing a person's tax assessments upset the counties classification where such reduction brings the assessment under the first class county amount?"

In answering your question we must give consideration to Section 33-3219 of the 1929 Compilation, which reads, in part, as follows:

"From and after the first day of January, 1925, the classification of counties shall be fixed and governed by the assessed valuation as finally fixed for the preceding year."

This section then follows with certain other provisions imposing certain ministerial duties upon the State Auditor relative to certification of such classification.

It is my opinion that when this classification has been fixed by the assessed valuation that any reduction of any person's tax assessment would not have the effect of upsetting such classification.

To hold otherwise would result in overthrowing the entire statute governing this subject.