

Opinion No. 37-1567

March 23, 1937

BY: FRANK H. PATTON, Attorney General

TO: Mr. Chas. Chadwick, President Middle Rio Grande Farmers Association
Albuquerque, New Mexico

{*64} Your letter of March 22, inquiring whether or not Substitute for House Bill No. 18 permits the payment of ad valorem taxes without at the same time paying conservancy assessments, has been received. This bill is now Chapter 127 of the Laws of 1937.

If payment of ad valorem delinquent taxes is possible under the general law, then payment of delinquent taxes is possible under this moratorium act so long as they are not included in tax sale certificates. This act does not make any change in that respect, one way or the other. Where tax lien certificates have been issued including conservancy assessments with ad valorem taxes, it would seem that it is not now a question of paying the tax, but a question of redemption of the property. In that case it would seem that the general rule requiring that redemption be made in full would apply, and that the tax sale certificate cannot be redeemed unless payment of the full face value of the certificate is made.

The act also provides for re-purchase of property which has gone to the state, and provides for such re-purchase in installments. If the property has already been deeded to the state for the satisfaction of the assessment lien, it would seem that the re-purchase would have to include conservancy assessments, if such a deed to the state is valid. I am strongly of the belief that as to delinquent taxes as such, payment may be made of the conservancy assessment without the payment of ad valorem taxes, and that payment of ad valorem taxes may be made without {*65} payment of conservancy assessments.

By. A. M. FERNANDEZ,

Asst. Atty. Gen.