

**Opinion No. 37-1764**

September 22, 1937

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

**TO:** Mr. Walter M. Connell, President Sheep Sanitary Board Albuquerque, New Mexico

{\*162} This is to acknowledge receipt of your letter of September 17 relative to the custody of certain funds appropriated to the Sheep Sanitary Board.

Your first inquiry relates to the custody and disposition of a special tax levy made upon sheep pursuant to Section 4-1640, New Mexico Statutes Annotated, 1929 Compilation. In opinion No. 1661 we held that under the plain provisions of this act and Section 112-124, New Mexico Statutes Annotated, 1929, the money must be deposited with the State Treasurer and paid out upon vouchers as provided for in Section 112-124, supra. We further held in opinion No. 1725 that if there was any doubt as to the matter, it was settled by Chapter 232 of the Appropriation Act of 1937. We see no reason to depart from this opinion.

Your next inquiry relates to the custody and disposition of the inspection fees provided for in Section 4-1601, et seq. It is likewise our opinion that these fees must also be paid over to the State Treasurer and paid out upon approved vouchers. Our opinion is the same relative to {\*163} inspection fees assessed pursuant to Chapter 142 of the Laws of 1935.

All the monies above mentioned should be paid over to the State Treasurer and should not be deposited by the Secretary of the Sheep Sanitary Board in a private account. The monies must be drawn out upon vouchers as provided by Chapter 232, Laws of 1937, and not in lump sums as suggested in your letter.

It is my opinion that under the provisions of Section 112-102 all public monies should be paid over to the State Treasurer within thirty days after receipt thereof. This applies to the funds now in the custody of the Sheep Sanitary Board mentioned in the last paragraph of your letter.

Trusting this answers your questions, I am

By: RICHARD E. MANSON,

Asst. Atty. Gen.