Opinion No. 39-3090

April 6, 1939

BY: FILO M. SEDILLO, Attorney General

TO: Mrs. E. C. Gonzales, Wagon Mound, New Mexico.

{*32} This is in response to your letter dated {*33} April 3rd wherein you inquire whether the administrator of an estate has the right to appoint one appraiser and the Probate Judge appoint the second one. You also inquire as to who appoints the appraisers for the Bureau of Revenue.

This office, in opinions Nos. 1697 and 1721, has already held that Chapter 181 of the Laws of 1937, which, among other things, provides that the appraisers in probate matters are appointed by the Bureau of Revenue and hold office at its pleasure, repealed Section 47-205 of the 1929 Compilation, as amended by Chapter 65 of the Laws of 1935, from which the Probate Judges and the executors and administrators derived their authority to appoint appraisers.

The probate court, executors, and administrators, therefore, no longer have any authority to appoint appraisers.