

**Opinion No. 39-3121**

April 28, 1939

**BY:** FILO M. SEDILLO, Attorney General

**TO:** Mr. George C. Taylor, State Counsel, Home Owners' Loan Corporation,  
Albuquerque, New Mexico.

{\*43} This is to acknowledge receipt of your letter dated April 20th, 1939, wherein you state that representatives of the Bureau of Revenue are making the assertion that the Bureau of Revenue's claim of lien when filed takes precedence over every other type of lien, including previously recorded mortgages.

Section 316 of Chapter 192 of the Laws of 1937, which gave the Bureau of Revenue claim a first and paramount lien on all real and personal property of the tax debtor superior to all other liens and encumbrances, mortgages, judgments and assessments, except liens for ad valorem taxes on property as now provided by law, has been amended by Chapter 194 of the Laws of 1939 as to real property to read that the lien notice of the Bureau of Revenue upon all real property filed shall constitute a lien in said county superior to all other liens and assessments placed of record subsequent to the filing of such notice, except liens for ad valorem taxes.

The section is self-explanatory in that a Bureau of Revenue claim becomes operative when filed and subordinate to prior recorded lien instruments as far as real property is concerned.