

Opinion No. 39-3124

April 29, 1939

BY: FILO M. SEDILLO, Attorney General

TO: Mr. C. C. McCulloh, Assistant Special Tax Attorney, State Tax Commission, Santa Fe, New Mexico.

{*44} I am satisfied that it was not the intent of the Legislature in the enactment of Section 3 of Chapter 190, Session Laws of 1939, to require county treasurers to remit 10% of delinquent conservancy assessments to the State Treasurer for the Tax Commission.

These conservancy charges are special assessments for the payment of the bonds of the district which were sold upon the faith of such assessments. I am in doubt whether the Legislature could divert any of such monies from the purposes for which the assessments were made. However, had the Legislature intended to include these and other special assessments, it would have so indicated. My opinion, as aforesaid, is that that was not the intention of the Legislature.

I have your letter making inquiry as to certain other taxes, and will attempt to determine the question early next week in time to make the information available before distribution of funds.

By: A. M. FERNANDEZ,

Asst. Atty. Gen.