

**Opinion No. 41-3871**

August 15, 1941

**BY:** EDWARD P. CHASE, Attorney General

**TO:** Mr. C. R. Sebastian State Comptroller Santa Fe, New Mexico

{\*90} Receipt is acknowledged of your letter dated August 12, 1941, enclosing the resolution adopted by the Board of County Commissioners of Dona Ana County, requesting authority from you to cancel and remit the delinquent liquor license fees for the fiscal years 1939-40 and 1940-41 of the Las Cruces Country Club, You inquire whether there is anything in the statute that would permit you to authorize such a cancellation.

Since a county is a state agency and since obligations or liabilities of persons, associations or corporations held or owned by or owing to the state cannot be remitted or released or extinguished in any manner except by payment or by proper court proceedings, under the provisions of Article IV, Section 32 of the State Constitution, it is my opinion that you have no authority to permit the cancellation of the liquor license fees i question nor does the Board of County Commissioners have such authority.

By C. C. McCULLOH,

Asst. Atty. General