

Opinion No. 43-4244

February 19, 1943

BY: EDWARD P. CHASE, Attorney General

TO: Mr. A. J. Robertson, Tax Assessor, Dona Ana County, Las Cruces, New Mexico

In your letter dated February 17, 1943, with reference to Opinion No. 4234 recently rendered by this office, you refer to a former Attorney General's Opinion appearing in the biennial report for 1929 and 1930, at Page 248, and ask that we reconsider the recent opinion.

This later opinion was based upon a letter written April 1, 1937, to all County Tax Assessors by the State Tax Commission, reporting the various wars, conflicts, insurrections, etc., relative to which exsoldiers' exemption was permissible. This letter omitted the punitive expedition into Mexico from March 10, 1916, to February 5, 1917. However, I have ascertained from the Adjutant General's office that on May 9, 1916, under general order No. 11, the New Mexico National Guard was mustered into Federal service.

In view of that fact, and the fact that the opinion written June 14, 1929, by this office lists the punitive expedition into Mexico as being one of the armed conflicts recognized as granting to a person serving thirty days therein the right to ex-soldiers' exemption. I am taking this opportunity to reconsider the Opinion No. 4234, and overrule the same, and now hold that Mr. Herman Pitts is entitled to receive ex-soldiers' exemption by virtue of his service for more than thirty days in the punitive expedition into Mexico.

By C. C. McCULLOH,

First Asst. Atty. General