

Opinion No. 43-4274

April 26, 1943

BY: EDWARD P. CHASE, Attorney General

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

In your letter dated April 22, 1943, you inquire whether a County Treasurer has authority to correct an obvious clerical error in the tax rolls in connection with the computation of the amount of taxes. In this particular instance, the decimal point was erroneously placed so that the amount of taxes appears as \$ 9,075.00 instead of \$ 907.50.

Section 76-306 of the New Mexico 1941 Compilation provides that after the tax roll is delivered to the County Treasurer, the same shall not be altered or changed except by direction of the Court, but this section proceeds with the following language:

"But this prohibition shall not extend to the correction of obvious clerical errors in name, description of property, or computation of amount of taxes."

Apparently the type of error mentioned in your letter is specifically included in the exception above quoted, and is one of the types of clerical errors which the County Treasurer is specifically authorized to correct.

By C. C. McCULLOH,

First Asst. Atty. General