

Opinion No. 45-4660

February 12, 1945

BY: C. C. McCULLOH, Attorney General

TO: Miss Eloisa M. Sisneros County Assessor Taos County Taos, New Mexico

{*21} A question has been presented by your office concerning the making of assessments on real property, and whether such assessments may be changed, insofar as valuations are concerned, within the quadrennial assessment period.

In view of the importance of this question, I am, upon the request of the State Tax Commission, making this ruling an official opinion by the Attorney General so that there may be no confusion upon the matter.

This question was passed upon in the case of Vermejo Club vs. French, 43 N.M. 45, 85 P. (2d) 90. The Supreme Court in this case clearly stated and interpreted our statute and held that an assessment which became final under the quadrennial assessment statute could not be changed by any taxing official during such four-year period.

In view of this decision of our Supreme Court, and in view of our statutes on this matter, it is clear that all assessments which were made against real property in Taos County in 1942 and became final for such year, and were not changed by court order or otherwise altered, became final, so far as valuations are concerned, for the four-year period, and therefore such valuations cannot be changed until 1946.

However, I wish to further point out that when improvements have been made on real property within the four-year period, such improvements may be assessed at their proper valuation and placed upon the tax roll. But, insofar as valuations were fixed in 1942 upon real property for improvements then existing on real property, such valuations cannot be changed.

It is, of course, necessary to show on your tax roll proper changes in ownership of real property since 1942; and in the event you should find omitted property which was not assessed at all in 1942, or since such date, it would be your duty to assess such property as provided by law and place it upon the tax roll.

Hoping that the foregoing completely answers your various questions concerning this matter, and thanking you for your cooperation, I remain

By HARRY L. BIGBEE,

Asst. Atty. General