

## Opinion No. 46-4940

August 14, 1946

**BY:** C. C. McCULLOH, Attorney General

**TO:** Leonard R. Appleton Administrative Officer State Soil Conservation Committee  
State College, New Mexico

{\*264} We wish to acknowledge receipt of your letter of August 12, 1946, wherein inquiry was made as to whether or not soil conservation districts are exempt from the payment of state and local taxes.

Section 48-503 (1) (7) and (9) 1941 Compilation sets forth the following definitions:

"District" or "Soil Conservation District" means a governmental subdivision of this state, and a public body corporate and politic . . .; "Agency of this state" includes the government of this State and any subdivision, agency or instrumentality of the government of this state, and "Government" or "governmental" includes the government of this state, the government of the United States, and any subdivision, agency or instrumentality, corporate or otherwise, of either of them.

{\*265} In 61 C.J. 424, it is stated that the property of public corporations and organizations functioning as government agencies and instrumentalities of the states is exempt under constitutional and statutory provisions.

Article 8, Section 3, Constitution of New Mexico, sets forth what property is tax exempt as follows:

"The property of the United States, the state, and all counties, towns, cities, and school districts, and all municipal corporations . . ."

It is therefore my opinion that property owned by a soil conservation district, in light of the above mentioned definitions, is exempt from the payment of state and local taxes, as such district is a governmental subdivision of this state and constitutes an agency of this state.

However, I wish to call your attention to Attorney General's opinions for 1939-1940, page 132, holding that a soil conservation district is not entitled to exemption or refund for tax on gasoline used in district trucks, since Section 83 of the Laws of 1937 (Section 68-1201 (c) of the 1941 Compilation) makes the state and any political subdivision thereof liable for taxes on gasoline used or consumed in the state.

Furthermore, in accordance with Attorney General's Opinions for 1941-1942, page 42, ownership of land in a soil conservation district is in no way affected by the owner signing up under such a district, and likewise his land is subject to taxation.

Trusting this opinion satisfies your inquiry, I am

By ROBERT V. WOLLARD,

Asst. Atty. General