

Opinion No. 52-5575

August 13, 1952

BY: JOE L. MARTINEZ, Attorney General

TO: Mr. Edward M. Hartman State Comptroller State of New Mexico Santa Fe, New Mexico

{*284} This is in reply to your letter of May 20, 1952, in which you request an Opinion as to whether or not the State Comptroller has jurisdiction over the San Antonio de las Huertas Grant and Water Commission. I find that the San Antonio de las Huertas Grant and Water Commission is not specifically named in Volume I of the New Mexico Statutes Annotated, 1941 Compilation, under heading of Grants, but I believe that the San Antonio de las Huertas Grant and Water Commission is governed by Article 2, commencing with Section 9-201 through Section 9-218 of the New Mexico Statutes Annotated, 1941 Compilation.

On December 14, 1951, we gave your office an opinion concerning Chapter 65 of the 1941 New Mexico Session Laws, being 7-109 New Mexico Statutes Annotated, giving the State Comptroller the authority to charge state offices, departments, commissions, etc., for auditing services performed by the Comptroller's staff.

You will note that on pages 1 and 2 of the said opinion, it states the State Comptroller or any of his assistants shall have the power to examine into all financial affairs of every state and county public office or officer, and every state and county institution, bureau, board or commission, whether penal, reformatory, education or charitable, every charitable institution or hospital for which legislative appropriation is made, every incorporated city, town or village, every municipal, consolidated, union or rural school district, every drainage or irrigation district, every building and loan association and every other office or official or **board, bureau, Commission or corporation of a purely public nature.**

In the case of **Montoya et al, vs. Gurule et al, New Mexico, Vol. 39, page 42**, our Supreme Court held that the offices of a land grant are public offices.

It is therefore my opinion that based on our Opinion No. 5465, dated December 14, 1951, and since the San Antonio de las Huertas rant and Water Commission is a public grant and Commission that you have jurisdiction over the same.

Trusting that this fully answers your inquiry, I remain,