

**Opinion No. 53-5702**

March 16, 1953

**BY:** RICHARD H. ROBINSON, Attorney General

**TO:** Hon. C. C. Chase, Jr. District Attorney Third Judicial District Las Cruces, New Mexico

{\*95} In your letter dated March 10, 1953, you request an opinion regarding assessment for ad valorem taxes of house trailers.

House trailers, of course, may be considered motor vehicles and, if licensed by the Motor Vehicle Department for any year, would not be subject to separate taxation. However, if the trailers do not have license plates by March 1, the time for obtaining motor vehicle licenses, the county assessor would be justified in treating house trailers as personal property and placing the same upon the tax rolls according to their value, the same as other personal property. If the owner of the house trailer should subsequently elect to obtain a motor vehicle license for the trailer, such owner could have the tax assessment for that year stricken by Court order. Perhaps by delaying the assessment until after March 1, the number of assessments to be stricken could be held to a minimum.

By: C. C. McCulloh

Assist. Attorney General