

Opinion No. 61-78

August 31, 1961

BY: OPINION OF EARL E. HARTLEY, Attorney General Oliver E. Payne, Assistant Attorney General

TO: Mr. Julius C. Sanchez, Assistant District Attorney, Seventh Judicial District, Socorro, New Mexico

QUESTION

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When may a house trailer be subject to property assessment and tax?

CONCLUSION

See Analysis.

OPINION

ANALYSIS

The pertinent statutory enactment relative to the question posed is Section 64-11-14, N.M.S.A., 1953 Compilation. This section provides as follows:

"House trailers, whether or not previously registered, from which the wheels have been removed and which have been placed upon permanent foundations, shall thereafter no longer be classified as house trailers, but shall be subject to property assessment and tax."

In view of this provision, a factual determination must be made by the County Assessor as to whether the particular trailer has been placed upon a permanent foundation. If so, the trailer is to be assessed as a part of the realty to which it has become affixed. As we stated in Opinion No. 59-53, "It is not an optional matter with the owner of the trailer as to whether it will be rendered as real property or registered as a vehicle. In each case it will be determined factually by the nature of the foundation placed under it, coupled with the removal of the wheels."