Opinion No. 14-1373

October 26, 1914

BY: FRANK W. CLANCY, Attorney General

TO: Mr. M. T. Otero, Assessor of Valencia County, Los Lunas, New Mexico.

RAILROAD LANDS.

Taxation of railroad lands as grazing lands.

OPINION

*{*235}* Your letter of the 20th inst. was duly received, but has not been sooner answered because I desired, first, to confer with other members of the Board of Equalization to see whether they could possibly have any different understanding of the order with regard to the raise in the assessment of grazing lands in your county, as applying to the lands of the Santa Fe, Pacific Railroad Company, but I have not even yet been able to see any of them -- three are absent from the city and the fourth one was not in his office this morning when I tried to see him.

The difficulty, as you state it, is that the lands of the railroad company, having been assessed at $ 1.20 per acre, an appeal was taken by the railroad company to the State Board of Equalization, and an order entered dismissing the appeal and directing that the figures of the county officials stand approved, but in addition to this, there was a general order for an increase of 10% on all grazing lands in Valencia County assessed at $ 2, and under, per acre. You say that your contention is that the Santa Fe Pacific lands are grazing lands and that the 10% increase applies, while the railroad company contends that the lands are railroad grant lands, and not grazing lands, and that the matter was ended by the order first above mentioned.

My opinion is that you are correct in your contention. I do not understand that there has been any classification of lands as railroad grant lands as indicating a different variety of lands from other lands, but that these lands of the railroad company, all assessed at the $ 1.20 figure, are to be taken as grazing lands and the order for the 10% increase being a general order applicable to all grazing lands, would apply to the Santa Fe-Pacific grazing lands, the same as to any other grazing lands.