

Opinion No. 15-1547

June 9, 1915

BY: FRANK W. CLANCY, Attorney General

TO: Mr. Fermin Marquez, eta, New Mexico.

As to whether common lands in grants are subject to taxation.

OPINION

{*128} I have your letter in which you ask about the common lands in grants, as to whether they must pay taxes or not.

By the Constitution the property of the state and all counties, towns, cities and school districts and other municipal corporations are exempt from taxation. A few of the land grants have been incorporated and as such corporations, their land might be exempt from taxation. The towns of Tome and Atrisco are incorporated and I think that there are some other grants which were incorporated by special acts many years ago. I suppose that your common land in the Cebolleta grant is managed and controlled under the provisions of Chapter 42 of the Laws of 1907, but it is not entirely clear that that act makes the Board of Trustees of the grant a municipal corporation, although I am inclined to believe that it might be construed to have that effect. If it can be held to be a municipal corporation, the common land would be its property and would be exempt from taxation. I believe it would be necessary to obtain a decision of the courts before we could be certain about this.