

**Opinion No. 15-1682**

November 20, 1915

**BY:** FRANK W. CLANCY, Attorney General

**TO:** Mr. W. H. Symonds, Farmington, New Mexico.

**Improvements on unpatented government lands were taxable up to June 11, 1915.**

**OPINION**

{\*253} I have just received your letter of the 15th inst. in which you say that you made a homestead entry nearly five years ago but have not yet proved up, and you ask whether you must pay taxes on the improvements prior to making final proof or prior to receiving a patent from the government.

Up to June 11, 1915, the law made improvements taxable, including all buildings, structures, fixtures and fences erected upon or affixed to land, whether title had been acquired to the land or not. The section which provided for this taxation appears to have been omitted from the codification of all statutes of a general and permanent nature so that it has been repealed. This repeal, however, did not take effect until the date above mentioned, so that such improvements might be considered taxable, even in this year, if the assessment of property was made as of the first of January, 1915. Certainly as to any taxes for past years, the improvements would be taxable.