

Opinion No. 21-2811

January 31, 1921

BY: HARRY S. BOWMAN, Attorney General

TO: State Tax Commission, Santa Fe, New Mexico.

Taxation of Mineral Springs.

OPINION

{*22} Replying to your letter of the 26th instant, inquiring if "mineral springs" that are used in connection with health resorts may be appraised and assessed as property separate and apart from the land upon which the spring is located and the improvements located thereon, we would advise you as follows:

There is no question but what "mineral springs" are a class of property and they have been held in many instances to be "real property" in contemplation of law.

In view of the nature of the property, there has been some doubt as to whether they are subject to taxation separate and apart from the land upon which they are located, but we find ample authority justifying their taxation as property, and we, therefore, advise you that in our opinion mineral springs in New Mexico may be separately taxed the same as any other class of property.