

Opinion No. 21-2875

March 30, 1921

BY: HARRY S. BOWMAN, Attorney General

TO: Mr. Narciso Francis, President, Trustees of Cebolleta, Grant, Cebolleta, N. Mex.

Taxation Common Lands of Community Grant.

OPINION

{*35} I have your letter of the 22nd instant submitting two questions regarding the taxation of the common lands of Cebolleta Grant, comprising about 8,000 acres.

There is now before the Supreme Court of this state a case involving the question of the right of the State to tax community grants, and it is possible that the disposition of this case may suggest the answer to your inquiries. At the present time, in my opinion, the common lands of a grant are taxable unless there is something in the granting act which may exempt such lands from taxation.

By virtue of the provisions of Sec. 5462, Code of 1915, land grants are subject to taxation in this state, and the method of assessing such lands for taxation is prescribed in that section.

I have not yet had an opportunity to examine carefully the new tax revenue code to ascertain whether any change has been made in the method or manner of taxation of land grants, but would suggest that you proceed in accordance with the provisions of the above numbered section until advice has been received from the State Tax Commission regarding any change in the tax levy to be made against all land grants. I am doubtful if any change in the law would become effective prior to January 1, 1922, should there appear in the new revenue code a different method of levy and taxation than that prescribed in Section 5462.