

Opinion No. 21-3172

November 1, 1921

BY: A. M. EDWARDS, Assistant Attorney General

TO: Mr. A. M. McMath, Wagon Mound, New Mexico.

Valuation of Dry Farming Lands for Purposes of Taxation.

OPINION

{*93} This letter is written in answer to your inquiry over the telephone as to the right of the assessing authorities to fix the valuation for taxation purposes of dry farming lands at a higher rate than that fixed for grazing lands.

The section of the Constitution to which you probably referred in your conversation is Section 6 of Article VIII, which provides that land held in large tracts shall not be assessed at a lower value than lands of the same character or quality when similarly situated and held in small tracts. It also provides that the plowing of the land shall not be considered as adding value thereto for the purpose of taxation.

It is the duty of the assessing authorities to fix the valuation of real property so that taxes shall be equal and uniform upon subjects of taxation of the same class. (Section 1, Art. VIII, Constitution).

{*94} If the taxing authorities reasonably find that land which is farmed under the dry farming method is of greater value than grazing lands in the vicinity, a greater assessed valuation upon the former would be legal.

Trusting that the foregoing answers your inquiry, I am,