

Opinion No. 22-3282

February 16, 1922

BY: HARRY S. BOWMAN, Attorney General

TO: Mr. Nestor Sanchez, Mr. Jaramillo, Commissioners Jarrillas Old Ditch, Belen, New Mexico.

Duty Ditch Commissioners to Furnish Information to Assessors.

OPINION

{*123} Complying with your oral request for an opinion relative to the {*124} right of the county assessor to demand from ditch commissioners the names of the owners of land under such ditch and the acreage of such land so owned, and also the legal necessity to furnish such information, I wish to advise you as follows:

The provisions of Section 218, Chapter 133, Laws 1921, among other things, provides as follows:

"For the purposes of assisting the assessor to make such assessment, he may demand from each person and firm, and from the president, cashier, treasurer, or managing agent of each corporation, association or company, within his county, a correct list under oath or affirmation, of all the real estate and personal property within the county, owned or claimed by, or in the possession or control of such person, firm, corporation, association or company. The assessor shall have the additional power and authority to call upon persons, firms, companies and corporations, or any officer, or agent in charge thereof, for information bearing upon the subject of the valuation or listing of taxable property or pertaining thereto. * * * If the assessor believes that any person, firm, company or corporation, or any officer or agent in charge thereof, has not returned a full and complete list of all the property under his, her or its control, he shall have the power to make such investigation as he may deem necessary to ascertain the full amount and extent of such property."

From the foregoing it is clear that assessors are authorized to require the furnishing of lists by ditch commissioners showing the names of property owners and the acreage owned by each. In the event that the information as furnished is not correct in the view of the assessor he has authority to make such investigation as he may deem proper to obtain the correct data and may even have access and power to examine the books and papers of the community ditch in order to secure the necessary information to make proper assessments of the property under such ditch.

Section 5744, Code 1915, provides that Community ditches are corporations and, therefore, there is no question but what a community ditch would fall within the

provisions of Section 218, requiring corporations to furnish the information described therein.