

Opinion No. [29-115]

November 27, 1929

BY: M. A. OTERO, JR., Attorney General

TO: Mr. Telesfor Aragon, Pena Blanca, New Mexico.

TAXATION -- Soldier Exemptions not applicable to conservancy district assessments.

OPINION

I am just in receipt of your favor of the 22nd inst. asking me whether or not the \$ 2,000.00 ex-service men's tax exemption and the \$ 200.00 head of the family tax exemption applies on the assessments made against property embraced within the boundaries of the Rio Grande Conservancy District.

In reply thereto I am sorry to have to inform you that under the law these exemptions do not apply in such case. The reason for this is that the assessments under the Conservancy District are what is known as "special benefit taxes," and the law is that constitutional or statutory exemptions do not apply in the case of special benefit taxes.

I am mighty sorry that you fellows will be unable to take advantage of the tax exemption law in this regard because I realize that it is very difficult for many people to meet their assessments under the Conservancy District, but nevertheless such is the law and, therefore, there is nothing that we can do about it.

With very kindest personal regards, believe me, as always,