

Opinion No. [29-38]

February 21, 1929

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

TO: Miss Bertha Benson, Sec'y., N.M. Wool Growers' Association, Albuquerque, New Mexico.

INDIANS -- Taxation outside reservations. Sec. 2, Art. 21, Const.

OPINION

I have your letter of the 13th inst. asking me whether or not Indians should be required to pay taxes on lands which have been bought by them outside the Reservation, etc.

In reply thereto will state that section 101, chapter 133, Laws of 1921, provides that all real and personal property in the State shall be subject to taxation, except as in the constitution and other existing laws otherwise provided. There is nothing in the statutes exempting from taxation Indian lands purchased, or Indian sheep held outside the Reservation.

Section 2, article 21 of the Constitution of New Mexico, which is in the form of a compact with the United States, provides:

"But nothing herein shall preclude this State from taxing as other lands and property are taxed, any lands and other property outside of an Indian Reservation, owned or held by an Indian, save and except such lands as have been granted, or acquired, as aforesaid, or as may be granted or confirmed to any Indian or Indians under any act of congress."

You can see from the foregoing that any lands purchased by Indians from individuals, or from the State, as well as sheep kept thereon by such Indian or Indians, is subject to taxation the same as any other property, and I so hold.