

Opinion No. 35-1240

December 14, 1935

BY: FRANK H. PATTON, Attorney General

TO: Mr. Ubaldo Sanchez, County Assessor, Tierra Amarilla, New Mexico.

{*90} We have your letter of December 13th. So far as I have been able to find, there is no exemption contained in the liquor laws exempting liquor stands or saloons from taxation in the same manner as other businesses are taxed. It is therefore my opinion that you should assess the real and personal property used in connection with this kind of business in the same manner that you assess other property.

By QUINCY D. ADAMS,

Asst. Atty. General