

Opinion No. 37-1631

May 6, 1937

BY: FRANK H. PATTON, Attorney General

TO: Mr. John A. Flaska County Assessor Albuquerque, New Mexico. Attention: Mr. D. O'Bannon, Deputy

{*90} In answer to your letter of May 5th wish to advise that land owned by an Indian and not located within the boundaries of an Indian Reservation is taxable as other lands in this state.

An Indian living off a reservation is subject to other laws of this state.