

Opinion No. 39-3352

December 9, 1939

BY: FILO M. SEDILLO, Attorney General

TO: Mr. Emmett Patton, Probate Judge, Box 763, Roswell, New Mexico.

{*124} You inquire whether lands sold under Chapter 203 of the Laws of 1939 by the state of property deeded to it for tax delinquency, include mineral rights therein, or whether such mineral rights are reserved to the state.

There is nothing in the law requiring the reservation of minerals to the state in the sale of such lands. All such provisions in our laws refer only to state lands held by the state in trust, such as school lands. Therefore, if the minerals were assessed with the land, and were sold to the state for delinquent taxes, a resale of such property by the state would also carry the minerals. If the Legislature had intended to establish the policy of reserving minerals from such sales, it would have so provided. Not having thus provided, I am sure the State Tax Commission does not make such reservations as a matter of policy even if it could. As to the latter, however, I suggest that you write to Mr. John W. Chapman, Special Attorney for the State Tax Commission.

By: A. M. FERNANDEZ,

Asst. Atty. Gen.