

**IN RE TAXES OF ATCHISON, T. & S.F. RY., 1936-NMSC-066, 41 N.M. 17, 63 P.2d  
350 (S. Ct. 1936)**

**In the Matter of the TAXES assessed Against the Property of  
the ATCHISON, TOPEKA & SANTA FE RAILWAY COMPANY, IN  
EDDY COUNTY, N. M., FOR THE YEAR 1934**

No. 4155

SUPREME COURT OF NEW MEXICO

1936-NMSC-066, 41 N.M. 17, 63 P.2d 350

December 07, 1936

Appeal from District Court, Eddy County; James B. McGhee, Judge.

**COUNSEL**

W. C. Reid and E. C. Iden, both of Albuquerque, for petitioner.

G. L. Reese, Jr., of Carlsbad, for respondents.

**JUDGES**

Sadler, Chief Justice. Hudspeth, Bickley, and Brice, JJ., concur. Zinn, J., did not participate.

**AUTHOR: SADLER**

**OPINION**

{\*17} {1} This is a companion case to In re Taxes Assessed Against the Property of the Atchison, Topeka & Santa Fe Railway Company in Eddy County, N. M., for the year 1933, 41 N.M. 9, 63 P.2d 345, just decided. The cases are identical, involving {\*18} the same legal questions, the only difference being that this case involves a tax levy for the year 1934, whereas the other case involves a levy for the year 1933. On the authority of the decision just made in that case, the judgment in this case will stand affirmed.

{2} It is so ordered.