

Opinion No. 14-1178

March 30, 1914

BY: FRANK W. CLANCY, Attorney General

TO: Mr. B. D. Richards, Gallup, New Mexico.

PUEBLO INDIANS.

Pueblo Indians subject to payment of poll and road taxes.

OPINION

{*35} I have received your letter of the 28th inst., asking my opinion as to whether or not Pueblo Indians, who have abandoned their tribal relations and are living in towns, are subject to poll and road taxes.

I have not the slightest doubt that they are subject to such taxes which are imposed upon male able-bodied persons, as you will see by reference to Sec. 1549, of the Compiled Laws of 1897, and Sec. 3 of Chap. 53 of the Laws of 1907. Not only are they subject to such taxation, but they are entitled to vote at any election. The Pueblo Indians have been, by the New Mexican courts, repeatedly declared to be citizens.