

Opinion No. 20-2743

December 2, 1920

BY: HARRY S. BOWMAN, Assistant Attorney General

TO: Mr. J. M. McMath, Roy, New Mexico.

Valuation of Farm Lands For Taxation.

OPINION

I have your letter of the 30th ult., asking if it would be illegal to assess farming lands at a higher valuation than grazing or unplowed lands of the same character, in view of the provisions of Section 6 of Article VIII of the Constitution, which provides that the plowing of land shall not be considered as adding value thereto for the purposes of taxation.

It is our opinion that this Section of the Constitution does not prohibit the assessing of the valuation of farming lands at a higher figure than grazing or unplowed lands of the same character. This section of the Constitution is to be strictly construed and means only that plowed lands shall not be valued for purposes of taxation higher than unplowed lands of the same class. Farming lands may have many other additional features which would add to their value, such as buildings, wells, corrals and other improvements which would cause them to be more valuable by reason of such improvements.