Opinion No. 22-3383

April 19, 1922

BY: HARRY S. BOWMAN, Attorney General

TO: State Tax Commission, Santa Fe, New Mexico.

Valuation of Plowed and Cultivated Lands for Purposes of Taxation.

OPINION

{*144} I have before me letter from Mr. John E. Miles, Assessor of Quay County, to Mr. R. F. Hare, Agricultural Statistician of the New Mexico College of Agriculture and Mechanic Arts, and letter from Mr. Hare to Mr. Van L. White, Secretary of the State Tax Commission, relative to the valuation of plowed and cultivated lands for the purpose of taxation, in which correspondence it is stated that the attorney general has ruled that lands in cultivation are not to be valued higher than unplowed lands.

Section 6 of Article VIII of the Constitution provides among other things that "the plowing of land shall not be considered as adding value thereto for the purpose of taxation."

This is the law which is used by many persons as an excuse for claiming that cultivated lands are not to be assessed at a higher valuation than uncultivated and unplowed lands.

The most cursory examination of the constitutional provision does not justify any such holding. The mere plowing of lands alone shall not be taken to increase their value for purposes of taxation, *{*145}* but the cultivation of lands does increase them so that they are more valuable and may be so considered by taxing officials. The sowing of seed, the harrowing of land, its productiveness, its availability for agricultural purposes and many other elements may be present which increase its value for taxation purposes.

There should not be any difficulty in determining whether land is more valuable by reason of being cultivated than when it is in its virgin state.

The attention of all assessors should be directed to the fact that lands that have been producing or are in condition to produce after having been properly plowed, cultivated and planted, are more valuable for all purposes than unplowed lands and should be so valued in connection with taxation valuations.

I am returning herewith the two letters above mentioned.