

Opinion No. 22-3339

March 17, 1922

BY: HARRY S. BOWMAN, Attorney General

TO: E. W. Tamony, County Assessor, McKinley County, Gallup, New Mexico.

Taxation Private Personal Property Located on Government Land.

OPINION

{*135} In reply to your letter of the 14th instant, enclosing copies of correspondence with M. J. Connolly & Co., regarding the liability of that company to assessment for taxation of their property located on government land in New Mexico, I wish to advise you:

I can find nothing in our constitution or laws which exempts from taxation the personal property of persons located upon lands of the United States.

In a case reported at page 525 of volume 114 of the reports of the Supreme Court of the United States, it was held that the property of the Fort Leavenworth Railroad Company located upon the Fort Leavenworth Reservation in the State of Kansas, reserved by the United States for military purposes and occupied by the United States as a military post, was not exempt from taxation because of its location upon such reservation.

Upon the strength of the ruling in that case, former Attorney General Frank W. Clancy, in an opinion rendered to Hon. Antonio Lucero, former Secretary of State, under date of August 28, 1912, held that automobiles owned by private persons and located on military reservations were not exempt from state and county taxes.

In my opinion, the case from the United States Supreme Court above mentioned, is conclusive in this regard and my views agree with {*136} those of Mr. Clancy upon the subject. I, therefore, am of the opinion that property of M. J. Connolly and Company, located on the reservation in McKinley county, is subject to taxation in that county. I am returning correspondence attached to the inquiry.