

Opinion No. 35-863

January 17, 1935

BY: FRANK H. PATTON, Attorney General

TO: Mr. L. H. Hauter, Senior Agricultural Economist, U.S. Department of Agriculture, State College, New Mexico.

{*36} I have your letter of January 13, 1935. I have not as yet been able to secure a copy of the law to which I referred in my previous letter. As soon as I can obtain a copy I will write you further.

The general rule is that land owned by the United States government is not subject to state taxation. However, Congress has the power to permit taxation of such property by the states and may have done so in this case by special enactment. In the event that the property bought by the government should not be taxable it would necessarily follow that the burden of the bonded indebtedness would fall upon the property in the district remaining in private hands. It is likely that some provision will be made to take care of this situation.

By: QUINCY D. ADAMS,

Asst. Atty. General