

Opinion No. 37-1784

October 18, 1937

BY: FRANK H. PATTON, Attorney General

TO: Honorable J. H. Mullis Roswell, New Mexico

{*166} I have your letter of recent date wherein you inquire whether the Pecos Valley Artesian Conservancy District should make reports to the Office of State Comptroller, under Section 134-505, New Mexico Statutes Annotated, 1929 Compilation.

You state that the district above mentioned is neither a drainage nor an irrigation but a conservancy district, and that in your belief these reports should not be required.

I regret that I cannot agree with you and feel that these reports should be made by the Pecos Valley Artesian Conservancy District for the following reasons.

Section 134-502 prescribes the duties of the State Comptroller and provides for a uniform system of accounting and reporting. These provisions apply to the departments and divisions enumerated and then in general language the act applies to commissions or corporations "of a purely public nature".

In 134-504 we find that these reports are required of those divisions and officials enumerated and then is made applicable to "any and all other public officials".

In 134-505 the act is made applicable not only to drainage and irrigation districts but to every public corporation, board, bureau, or commission.

From an examination of the New Mexico Conservancy Act, Chapter 30 of the 1929 Compilation, by Section 30-206, paragraph 2, I find that the district upon organization shall become a political division of the State of New Mexico and a body corporate with all the powers of a public or municipal corporation.

I am assuming, of course, that the Pecos Valley Artesian Conservancy is organized under the New Mexico Conservancy Act, but if I am in error then this opinion, of course, is subject to revision.

{*167} In conclusion, it is my belief that the reports specified by the State Comptroller shall be made.