

**Opinion No. 37-1787**

October 19, 1937

**BY:** FRANK H. PATTON, Attorney General

**TO:** Hon. J. O. Gallegos State Comptroller Santa Fe, New Mexico

{\*170} In your letter of October 18 you inquire whether or not the conservancy districts are required to file reports with the State Comptroller as provided by Section 134-505, 1929 Compilation.

That section mentions irrigation and drainage districts by name, but does not mention conservancy districts by name. However, it must be remembered that "The Conservancy Act of New Mexico" was not passed until 1927, and that at the time of the passage of the Comptroller's Act such districts under that name were unknown to New Mexico. We cannot conclude, therefore, that it was the intention of the Legislature to exclude them from the provisions of the Act by leaving them {\*171} off the list of such districts contained in the Act.

Section 134-505 requires reports from all public bodies therein named and from "every public corporation, board, bureau or commission". See also Section 134-502 of the same Act. These two sections are a part of the Comptroller's Act, the purpose of which was to create a uniform system of accounting and auditing of all offices, boards, and institutions handling public moneys.

By the terms of the Conservancy Act, conservancy districts are made public bodies much more clearly than districts created under the irrigation and drainage district laws. The Act in Sub-section 2 of Section 30-206, 1929 Compilation, specifically states that the conservancy district "shall be a political subdivision of the State of New Mexico and a body corporate with all the powers of a public or municipal corporation."

The conclusion is inescapable, therefore, that the conservancy districts come within the provisions of the Comptroller's Act and are amenable to the rules and regulations promulgated by the State Comptroller under that Act.

By: A. M. FERNANDEZ,

Asst. Atty. Gen.