

**Opinion No. 37-1840**

December 15, 1937

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

**TO:** Mr. A. C. Jones Assessor Chaves County Roswell, New Mexico

{\*203} The Supreme Court has held that drainage and conservancy district charges are "specific assessments on property for improvements, based on benefits, cost of which is assessed against the "property" and that they are not a "tax within the constitutional sense." Lake Arthur Dr. Dist. v. Field, 27 N.M. 183, 199 P. 112; in re Proposed Middle Rio Grande Conservancy Dist. 31 N.M. 188, 242 P. 683.

Consequently none of the tax exemptions apply to those assessments, and they must be extended on property otherwise not subject to taxation by reason of heads of family or soldiers' exemptions.

By: A. M. FERNANDEZ,

Asst. Atty. Gen.