

Opinion No. 46-4844

January 28, 1946

BY: C. C. McCULLOH, Attorney General

TO: Richard F. Rowley Assistant District Attorney Ninth Judicial District Clovis, New Mexico

{*179} I have your letter of January 8, 1946 wherein you correctly recite that we have formerly interpreted Section 14-212 of the 1941 Compilation as requiring that all the owners of a subdivision must consent unanimously to vacating a subdivision if it be vacated. You state that several property owners have undertaken to assess acreage out of subdivisions which have not been vacated. In view of this situation, you request an opinion as to whether or not the county assessor should accept rendition of property out of such a subdivision when it is described as {*180} acreage, or whether the assessor must insist that the property be rendered as lots and blocks.

Article 2 of Chapter 76 of the New Mexico 1941 Compilation provides for the assessment of property. This article clearly makes it the duty of a land owner to report all real property by a proper identifiable description. The property must be so reported that the land can be identified by the description given in the return.

From the foregoing facts that you have submitted, it clearly appears that the proper legal description of the land involved would be made by proper reference to lots and blocks within the particular subdivision. Since this would be the legal description of the land, the assessor should see that the land is so returned or is returned by a description fully and properly identifying the land in a legal manner.

By HARRY L. BIGBEE,

Asst. Atty. General