

**JACKSON V. STATE TAX COMM'N, 1924-NMSC-027, 29 N.M. 561, 224 P. 482 (S. Ct. 1924)**

**JACKSON et al.**  
**vs.**  
**STATE TAX COMMISSION et al.**

No. 2761

SUPREME COURT OF NEW MEXICO

1924-NMSC-027, 29 N.M. 561, 224 P. 482

February 28, 1924

Appeal from District Court, Colfax County; Leib, Judge.

Rehearing Denied March 26, 1924.

Action by T. J. Jackson and others against the State Tax Commission and others. From the judgment rendered, the former appeal.

**SYLLABUS**

**SYLLABUS BY THE COURT**

The case of N.M. Abreu et al. v. State Tax Commission, 29 N.M. 554, 224 P. 479, this day decided, cited and followed.

**COUNSEL**

H. A. Kiker and H. L. Bickley, both of Raton, for appellants.

O. L. Phillips, of Santa Fe, for appellees.

**JUDGES**

Bratton, J. Parker, C. J., and Botts, J., concur.

**AUTHOR: BRATTON**

**OPINION**

{\*561} {1} OPINION OF THE COURT. This is an action in equity instituted by T. J. Jackson and others, to have their grazing lands situated in Colfax county reduced for

taxation purposes for the year 1920, from \$ 3.75, as fixed by the state tax commission, to \$ 2.75 per acre. The orders of the tax commission involved here are the same {<sup>\*562</sup>} as were involved in N.M. Abreu et al. v. State Tax Commission, 29 N.M. 554, 224 P. 479, this day decided by us. The lower court disposed of this case as it did that one. The question of law involved here are the same as we decided in that case. Upon the authority of our decision there rendered, the judgment of the lower court should be affirmed, and it is so ordered.