Community Ditches Defined

73-2-27. [Community ditches defined.]

The provisions of these sections shall apply only to such ditches as have been heretofore and are now known and regarded as community ditches, under the laws of this state; and under the provisions of said sections, shall be construed to mean such ditches as are not private, and such as are not incorporated under the laws of this state or of some other state or territory, and are held and owned by more than two owners as tenants in common, or joint tenants.

History: Laws 1895, ch. 1, § 8; C.L. 1897, § 14; Code 1915, § 5756; C.S. 1929, § 151-426; 1941 Comp., § 77-1424; 1953 Comp., § 75-14-25.

Bracketed material. — The bracketed material was added by the compiler and is not part of the law.

Meaning of "these sections" and "said sections". — The words "these sections" and "said sections" means §§ 5744, 5746, 5753, 5755 and 5756, Code of 1915. The 1915 Code sections were continuation of Ch. 1, §§ 1 to 9 Laws of 1895. See the Repealing and Saving Clause of the [1915] Codification. These sections are compiled as 73-2-11, 73-2-12, 73-2-14, 73-2-21, 73-2-25 and 73-2-27 NMSA 1978.

ANNOTATIONS


Earthen dam distinguished from community ditch. — Unlike community ditches, an earthen dam for impounding of water for irrigation system which is owned by a nonprofit corporation is subject to taxation. Storrie Project Water Users' Ass'n v. Gonzales, 53 N.M. 421, 209 P.2d 530 (1949).