

1 {1} Plaintiff appeals the district court’s dismissal of his claim for a refund of real
2 estate taxes that he paid to the County of Santa Fe. We issued a notice proposing to
3 affirm, and Plaintiff has filed a motion to amend the docketing statement as well as
4 a memorandum in opposition to the proposed affirmance. We have carefully
5 considered Plaintiff’s pleading; however, for the reasons briefly discussed below, we
6 continue to believe that the district court did not commit error when it dismissed
7 Plaintiff’s complaint.

8 {2} In the notice of proposed disposition, we pointed out that courts have uniformly
9 held that, once a private individual obtains title to a parcel of real estate, that real
10 estate is subject to taxation by state and local governments even if title to the property
11 was obtained from the federal government pursuant to a land patent. In response,
12 Plaintiff continues to maintain that his Land Patent confers ownership of the property
13 to him in perpetuity, and grants him “absolute and supreme title” to his land.
14 However, ownership of the property is not in dispute here; we accept Plaintiff’s
15 assertions that he has a valid patent to the property and is therefore the owner. What
16 is at issue in this case is the question of whether Plaintiff is required to pay property
17 taxes assessed on his property. As we discussed in the notice, we believe he is so
18 required, and none of the arguments raised in the memorandum in opposition
19 convinces us otherwise. For example, the cases Plaintiff cites, for the proposition that

1 private property located on land owned by the United States is not subject to taxation
2 by a state, do not assist his argument because Plaintiff's property is no longer owned
3 by the United States but instead has been granted to Plaintiff, a private individual. For
4 that reason, the principle we discussed in the notice applies here -- once property
5 formerly owned by the federal government is separated from such ownership and
6 conveyed to a private individual, that property is subject to taxation by state and local
7 governments.

8 {3} Although it is not entirely clear, Plaintiff also appears to be again arguing that
9 he should have been granted a default judgment because Defendant filed a motion to
10 dismiss rather than answering Plaintiff's complaint. As we pointed out in the notice
11 of proposed disposition, this procedure is permissible and no default judgment was
12 warranted. We therefore reject this argument as well.

13 {4} Finally, Plaintiff directs our attention to affidavits that he filed with this Court,
14 which he claims should have been answered by Judge Bustamante, who signed the
15 notice of proposed disposition. In the absence of such an answer, Plaintiff maintains
16 this Court is bound by the contents of the affidavits. This is not how the legal system
17 works; judges are not bound by affidavits of parties. Instead, the parties submit
18 arguments and facts to the judges, who then determine the outcome of the case by

1 applying legal principles to those arguments and facts. Having done so here, we affirm
2 the district court's decision in this case.

3 {5} **IT IS SO ORDERED.**

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MICHAEL D. BUSTAMANTE, Judge

7 **WE CONCUR:**

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RODERICK T. KENNEDY, Judge

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J. MILES HANISEE, Judge