

Opinion No. 53-5836

November 2, 1953

BY: RICHARD H. ROBINSON, Attorney General

TO: Honorable J. C. Enloe District Attorney Seventh Judicial District Socorro, New Mexico

{*254} In your letter dated October 27, 1953, you state that premises owned by the New Mexico School of Mines is leased to a physician, who operates a hospital privately in and upon the leased premises. You are wondering whether the hospital is subject to occupation taxes imposed by the City of Socorro in view of the fact that the real estate upon which the hospital is located is owned by a State institution.

Section 14-3808, New Mexico Statutes, authorizes the imposition of occupation taxes against private hospitals of all kinds. The fact that the real estate and improvements are owned by a State institution would exempt the property from ad valorem taxes but would not exempt a lessee of the property, operating a private hospital, from paying occupation taxes imposed for the business conducted thereon.

By: C. C. McCulloh

Assist. Attorney General