

Opinion No. 58-02

January 6, 1958

BY: OPINION OF FRED M. STANDLEY, Attorney General Howard M. Rosenthal,
Assistant Attorney General

TO: Hon. Dan Sosa, Jr., District Attorney, Third Judicial District, Las Cruces, New
Mexico

QUESTION

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Is the Dona Ana County Sheriff's Posse deemed a charitable or educational association sufficient to entitle it to ad valorem tax exemption as defined in Article 8, Section 3, of the New Mexico Constitution?

CONCLUSION

No.

OPINION

ANALYSIS

Article 8, Section 3 of the New Mexico Constitution, among other things, tax exempts property used for educational or charitable purposes.

The original articles of incorporation of the Dona Ana County Sheriff's Posse and the amendment thereof in which the purposes of the association are delineated indicate beyond question that the Sheriff's Posse renders a very substantial benefit to the community. This benefit is many sided.

However, no matter how praiseworthy the purposes of a non-profit organization may be, no matter the quantity of public benefit derived, Article 8, Section 3 of the New Mexico Constitution in establishing its standard for tax exempt status is determinative. This standard, and the cases dealing with it, have previously been discussed in Opinion No. 5740, issued April 22, 1953, copy of which is enclosed.

It is the opinion of this office that under the above constitutional provision the Dona Ana County Sheriff's Posse or any other Sheriff's Posse is not a primarily educational or charitable enterprise. Hence, this office is of the opinion that a tax exempt status may not be claimed.