

Opinion No. 14-1365

October 22, 1914

BY: FRANK W. CLANCY, Attorney General

TO: Mr. George F. Bruington, Aztec, New Mexico.

PROPERTY OF ODD FELLOWS.

Property of Odd Fellows exempt from taxation.

OPINION

{*225} Upon my return from some days' absence I find your letter of the 15th instant, which appears to have taken four days to reach this office. You ask as to the assessment of property belonging to {*226} your lodge in Aztec of the Independent Order of Odd Fellows. I do not see that I can add anything to the opinion which I gave in May, 1912, and to which you refer in your letter as No. 894. Under Section 7 of Article VIII of the Constitution all property used for educational or charitable purposes is exempted from taxation, and there is no limitation that it must be used solely for such purposes. Until the courts should decide otherwise it appears to me that all property used for charitable purposes is exempt from taxation. According to your statement, however, it would seem that all revenue derived from renting a part of the property of the Odd Fellows is used in their regular charitable purposes, so that even if we could put such a limitation upon the constitutional provision, it would seem that the property of your lodge would still be exempt.

In answer to the letter which the board sent on the second of June, I felt constrained, by considerations of official etiquette, as I usually do, to say that county officers should apply to their district attorney for advice, as he is by law made their legal adviser, and a district attorney might feel offended if I intruded upon his jurisdiction.