

**Opinion No. 41-3894**

September 9, 1941

**BY:** EDWARD P. CHASE, Attorney General

**TO:** Mr. Oscar Fisher Tax Assessor Lovington, New Mexico

{\*96} In your letter of September 5 you request our opinion as to whether or not real estate and improvements thereon owned by an American Legion post is exempt from taxation.

From an investigation, it is my understanding that all American Legion posts are organized under and operate pursuant to the provisions of Section 32-506, 1929 Compilation, New Mexico Statutes Annotated. This being true then. I conclude that property owned and "actually used" by American Legion posts, as such, is exempt from taxation by reason of the provisions of Article 8, Section 3 of the New Mexico Constitution. All other property, however, owned but not used for charitable purposes by an American Legion post, as such, is subject to taxation. Church of Holy Faith vs. State Tax Commission, 39 N.M. 403.

Trusting that the foregoing sufficiently answers your inquiry, I am,

By HOWARD F. HOUK

Asst. Atty. General