

Opinion No. 43-4268

April 17, 1943

BY: EDWARD P. CHASE, Attorney General

TO: Mr. Claron E. Waggoner, District Attorney, Socorro, New Mexico

In your letter dated April 15, 1943, you inquire whether property of the Knights of Pythias Lodge is subject to ad valorem taxes.

Article 8, Section 3 of the New Mexico Constitution provides that all property used for educational or charitable purposes shall be exempt from such taxes.

The Supreme Court of New Mexico has held that property of Masonic Lodges and of the Elks' Lodge which is used for lodge purposes is exempt. Temple Lodge No. 6 A. F. & A. M. v. Tierney, 37 N.M. 178, 20 Pac. (2) 280. Albuquerque Lodge No. 461 B.P.O.E. v. Tierney, 39 N.M. 135, 42 Pac. (2) 206.

In view of these decisions it is my opinion that property of the Knights of Pythias Lodge is exempt from real property taxes, except such property as may be owned by a lodge and not used for educational and charitable purposes, such as income producing property.

If taxes have been erroneously assessed against property which is exempt, a petition and court order would be proper to show an exemption for such taxes for the years involved.

By C. C. McCULLOH,

Asst. Atty. General