

Opinion No. 57-10

January 24, 1957

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

TO: Mr Kermit Nash, Assistant District Attorney, Fifth Judicial District, Hobbs, New
Mexico

QUESTIONS

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"Is real estate owned by a chamber of commerce of the city subject to ad valorem taxes when the real estate is used entirely for chamber of commerce business and does not furnish rental or other income to the organization or its members?"

CONCLUSION

The real estate is subject to ad valorem taxes.

OPINION

ANALYSIS

Article VIII, Section 3 of New Mexico enumerates exemptions to taxes. Chambers of commerce are not included therein by name -- the only enumeration under which chambers of commerce might be counted would be "all property used for educational or charitable purposes." While it is undeniable that the services rendered by chambers of commerce are invaluable to the members of the community in which it operates, this office is of the opinion that a chamber of commerce purpose is neither educational nor charitable in the sense dealt with in Article VIII, Section 3 of the Constitution of New Mexico.