

## Opinion No. 59-07

February 6, 1959

**BY:** FRANK ZINN, Attorney General

**TO:** Office of the District Attorney Second Judicial District Second Floor, Courthouse  
Albuquerque, New Mexico. Attention: Mr. H. Leslie Williams, Assistant District Attorney

Property owned by labor unions not used solely for an exempt purpose enumerated in the constitution is not exempt from property taxes.

### OPINION

{\*13} Your letter seeking my opinion asked this question:

1. Is real estate owned by a local labor union and used by them for union purposes exempt from real estate taxes?

In my opinion, real property owned by a labor union and used by them principally for union purposes is not exempt from taxation. The opinion is based upon the following analysis of applicable law:

Exemption from taxation is governed by Article VIII, Section 3 of the Constitution of New Mexico, the first paragraph of which provides as follows:

"The property of the United States, the state and all counties, towns, cities and school districts, and other municipal corporations, public libraries, community ditches and all laterals thereof, all church property, all property used for educational or charitable purposes, all cemeteries not used or held for private or corporate profit, and all bonds of the state of New Mexico, and of the counties, municipalities and districts thereof shall be exempt from taxation."

Real estate owned by a labor union and used by them principally for union purposes does not fall within any of the exemptions enumerated in Article VIII, Section 3, paragraph 1, of the Constitution of New Mexico cited.

The only way that a labor union can secure an exemption for its property is to show that the property is used solely for one of the exempt purposes set forth in the provision of the Constitution cited.

Hilario Rubio