



THE ATTORNEY GENERAL OF TEXAS

AUSTIN, TEXAS

Gerald C. Mann
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ATTORNEY GENERAL

Honorable E. H. Griffin
County Attorney
Graham, Texas

Dear Sir:

Opinion No. 0-2163
Re: Whether lot owned by Junior
Altruistic Club of Olney is
subject to taxation.

In your letter of April 2, 1940, you submit to us
the following facts:

The Junior Altruistic Club of Olney, Young
County, Texas, has a lot in Olney, Texas, which was ac-
quired by gift. This club is an organization of women
devoted to fostering educational and civic betterment
projects and is a non-profit organization devoting a
portion of its time to social activities. You further
advise that the facts will show that the prime purpose
of the Altruistic Club is a social one.

You request our opinion as to whether this
lot is subject to taxation.

Article VIII, Section 2, of the State Consti-
tution provides that the Legislature may by general laws
exempt from taxation "institutions of purely public
charity."

The fact that an institution may do some char-
itable work is not sufficient to bring it within the
exemption. Our courts have held that the word "purely"
as used in Section 2 of Article VIII is intended to
modify the word "charity" and not the word "public".
Therefore, for an institution to be one of purely pub-
lic charity it must be one whose property is used wholly
and exclusively for charitable purposes. B.F.O.E. Lodge
No. 151 vs. City of Houston, 44 S. W. (2d) 488; City of
Houston vs. Scottish Rite Benevolent Ass'n., 230 S. W.
978. As stated in Santa Rosa Infirmary vs. City of San
Antonio, 259 S. W. 926 by the Commission of Appeals, the
above constitutional provision expressly makes null and
void all exemptions attempted thereunder by the Legisla-
ture unless authorized by the constitutional provision
itself.

From the above, it necessarily follows that the property
in question is subject to taxation.

APPROVED APR. 15, 1940
/s/ Gerald C. Mann
ATTORNEY GENERAL OF TEXAS

Yours very truly
ATTORNEY GENERAL OF TEXAS
By /s/ Glenn R. Lewis
Assistant