

MAINE STATE LEGISLATURE

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March 23, 1923

To the Board of State Assessors
Re: Tax Exemption on Property of Fraternal Orders

In reply to your inquiry about the taxation of property of the Elks lodges, I wish to say that I have made an examination of the form of charter and by-laws used by the various lodges in Maine and am of the opinion that they are properly classed as benevolent and charitable institutions and are, therefore, exempt from taxation under Chapter 10, Section 6, Division III.

The only question to be determined in any particular town or city is whether the local organization is carrying out the provisions of the charter and by-laws of the order. That is, are they using all the funds in excess of their ordinary expenses, no matter from what sources received, for relief of the sick, the poor and distressed or of widows and orphans. If they are doing their work in that way, they are certainly exempt from taxation under the statute, but notwithstanding the provisions of the charter and by-laws, if they use the income of the lodge for the financial profit of the members, they would in that event be subject to taxation.

This ruling applies not only to the Elks lodges but to all organizations which do a similar work.

Ransford W. Shaw
Attorney General