

MAINE STATE LEGISLATURE

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May 23, 1947

To Charles F. Dwinal, Esquire
Re: Taxation of Real Estate of Lodge

Your letter of May 21st received, relating to the question of whether a town may tax real estate occupied by a Masonic Lodge for its own purposes. You cite Bangor vs. Masonic Lodge, 73 Maine 428.

The Revised Statutes of 1944, Chapter 81, Section 6, subsection III, is a general law which now exempts from taxation the real and personal property of certain named organizations. . . and also exempts the real and personal property of all benevolent and charitable institutions incorporated by the State, and organizations whose property in excess of ordinary expenses is held for the relief of the sick and the poor. Express provision, however, is also made for so much of the real estate owned by benevolent and charitable corporations as is not occupied by them for their own purposes to be taxed.

Our Law Court has held that taxation is so vital and so universal a necessity under the many demands of government, that exemption from the payment of the tax is the exception, and never the rule, and the burden of proof with any particular organization is on the one who claims that it is free from the usual obligations, City of Auburn vs. Y.M.C.A., 86 Maine 244; Ferry Beach Park Association vs. Saco, 127 Maine 136; Camp Emoh vs. Lyman, 132 Maine 67.

It is my opinion that if the property is owned by the Association and not the Lodge, even though the stock is owned by the Lodge which rents the premises, this would not exempt the premises from taxation, because the very reason for the separate corporation, which is to secure revenues from rentals such as stores in the Masonic Block, places the property in the taxable column, and the question arises as to the taxability of the whole of the property, where an income is derived from any part of same which is not used for charitable purposes and is paid to an association other than the Masonic Lodge. . . .

Ralph W. Farris
Attorney General

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