MAINE STATE LEGISLATURE

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STATE OF MAINE

	Inter-Departmental Memorandum	Date Movember 27, 1962
Ernest H. Johnson,	tate Tex Assessor Dept. Bureau	of Taxacion
Carlabana	Asst. Atty. General Dept.	
Tax Exemption of	Parsonages R.S., Ch. 91-A, sec.	10, subsec. II, G

Your memorandum of November 26, 1962, received requesting an opinion on the question of a paraonage being exempt from taxation in the town of Falmouth where there is no church connected with the paraonage.

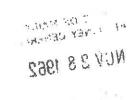
A personage is certain portions of land and buildings for the maintenance of the minister of the church, and if there is no church of the denomination I am of the opinion that the word "paraonage" in this case, under subsection G II, sec. 10, Ch. 91-A, R.S. would not apply.

The wording of the exemption statute is "and property owned and used by a religious society as a parsonage to the value of \$6,000, * * * * * "

I think the town is correct in its assumption that a building used by a minister who is president of the Northern New England Conference does not qualify his hows as a parsonage so as to be exampt from taxation, where there is no church building in the town of Falmouth owned by the Seventh-Day Adventists, Inc.

RWF: apd

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STATE OF MAINE

	Inter-Departmental Me								randı	ım D	Date Date			02
То	garley A	. Parri	i, As	atstan	t Atta	erry 6	lenoral.	Dept.	Bian	the of	These	tim		
From		H, July								tax of				
Subject	Tex	except	lon o	f pare	oneges	- R.S	. Chapt	er 9	Lia, s	estla	10,	Subsection	ZI,	4

The town of Falmenth informs us that the Borthern Hew England Conference of Seventh-Day Adventists, Inc. has constructed a residential building in that term which they claim is a parsonage. The building is occupied by a Reverent Rr. Anderson who is President of the Borthern New England Conference and, according to the term, as such is Parter of some forty-four churches and is the direct Parter of several hundred members of the church who are unable to attend any specific shareh services. However, they have no church building in Falmouth. The term has taxed them for the building since the term does not consider this to be a parasonage within the meaning of that word as used in Chapter 91-A of the R vised Statutes. The Conference is now protesting the text, and the term has maked our edvice.

In your opinion, is this execture property "enmed and used by a religious society as a parsonage" so as to be exempt to the value of \$6,000 under Section 10 of Chapter 91-A of the Revised Statutes.

ELLIJ