

MAINE STATE LEGISLATURE

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STATE OF MAINE

Inter-Departmental Memorandum Date November 27, 1962

To Ernest H. Johnson, State Tax Assessor Dept. Bureau of Taxation
From Ralph W. Farris, Asst. Atty. General Dept. " " "
Subject Tax Exemption of Parsonages--R.S., Ch. 91-A, sec. 10, subsec. II, 0

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

A parsonage 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 "parsonage" in this case, under subsection 9 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 home as a parsonage so as to be exempt from taxation, where there is no church building in the town of Falmouth owned by the Seventh-Day Adventists, Inc.

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Inter-Departmental Memorandum Date November 26, 1962

To Ralph W. Farris, Assistant Attorney General Dept. Bureau of Taxation
From Ernest H. Johnson, State Tax Assessor Dept. Bureau of Taxation
Subject Tax exemption of parsonages - R.S. Chapter 91-A, Section 10, Subsection XI, G

The town of Falmouth informs us that the Northern New England Conference of Seventh-Day Adventists, Inc. has constructed a residential building in that town which they claim is a parsonage. The building is occupied by a Reverend Mr. Anderson who is President of the Northern New England Conference and, according to the town, as such is Pastor of some forty-four churches and is the direct Pastor of several hundred members of the church who are unable to attend any specific church services. However, they have no church building in Falmouth. The town has taxed them for the building since the town does not consider this to be a parsonage within the meaning of that word as used in Chapter 91-A of the Revised Statutes. The Conference is now protesting the tax, and the town has asked our advice.

In your opinion, is this structure properly "owned 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.

EHJ:j