

MAINE STATE LEGISLATURE

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March 27, 1963

Honorable Keith H. Anderson
House of Representatives
Augusta, Maine

P.L. 1963,
C. 229

Dear Sir:

You have asked this office if L.D. 1231, An Act Exempting Certain Fraternal Societies from Property Tax, would apply to college fraternities.

We believe it would.

The key words in the Act are "fraternal organizations operating under the lodge system." There can be no doubt that a college fraternity is a "fraternal organization." The only question to be determined is whether they operate "under the lodge system."

"By the 'lodge system' is generally understood an organization which holds regular meetings at a designated place, adopts a representative form of government, and performs its work according to a ritual." Western Funeral Benefit Ass'n v. Hellmich, Collector of Internal Revenue, (Mo.) 2 F 2d 367 at 369.

From the above definition it would appear to be a question of fact as applied to each college fraternity, whether it

- 1) "holds regular meetings at a designated place"
- 2) "adopts a representative form of government" and,
- 3) "performs its work according to a ritual."

Each fraternity, to qualify for a tax exemption under L.D. 1231, would have to prove it qualifies under each of the three above criteria.

March 27, 1963

On the basis of our knowledge of a few college fraternities we believe they would qualify for tax exemptions as "fraternal organizations operating under the lodge system."

The other provisions of the bill should be borne in mind when attempting to determine the portion of the building exempt from taxation. The bill does not give a complete exemption. The words "used solely by fraternal organizations for meeting, ceremonials, religious or moralistic instruction" are most restrictive. Being a tax exemption statute it will be interpreted narrowly by a court. Hence, only that portion of a building "used solely" for the purposes named would be tax exempt.

Very truly yours,

George C. West
Deputy Attorney General

GCW:H