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STATE OF MAINE
DEPARTMENT OF THE ATTORNEY GENERAL
AUGUSTA, MAINE 04333

May 14, 1976

Honorable Arthur A. Lynch
P. O. Box 264
Livermore Falls, Maine

Dear Arthur:

This responds to your question regarding taxing powers and exemptions relating to religious properties. We have reviewed the particular provision about which you proposed the question, 36 M.R.S.A. § 652-1-G. Your question was regarding imposition of taxes for property values above the exemption limits and whether this provision is permissive or mandatory. In our view, this section is mandatory, requiring taxation of otherwise exempt properties where their value exceeds the value specified for the exemption. This interpretation is based on the requirements of the Constitution that taxes on all real and personal property be assessed equally. The only exceptions to this equal assessment requirement have been those properties exempted and then only to the extent of the value of the exemption. A town would not have authority to grant further exemptions above that authorized by statute.

Very truly yours,

JOSEPH E. BRENNAN
Attorney General

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