

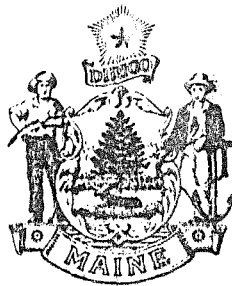
# MAINE STATE LEGISLATURE

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April 18, 1979

The Honorable Robert G. Gillis  
House of Representatives  
State House  
Augusta, Maine 04333

Dear Representative Gillis:

This responds to your request for advice as to whether municipalities are authorized to impose service charges on houses of religious worship.

The scope of Maine's service charge statute is very narrow. It authorizes municipalities to impose service charges on the owners of certain institutional and organizational real property, which is otherwise exempt from state or municipal taxation. 36 M.R.S.A. § 652(L). The statute states further that a service charge may be imposed only to recover the cost of providing municipal services to one class of property:

"Residential properties currently totally exempt from property taxation, yet used to provide rental income. This classification does not include student housing or parsonages." 36 M.R.S.A. § 652(L)(2)(a).

In light of these restrictions on the imposition of service charges, it is difficult to imagine a situation where service charges could be imposed on houses of religious worship since a house of religious worship is not residential property used to provide rental income.

Sincerely,

Andre G. Janelle  
Assistant Attorney General