



## **119th MAINE LEGISLATURE**

## **FIRST REGULAR SESSION-1999**

Legislative Document

No. 212

H.P. 150

House of Representatives, January 11, 1999

## An Act to Increase the Property Tax Exemptions for a Parsonage.

Reference to the Committee on Taxation suggested and ordered printed.

W).//

JOSEPH W. MAYO, Clerk

Presented by Representative SHIELDS of Auburn. Cosponsored by Representative HEIDRICH of Oxford.

## Be it enacted by the People of the State of Maine as follows: 2 Sec. 1. 36 MRSA §652, sub-§1, ¶G, as amended by PL 1971, c. 4 111, is further amended to read: 6 G. Houses of religious worship, including vestries, and the pews and furniture within the same; tombs and rights of 8 burial; and property owned and used by a religious society as a parsonage to the value of \$20,000 \$100,000, and personal property not exceeding \$6,000 in value, but 10 so much of any parsonage as is rented is liable to taxation. 12 For purposes of the tax exemption provided by this paragraph a parsonage shall--mean means the principal residence 14 provided by a religious society for its elergyman member of the clergy whether or not located within the same 16 municipality or place as the house of religious worship where the elergyman member of the clergy regularly conducts 18 religious services. 20 SUMMARY 22 This bill increases the limit for property tax exemptions for a parsonage from \$20,000 of value to \$100,000 of value of the 24 real property and the limit for personal property tax exemptions 26 for a parsonage from \$6,000 of value to \$50,000 of value of the

- personal property.
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