

MAINE STATE LEGISLATURE

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121st MAINE LEGISLATURE

FIRST REGULAR SESSION-2003

Legislative Document

No. 559

H.P. 422

House of Representatives, February 6, 2003

An Act To Increase the Value of a Parsonage That is Exempt from the Property Tax

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative HUTTON of Bowdoinham.
Cosponsored by Representatives: BREault of Buxton, CRESSEY of Baldwin, DAVIS of
Falmouth, RICHARDSON of Brunswick, SAVIELLO of Wilton.

2 **Be it enacted by the People of the State of Maine as follows:**

4 **Sec. 1. 36 MRSA §652, sub-§1, ¶G,** as amended by PL 1971, c.
111, is further amended to read:

6 G. Houses of religious worship, including vestries, and the
7 pews and furniture within the same; tombs and rights of
8 burial; and property owned and used by a religious society
9 as a parsonage to the value of ~~\$20,000~~ \$100,000, and
10 personal property not exceeding \$6,000 in value, but so much
11 of any parsonage as is rented is liable to taxation. For
12 purposes of the tax exemption provided by this paragraph, a
13 parsonage ~~shall-mean~~ means the principal residence provided
14 by a religious society for its ~~clergyman~~ cleric whether or
15 not located within the same municipality or place as the
16 house of religious worship where the ~~clergyman~~ cleric
17 regularly conducts religious services. Beginning in 2004,
18 the State Tax Assessor shall adjust annually the value of
19 property owned and used by a religious society as a
20 parsonage that is exempt from taxation pursuant to this
21 paragraph by the percentage change in the Consumer Price
22 Index for the previous year.

24 **SUMMARY**

26 Current law provides an exemption from the property tax for
27 property owned and used by a religious society as a parsonage to
28 the value of \$20,000. This bill increases that limit to \$100,000
29 and provides that the limit be adjusted annually for inflation.
30