

MAINE STATE LEGISLATURE

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(New Title)

New Draft of: S. P. 180, L. D. 423.

N I N E T Y - N I N T H L E G I S L A T U R E

Legislative Document

No. 1338

S. P. 473

In Senate, April 24, 1959

Reported by Majority from the Committee on Taxation, and printed under
Joint Rules No. 10.

CHESTER T. WINSLOW, Secretary

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FIFTY-NINE

AN ACT Exempting Certain Fraternal Societies from Property Taxes.

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

Sec. 1. R. S., c. 91-A, § 10, sub-§ II, ¶ E-1, additional. Subsection II of section 10 of chapter 91-A of the Revised Statutes, as enacted by section 1 of chapter 399 of the public laws of 1955, and as amended, is further amended by adding a new paragraph E-1, to read as follows:

'E-1. The real estate and personal property owned by or held in trust for fraternal societies, orders or associations of a charitable, fraternal, benevolent or moralistic nature operating under the lodge system with a prescribed ritual, and having elective officers, and occupied by such societies, orders or associations or their officers solely for their charitable, fraternal, benevolent or moralistic purposes.'

Sec. 2. R. S., c. 91-A, § 10, sub-§ II, ¶ J, additional. Subsection II of section 10 of chapter 91-A of the Revised Statutes, as enacted by section 1 of chapter 399 of the public laws of 1955, and as amended, is further amended by adding a new paragraph J, to read as follows:

'J. If any real estate owned by or held in trust for an organization entitled to exemption under this subsection is occupied in part by persons or organizations not entitled to exemption, then the assessors shall value separately the portions of the building occupied wholly or partially for exempt purposes, and shall determine upon a percentage basis the extent of exempt occupation of portions used only partially for exempt purposes, and a partial exemption shall be granted to the extent of the valuation of the portion of the premises

occupied wholly for exempt purposes, plus the valuation of the portion used partially for exempt purposes multiplied by the percentage of exempt occupation as so determined.'