

Bond Case Briefs

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TAX - MAINE

Francis Small Heritage Trust, Inc. v. Town of Limington

Supreme Judicial Court of Maine - August 7, 2014 - A.3d - 2014 ME 102

Taxpayer sought judicial review of a decision of the State Board of Property Tax Review finding taxpayer was not entitled to a tax exemption as a benevolent and charitable institution. The Superior Court vacated the Board's decision, and town appealed.

The Supreme Judicial Court of Maine held that:

- In an apparent matter of first impression, trust holding land fully devoted to conservation was entitled to a property tax exemption as a benevolent and charitable organization, and
- The Farm and Open Space Tax Law did not preempt or otherwise displace the property tax exemption for benevolent and charitable organizations.

Trust, whose purpose was to conserve natural resources for the benefit of the public, was entitled to a property tax exemption as a benevolent and charitable organization. Trust had opened its properties to the public year-round, free of charge, and permitted school field trips, hunting, fishing, hiking, cross-county skiing, and snowmobiling, operating its properties in the manner of a state park, and in doing so, assisted the state in achieving its conservation goals.

The Farm and Open Space Tax Law did not preempt or otherwise displace the property tax exemption for benevolent and charitable organizations, even though the statutes might have overlapped in their application to a particular taxpayer. The Farm and Open Space Tax Law and the charitable exemption were distinct in their scope and purpose and contained no language indicating that they were mutually exclusive.