
TAX - MAINE

Hurricane Island Foundation v. Town of Vinalhaven

Supreme Judicial Court of Maine - May 30, 2023 - A.3d - 2023 WL 3699098 - 2023 ME 33

Taxpayer, which was a nonprofit corporation that occupied most of an island pursuant to a 40-year lease, sought review under Maine Rules of Civil Procedure of town assessor's denial of its application for a local property tax exemption available to literary and scientific institutions.

The Superior Court entered final judgment that taxpayer was a scientific institution and modified assessor's decision to designate taxpayer as tax exempt. Town appealed.

The Supreme Judicial Court held that:

- Taxpayer's complaint could fairly be treated as a complaint for declaratory judgment, and thus the Superior Court had subject-matter jurisdiction, but
- Taxpayer failed to demonstrate that it was a scientific institution.

Even though complaint filed by taxpayer for review under the Maine Rules of Civil Procedure of town assessor's denial of its application for a local property tax exemption available to literary and scientific institutions could fairly be treated as a complaint for declaratory judgment, which would be a basis for the Superior Court to have subject-matter jurisdiction, the Supreme Court would not require the matter to be remanded to the Superior Court for the taxpayer to amend and label the complaint; if that happened, the Superior Court would be compelled to engage in the duplicative task of considering exactly the same arguments and exactly the same evidence and deciding exactly the same issue as it has already considered and decided in entering the judgment on appeal, i.e., dismissal would serve no purpose, would unjustifiably elevate form over substance, and would waste judicial resources as well as the resources of the parties.

Taxpayer, which was a nonprofit corporation, failed to demonstrate that it was a "scientific institution," and thus taxpayer did not show that it qualified for property tax exemption available to literary and scientific institutions; record showed that taxpayer's primary purpose was education, given that taxpayer's purpose was to promote character development, leadership skills and self-discovery through outdoor educational experiences beyond the traditional classroom, taxpayer's articles of incorporation further stated that its primary purpose was educational and listed other charitable or research purposes, and taxpayer's brochures primarily discussed education and applied sciences with some references to the sciences apart from education.

Copyright © 2026 Bond Case Briefs | bondcasebriefs.com