

**Taxation, Fraternal Societies. Fraternal Societies, Taxation of, Exemptions.**

The property of Fraternal Societies is subject to taxation, and is not exempt.

August 6, 1914.

Hon. T. F. Shea,  
County Attorney,  
Deer Lodge, Montana.

Dear Sir:

I am in receipt of your letter of recent date, wherein you request an opinion on the question as to whether or not the property of fraternal societies is subject to taxation. I beg leave to advise that Article XII, Section 2 of the Constitution, provides for the exemption from taxation of property used exclusively for agricultural and horticultural societies, for educational purposes, places for actual religious worship, hospitals, places of burial, not used or held for private or corporate profit, and institutions of purely public charity. Fraternal societies are ordinarily deemed not to come within the exemption.

State Counsel C. K. of L. vs. Board of Review, 64 N. E.  
1104 (Ill.)

Note to Widows and Orphans' Home vs. Commonwealth,  
16 L. R. A. (N. S.) 829.

In this state it is held that taxation is the rule, and exemption from taxation is the exception, and the burden is upon the party claiming to come within the exception to bring his property within the favored class.

N. P. Ry. vs. Mjelde, 8 Mont, 287.

See also 37 Cyc. 891.

It is my opinion that the property of fraternal societies is subject to taxation.

Yours very truly,

D. M. KELLY,  
Attorney General.