

No. 351

TAXATION—EXEMPTIONS—GIRL SCOUTS, exemption of property from taxation.

Held: The property owned by the Girl Scout Council of Livingston and used exclusively for the purposes of that organization is exempt from taxation under the constitution and statutes of Montana, relating to exemption of property used exclusively for educational purposes and held by institutions of purely public charity.

February 2, 1942.

Mr. Earl C. Ammerman
County Attorney
Park County
Livingston, Montana

Dear Mr. Ammerman:

You have asked the opinion of this office on the following question:

“Is the Girl Scout Council of Livingston, Montana, exempt from taxation on real property held in the name of the said council, and used in Girl Scout activities?”

For our information you have submitted a copy of the Articles of Incorporation of the Girl Scout Council of Livingston. Among the objects and purposes expressed therein, are the following:

“(c) To give the advantage of Girl Scouting to as many girls in the community as possible. . . .

(f) To provide for camping and outdoor living for its Girl Scouts and Brownies, and to maintain at all times the minimum requirements for its Girl Scout camps. . . .

(l) To cooperate with all community organizations such as social, health, recreational, and educational agencies in developing a general community program.”

It is well established the constitutional and statutory provisions relating to exemption from taxation are to be strictly construed against the taxpayer. (*Cruse v. Fischl*, 55 Mont. 258, 175 Pac. 878; *Town of Cascade v. Cascade County*, 75 Mont. 304, 243 Pac. 806; *State ex rel. Whitlock v. State Board of Equalization*, 100 Mont. 72, 45 Pac. (2nd) 684.) This is the general rule throughout the United States. (61 C. J. 391 et seq.) The question is whether it applies here.

In the case of *Cincinnati Gymnasium & Athletic Club v. Edmondson*, 13 Ohio N. P. N. S. 489, 491, the court held an athletic club—operated without profit and open to all complying with certain necessary requirements and reasonable restrictions—is entitled to tax exemption as a purely public charity. The language of the court, in part, is as follows:

“Institutions of learning have long been held fit for charity. In recent years culture of the body has become a part of and parcel of institutions of learning—a necessary adjunct thereto, and the court does not see why there cannot be then an institution of physical culture separate from one of learning and quite as fit for charity.”

It is well known the camping and outdoor program of the Girl Scouts, Boy Scouts and similar organizations contributes materially to the physical, moral and cultural well-being and education of young Americans, any of whom may participate therein.

No case has been found which deals specifically with Girl Scout organizations as being exempt from taxation. However, in the case of *Charter Oak Council, Inc., Boy Scouts of America v. Town of New Hartford*, 121 Conn. 466, 185 A. 575, it was held a Boy Scout Council—with a charter similar to that of the Girl Scout Council of Livingston—was organized and its camp used for educational and charitable purposes within the meaning of the tax exemption statutes.

It is my opinion the real property owned by the Girl Scout Council of Livingston and used exclusively for the purposes of that organization is exempt from taxation under the constitution and statutes of Montana relating to exemption of property used exclusively for educational purposes and held by institutions of purely public charity.

Sincerely yours,

JOHN W. BONNER
Attorney General