

Thank you for the opportunity to testify today in support of *An Act relative to exempting Masonic lodges, associations, and real property owned by the same from property taxation in the State of New Hampshire*.

I testify before you to advocate for a commonsense clarification and extension of property tax exemption — a status already afforded to many nonprofit organizations whose mission and community contributions mirror those of Masonic lodges.

1. Masonic Lodges as Nonprofit, Charitable Institutions

Masonic organizations in New Hampshire are structured as **nonprofit entities**. They operate without profit motives, reinvesting resources into community service, philanthropic programs, and charitable outreach. Like many exempt nonprofits, they exist first and foremost to serve the public good, not to generate revenue or private benefit.

Among many charitable efforts statewide, Masonic lodges:

- Support local scholarship programs and educational initiatives for deserving students
- Provide financial and volunteer assistance to families in crisis, veterans, seniors, and youth groups
- Sponsor community service activities including food drives, clothing donations, disaster relief contributions, and support for local shelters
- Partner with civic organizations such as schools, fire and rescue departments, and elder care facilities to address community needs

These efforts align squarely with the purpose of property tax exemption statutes — to acknowledge those institutions whose operations provide tangible public benefit that reduces burdens on municipal services and enhances quality of life in communities across the state.

2. Comparable Benefits to Other Currently Exempt Organizations

New Hampshire law already exempts property owned by a wide range of nonprofit entities — including, but not limited to:

- Religious institutions
- Educational institutions
- Charitable societies and associations
- Youth and civic organizations
- Public-use cultural institutions

The common thread among these exempt entities is that they:

- Operate for public benefit, not private profit
- Provide services that enrich community well-being
- Offset needs that might otherwise fall to government or taxed entities

Masonic lodges fulfill these same criteria.

For example:

Exempt Nonprofit Group	Public Benefit Provided	Similar Benefit by Masonic Lodges
Local food pantry (exempt)	Addresses hunger and basic needs	Masonic-led food drives supporting local pantries
Scholarship foundation (exempt)	Funds education for students	Masonic scholarships for NH youth
Youth organization (exempt)	Mentorship, safe activities	Masonic sponsorship and mentorship programs
Veterans support group (exempt)	Supports veterans' welfare	Masonic support for veterans and military families

In every case, the exemption recognizes that these nonprofits **ameliorate social needs and reduce public expenditures**. Masonic lodges, through decades of local service, contribute similarly.

3. Direct Community Benefits and Municipal Impact

Unlike purely private property owners, Masonic lodges:

- Maintain historic properties that serve as community venues for gatherings, meetings, and events
- Offer meeting spaces, at little or no cost, to Scouts and youth groups, nonprofit meetings, and civic initiatives
- Sponsor volunteer labor for community clean-ups, charitable events, and public celebrations

These contributions enhance local economies, promote civic engagement, and strengthen social fabric without adding to municipal service loads. The net impact is a **positive return on community investment** — consistent with the intent of property tax exemptions.

4. Equity and Fairness in Tax Policy

Property tax exemptions are not privileges for the few — they are tools of public policy to advance the common good by encouraging and sustaining nonprofit activity.

Denying lodges the same exemption extended to other mission-driven nonprofits creates inequity in the tax code. It undermines longstanding contributions and places undue financial strain on organizations that already operate on limited budgets.

Conclusion

In closing, Masonic lodges in New Hampshire:

- Are nonprofit organizations dedicated to charity, education, and community service
- Deliver benefits equivalent to — and in many cases complementary to — those provided by other exempt nonprofits
- Enhance civic life, support vulnerable populations, and strengthen neighborhoods without taxing local resources

For these reasons, I respectfully urge this Committee to support the exemption of Masonic lodges, associations, and their real property from property tax.

Thank you for your time and consideration.