

Testimony in Support of Property Tax Exemption for Masonic Lodges and Associations
Submitted to the New Hampshire Legislature

Dear Members of the Committee,

Thank you for the opportunity to testify in favor of the continued and explicit exemption from property taxation for Masonic lodges, Masonic associations, and real property owned and used by these institutions. I respectfully urge this Committee to recognize the public benefits these organizations provide and to reaffirm their rightful place among New Hampshire's non-profit, community-serving entities.

Masonic lodges are long-established, non-profit fraternal organizations dedicated to moral uplift, charitable service, and community engagement. For decades—indeed, over a century in many communities across New Hampshire—Masonic lodges have contributed time, resources, and philanthropic support that strengthen neighborhoods and improve the lives of countless residents.

Charitable Mission and Community Impact

Masonic organizations are structured as non-profit entities. Their missions consistently emphasize benevolence, education, and community assistance. Among their contributions: Financial and Volunteer Support for Local Needs: Masonic lodges regularly raise funds for scholarships, food pantries, disaster relief, veterans' services, and youth programs. In many towns, lodges have been consistent partners with schools, fire departments, and social service agencies, providing financial gifts and volunteers.

Continuing Legacy of Service: Members engage in regular service activities benefiting elders, disadvantaged families, and students. Whether organizing annual fundraisers for local kids' programs or sponsoring community clean-ups, their work enhances civic life without placing additional burdens on municipal budgets.

Historic Preservation and Community Assets: Many Masonic lodge buildings are historic landmarks that anchor Main Street districts and serve as gathering places for community events, concerts, meetings, and cultural activities. These spaces are often the only accessible venues for civic groups in smaller towns.

Comparison With Other Exempt Non-Profits

New Hampshire law already exempts a broad range of non-profit and charitable organizations from property taxes when property is used for public-serving purposes. These include houses of worship, educational institutions, community centers, youth organizations, and charitable service groups. In evaluating the exemption's scope, it is instructive to compare the public benefits provided:

Exempt Entity Type

Public Benefits

Community Integration

Examples of Activities

Churches/Religious Institutions

Spiritual support, charity drives, social services

Central community role

Food pantries, shelters, counseling

Schools/Educational Non-Profits

Formal education, community learning

Strong institutional anchors

After-school programs, adult education

Veterans' and Service Organizations

Support for veterans, civic engagement

Broad community trust

Holiday events, support networks

Masonic Lodges

Moral, charitable, and civic engagement

Historic and active in local service

Scholarships, disaster relief, civic events

Masonic lodges not only mirror the community benefits provided by these other exempt non-profits but often serve in ways that are unique and complementary. Unlike many organizations that serve only specific populations or interests, Masonic lodges frequently serve broadly—providing support where municipal and non-profit efforts intersect.

Masonic Property as a Community Asset

Importantly, the real property owned by Masonic lodges is not held for private gain but for the advancement of charitable, educational, and communal purposes. These properties often serve as meeting spaces for youth groups, charitable drives, town committees, and cultural events. The exemption of such property from taxation, therefore, reflects not a subsidy of private wealth, but a recognition of public benefit and community service.

Conclusion

For these reasons, I respectfully urge the Committee to support the exemption of Masonic lodges, associations, and their real property from property taxation. Consistent with New Hampshire's long-standing policy of promoting charitable and community service organizations, this exemption acknowledges the tangible value Masonic institutions contribute to the social and civic fabric of our towns and cities.

Thank you for your consideration.

Respectfully submitted,

Martin Garay MacLean