

AMERICAN MARTIAL ARTS FOUNDATION

v.

CITY OF PORTLAND et al.

Submitted on Briefs March 29, 2007  
Decided April 26, 2007

Panel: CLIFFORD, ALEXANDER, CALKINS, LEVY, and SILVER, JJ.

MEMORANDUM OF DECISION

American Martial Arts Foundation (AMAF) appeals from a judgment entered in the Superior Court (Cumberland County, *Warren, J.*) on its M.R. Civ. P. 80(B) appeal, which upheld a decision of the City of Portland Board of Assessment Review denying AMAF a property tax exemption pursuant to 36 M.R.S. § 652(1)(B) (2006) for the tax years 2000 to 2005. AMAF's principal or primary focus is the operation of a school for training in the martial arts. Though there are literary aspects to AMAF's courses and activities, the record supports the Board's finding that they are not of a "primary or substantial character," *see Hurricane Island Outward Bound v. Town of Vinalhaven*, 372 A.2d 1043, 1046 (Me. 1977),

and the Board's conclusion that AMAF does not qualify as a "literary institution" entitled to a property tax exemption pursuant to 36 M.R.S. § 652(1)(B).

The entry is:

Judgment affirmed.

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