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JOSEPH E. BRENNAN ATTORNEY GENERAL



Richard S. Cohen John M. R. Paterson Donald G. Alexander deputy attorneys general

## STATE OF MAINE Department of the Attorney General Augusta, Maine 04333

March 23, 1978

Representative Lawrence P. Greenlaw, Jr. State House Augusta, Maine 04333

RE: Community School District Cost-Sharing

Dear Representative Greenlaw:

This is a response to your letter of February 22, 1978, addressed to Attorney General Joseph E. Brennan and to the several telephonic conferences which we have had on this subject.

Your first question dealt with the effect the Uniform Property Tax had upon the cost sharing formula adopted for the Deer Isle - Stonington CSD. Since this tax has been repealed it is a moot point to render an opinion on the effect it had on the Deer Isle - Stonington CSD.

Your second question is whether a cost sharing formula utilized by a CSD which is based upon the number of students in a member community violates the constitutional requirements of Article IX, Section & of the Maine Constitution?

This question has been answered in the Attorney General opinion of February 27, 1978 (attached), relative to School Administrative Districts. It is my opinion that the reasoning set forth in the February 27th opinion is also controlling for any cost sharing formula utilized by a CSD. A CSD, pursuant to 20 M.R.S.A., Section 355, has taxing authority and shall, therefore, exercise that authority within the confines of Article IX, Section 8 of the Maine Constitution. However, 20 M.R.S.A., Section 361 authorizes a CSD to share its costs on a per pupil basis. This method of sharing costs is contrary to Article IX, Section 8 since it has resulted in taxes not being uniformly assessed upon all the taxpayers within a given CSD.

WALDEMAR G. BUSCHMANN Assistant Attorney General

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