

# MAINE STATE LEGISLATURE

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ONE - HUNDRE DTH LEGISLATURE

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**Legislative Document**

**No. 1428**

H. P. 1027

House of Representatives, February 8, 1961

Referred to Committee on Taxation. Sent up for concurrence and ordered printed.

HARVEY R. PEASE, Clerk

Presented by Mr. Bragdon of Perham.

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**STATE OF MAINE**

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SIXTY-ONE

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**AN ACT Providing a Tax for Schooling of Children in Unorganized Territory.**

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**Emergency preamble.** Whereas, acts of the Legislature do not become effective until 90 days after adjournment of the Legislature unless enacted as emergencies; and

Whereas, school costs in the unorganized territory should be defined as an area responsibility; and

Whereas, a uniform levy should be applied to that territory sufficient to provide for the full support of schools within the territory; and

Whereas, that territory should be defined as subject to applicable provisions of the foundation school program, as applied to all school districts of the State; and

Whereas, except for the normal foundation school program allotment, the General Fund of the State should be relieved of all fiscal responsibilities for schools in the unorganized territory; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine, and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

Be it enacted by the People of the State of Maine, as follows:

**Sec. 1. R. S., c. 16, § 74, amended.** The first, 3rd and 4th paragraphs of section 74 of chapter 16 of the Revised Statutes is amended to read as follows:

'The State Tax Assessor may, subject to the approval of the Governor and Council, within 3 years from the assessment, if justice requires, make an abatement of any state, county, **school** or forestry district taxes. A list of such abatements and the amount of the same shall be transmitted by the said State Tax Assessor to the State Controller, and such amount or amounts shall be deducted from such taxes.'

'The State Tax Assessor shall make a supplementary assessment of any state, county, **school** or forestry district tax on lands which have been acquired by the State for nonpayment of such tax, which have been omitted from the state valuation and which have been conveyed by legislative authorization. Such supplementary assessment shall be made only for the calendar year following the date of conveyance and shall be based on the valuation to be established by the Board of Equalization.

The State Tax Assessor shall also make a supplementary assessment of any state, county, **school** or forestry district tax on lands in unorganized territory omitted by error from the last previous state valuation, and of buildings located in unorganized territory built since the last previous state valuation. Such supplementary assessment shall be based on the valuation to be established by the Board of Equalization.'

**Sec. 2. R. S., c. 16, § 77-C, amended.** The last paragraph of section 77-C of chapter 16 of the Revised Statutes, as enacted by chapter 128 of the public laws of 1955, is amended to read as follows:

'The sum so collected from each township and each lot or parcel of land not included in any township in the State shall be disbursed by the Treasurer of State to each township and each lot or parcel of land not included in any township which is assessed for school or highway purposes in an amount not to exceed  $\frac{3}{4}$  of the amount assessed for ~~school and~~ highway purposes and shall be credited to such purposes.'

**Sec. 3. R. S., c. 16, § 78, amended.** The first paragraph of section 78 of chapter 16 of the Revised Statutes is amended to read as follows:

'Lands not exempt, and not liable to be assessed in any town, may be taxed by the Legislature for a just proportion of all state, county, **school** and forestry district taxes ~~as herein provided~~ for ordering the state, county, **school** and forestry district taxes upon property liable to be assessed in towns. The Board of Equalization shall make lists thereof, with as many divisions as will secure equitable taxation, conforming as near as convenient to known divisions and separate ownership.'

**Sec. 4. R. S., c. 16, § 79, amended.** The first and 6th sentences of section 79 of chapter 16 of the Revised Statutes is amended to read as follows:

'When the lands mentioned in section 78 are assessed for any state, county, **school** and forestry district taxes, the State Tax Assessor shall determine the proportionate amount of such taxes due from the owners of such lands by applying the total millage rate of all such taxes against the valuation as listed by the Board of Equalization.'

'Such list shall contain the total amount of any state, county, **school** and forestry district taxes due from each owner of lands mentioned in section 78 and each owner of rights in public reserved lots, and shall also contain the millage rate used in determining the proportionate amount of taxes due from such owners.'

**Sec. 5. R. S., c. 16, § 82, amended.** Section 82 of chapter 16 of the Revised Statutes is amended to read as follows:

**'Sec. 82. Tax notices may be sent by mail to known owners; lists of assessments of unknown owners to be advertised; interest.**—When any state, county, **school** and forestry district taxes are assessed as provided for in section 79, the State Tax Assessor shall, on or before the first day of July thereafter, notify in writing the owners of land so assessed, by sending to each by mail at his last known address, a statement containing a brief description of the land assessed, the date when payment is required, and the amount in total due from each such owner of all such state, county, **school** and forestry district taxes. **Whenever** such taxes are assessed on a biennial basis, he shall send like statements of such taxes for the 2nd year of the biennium on or before the first day of July of such 2nd year. In case the owners of any such lands are unknown, instead of sending the notices by mail he shall, on or before the first day of August, cause the lists of assessments on such lands to be advertised in the state paper and in some newspaper, if any, published in the county in which the land lies, and shall cause like advertisement of the lists of such taxes for the following year to be made on or before the first day of August of that year. Such a statement or advertisement shall be sufficient legal notice of such assessment. The State Tax Assessor shall mail to each owner or owners, making a written request therefor, a statement showing the amount of each state, county, **school** and forestry district tax assessed on the lands of such owner or owners. Such lands are held to the state for payment of such state, county, **school** and forestry district taxes, with interest thereon at the rate of 6% per year to commence on October 1st upon the taxes for the year for which such assessment is made. **Whenever** such taxes are assessed on a biennial basis, interest on taxes for the 2nd year of the biennium shall commence on October 1st of such 2nd year.

**Sec. 5. R. S., c. 16, § 83, amended.** The first sentence of section 83 of chapter 16 of the Revised Statutes is amended to read as follows:

'State, county, **school** and forestry district taxes on lands mentioned in section 78 shall be paid on or before the first day of October following the date of assessment and such taxes shall be delinquent on the first day of February of the next year.'

**Sec. 6. R. S., c. 16, § 85, amended.** The first paragraph of section 85 of chapter 16 of the Revised Statutes is amended to read as follows:

'A copy of the lien certificate shall be filed in the office of the State Tax Assessor; ~~and on~~. **On** the 30th day of March annually, whenever the State shall have acquired title to lands assessed for any state, county, **school** and forestry district taxes, the State Tax Assessor shall certify to the State Controller the amount of unpaid taxes, interest and costs then outstanding. Unpaid state,

county, **school** and forestry district taxes and interest and costs on the books of the State shall be charged against the General Fund.'

**Sec. 7. R. S., c. 16, § 86, amended.** The first sentence of section 86 of chapter 16 of the Revised Statutes is amended to read as follows:

'The timber and grass on the public reserved lots shall be held to the State for the payment of such state, county, **school** and forestry district taxes as may be lawfully assessed against them after the 26th day of April, 1897, with interest thereon at the rate of 6% a year, to commence upon the taxes for the year in which such assessment is made, on the first day of October following the date of assessment.'

**Sec. 8. R. S., c. 16, § 88, amended.** Section 88 of chapter 16 of the Revised Statutes is amended to read as follows:

'**Sec. 88. Each interest by acreage to be forfeited, if tax is not paid.**—Each fractional part, or interest represented by acreage, in all such public reserved lots, upon which the state, county, **school** and forestry district taxes and interest are not paid by the 30th day of March of the year following the assessment shall be forfeited to the State, and whenever such taxes are assessed on a biennial basis, such forfeiture shall occur on the 30th day of March following the 2nd year of the biennium. **Any** owner may redeem his interest in such public reserved lots by tendering to the State Tax Assessor, within one year after the date of the forfeiture, his proportional part of all the sums due on such lots, together with interest at 6% a year from the date of the forfeiture, and \$1 for a release.'

**Sec. 9. R. S., c. 16, § 92, amended.** Section 92 of chapter 16 of the Revised Statutes is amended to read as follows:

'**Sec. 92. Taxes due from interest forfeited to be charged against unorganized townships fund.**—After such timber and grass shall be wholly forfeited to the state, the State Tax Assessor shall certify to the State Controller the amount of unpaid taxes and interest then outstanding, ~~and such.~~ **Such** state, county, **school** and forestry district taxes and interest shall be charged to the unorganized townships fund in the township in which the forfeited interest in the public reserved lot is located.'

**Sec. 10. R. S., c. 16, § 93, amended.** The first sentence of section 93 of chapter 16 of the Revised Statutes, as amended by section 8 of chapter 397 and by section 20 of chapter 429, both of the public laws of 1957, is further amended to read as follows:

'The State Tax Assessor may bring ~~and a civil action of debt~~ in his own name to enforce the lien on real estate created by ~~section 5 of chapter 91-A, section 5,~~ to secure the payment of state, county, **school** and forestry district taxes assessed under sections 78 and 81 upon lands not liable to be assessed in any town.'

**Sec. 11. R. S., c. 16, § 94, amended.** The first sentence of section 94 of chapter 16 of the Revised Statutes is amended to read as follows:

'In addition to the methods of collecting state, county, **school** and forestry district taxes provided by law, owners of lands in unorganized townships shall be liable to pay such taxes to the State Tax Assessor upon demand.'

**Sec. 12. R. S., c. 16, § 98, amended.** Section 98 of chapter 16 of the Revised Statutes is amended to read as follows:

**'Sec. 98. Receipts from taxes to be paid by State Tax Assessor to Treasurer of State daily.** All state, county, **school** and forestry district taxes collected by the State Tax Assessor under ~~the provisions of~~ this chapter shall be paid to the Treasurer of State daily.'

**Sec. 13. R. S., c. 41, § 162, amended.** The next to the last sentence of the first paragraph of section 162 of chapter 41 of the Revised Statutes is amended to read as follows:

'The balance of tuition income shall be credited to the General Fund of the State for the year in which it is earned and shall be a credit in computing any school ~~assessment~~ **assessments** on the property of the unorganized ~~unit~~ **territory concerned**.'

**Sec. 14. R. S., c. 41, § 166, sub-§ I, amended.** Subsection I of section 166 of chapter 41 of the Revised Statutes, as amended by chapter 179 of the public laws of 1955, is further amended to read as follows:

**I. Assessment.** On April 1st, annually, ~~the total cost of school privileges provided in any unorganized unit under 82% of the amounts recommended by the commissioner and approved by the Legislature as necessary to carry out sections 159, 160, 161, and 164, 165, 177 and 183 for the school fiscal year ending on the preceding next June 30th, together with an additional charge of 8% of such total cost for administration but with deductions for the amount of interest on lands reserved, if any, prorated to allow for the allocation provided by subsection 1 of section 53 of chapter 36, section 53, subsection I, of said unorganized unit territory for said school fiscal year, and any other sums credited to the Unorganized Territory School Fund, on behalf of said unit shall be assessed upon the property of said unorganized unit territory by the State Tax Assessor in accordance with the provisions of section 79 of chapter 16, section 79,~~ provided said assessment shall be limited to a school tax rate of 10 mills on the dollar above the average of school tax rates of the municipalities of the State for the preceding school year; except that the school tax rate for the assessment made April 1, 1955 shall be limited to a school tax rate of 10 mills on the dollar above the average of the school tax rates of the municipalities of the State as found by dividing the 1954 municipal appropriations for school maintenance and operation by the 1954 state valuation of said municipalities. It shall be the duty of the commissioner to furnish on or before February 10th of each year to the State Tax Assessor a statement of ~~expenditures for school purposes in each unorganized unit during the preceding school year the~~

amounts recommended by the commissioner and approved by the Legislature as necessary to carry out sections 159, 160, 161, 164, 165, 177 and 183 for the fiscal year ending June 30th and deductions on account of interest on lands reserved and other credits ~~as hereinbefore provided~~ for such unorganized ~~units territory~~, for use in making said tax assessment and as a permanent record thereof. A copy of said statement shall also be furnished to the Commissioner of Finance and Administration, who shall credit the amount of said tax assessment to the Unorganized Territory School Fund for the fiscal year ~~following the date of such statement.~~

**Sec. 15. R. S., c. 41, § 166, sub-§§ III, IV, amended.** Subsections III and IV of section 166 of chapter 41 of the Revised Statutes are amended to read as follows:

**III. Annually in December.** ~~Such~~ An additional ~~amounts as are~~ sum equal to 18% of the amount recommended by the commissioner and approved by the Legislature as necessary to carry out ~~the provisions of~~ sections 159, 160, 161, 164, 165, 177 and 183 shall be paid out of such sums as may be appropriated by the Legislature and ~~credited to the unorganized territory school fund~~ for payment of the state support of the foundation program as described in section 237-E, the first payment to be made in December 1961.

**IV. Unexpended balance.** Any unexpended balance in the Unorganized Territory School Fund shall be carried forward and shall not lapse into the unappropriated surplus account. **Nothing in this section shall be construed to affect the assessment of taxes for capital expenditures as described in section 169.**

**Sec. 16. Appropriation for general purpose aid.** In order to provide funds necessary to carry out the Revised Statutes, chapter 41, section 166, subsection III, as amended by this act, there is appropriated to the Department of Education from the General Fund out of any funds not otherwise appropriated, the following amounts:

EDUCATION, DEPARTMENT OF

	1961-62	1962-63
General purpose aid		
All Other	\$94,554	\$98,857

**Sec. 17. Appropriation for schooling of children in unorganized territory.** In order to provide funds to carry out the Revised Statutes, chapter 41, sections 159, 160, 161, 164, 165, 177 and 183 until funds are made available by the tax provisions of this act, there is appropriated for the fiscal year 1961-62 to the Department of Education from the General Fund out of any sums not otherwise appropriated the following amounts:

	1961-62
EDUCATION, DEPARTMENT OF	
Unorganized Territory School Fund	
Personal Services	\$ 94,500
All Other	108,546
Capital Expenditures	200
	<hr/> \$203,246

This appropriation is in lieu of the amounts requested for the schooling of children in the unorganized territory in the budget of the State Department of Education.

In addition to the amounts appropriated, there shall be added to the Unorganized Territory School Fund any amounts assessed as tax on property in the unorganized territory for the purposes of the Revised Statutes, chapter 41, sections 159, 160, 161, 164, 165, 177 and 183 prior to the effective date of this act.

**Emergency clause.** In view of the emergency cited in the preamble, this act shall take effect when approved.