

# MAINE STATE LEGISLATURE

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**Legislative Document**

**No. 1182**

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H. P. 1553

House of Representatives, February 27, 1947

Transmitted by the revisor of statutes pursuant to joint order  
Referred to the Committee on Taxation, sent up for concurrence and  
1,000 copies ordered printed.

HARVEY R. PEASE, Clerk

Presented by Mr. Elliott of Corinth.

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**STATE OF MAINE**

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FORTY-SEVEN

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**AN ACT to Create the Maine School District.**

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

**Sec. 1. R. S., c. 37, §§ 146, 148, repealed.** Section 146 of chapter 37 of the revised statutes, as amended by section 7 of chapter 350 of the public laws of 1945, and section 148 of chapter 37 of the revised statutes, as amended by section 30 of chapter 41 and by section 8 of chapter 350, both of the public laws of 1945, are hereby repealed.

**Sec. 2. R. S., c. 37, §§ 155-A - 155-E, additional.** Chapter 37 of the revised statutes is hereby amended by adding thereto 5 new sections to be numbered 155-A to 155-E, to read as follows:

**Sec. 155-A. Maine school district.** The administrative district known as the Maine school district shall include all of the unorganized territory of the state, and any areas which may subsequently become a part of the unorganized territory.

**Sec. 155-B. Annual tax assessed; when payable.** An annual tax of not over  $3\frac{1}{2}$  mills on the dollar shall be assessed upon all the property in the

Maine school district, including rights in public reserved lots, to be used for schooling of children residing in said district. Such tax shall be paid on or before the 1st day of October, annually. The valuation as determined by the board of equalization, and set forth in the statement filed by it as provided by section 65 of chapter 14, shall be the basis for the computation and apportionment of the tax assessed. The state tax assessor shall determine, in accordance with the provisions of section 74-A of chapter 14, the amount of such taxes due from the owners of lands in each unorganized township and lot or parcel of land not included in any township and rights in public reserved lots, and such amounts shall be included in the statements referred to in section 77 of chapter 14. The tax assessed shall be valid, and all remedies herein provided shall be in full force if said property is described with reasonable accuracy, whether the ownership thereof is correctly stated or not.

Sec. 155-C. Determination of tax; certification to state tax assessor. The commissioner of education shall before March 15 annually make an estimate of the cost of schooling children residing in the Maine school district for the school year beginning the following July 1. Such amount shall not exceed an amount equivalent to a tax of  $3\frac{1}{2}$  mills on the last state valuation of property in the unorganized territory, as determined by the board of equalization and set forth in the statement filed by it under the provisions of section 65 of chapter 14. The commissioner of education shall certify such amount to the state tax assessor not later than March 15 annually following the making of such estimate.

Sec. 155-D. Assessment and collection of tax. The state tax assessor shall, not later than April 1 of the same year, make an assessment of the total amount certified and shall determine the amount of tax due in accordance with the provisions of section 74-A of chapter 14 and include such amounts in the statement referred to in section 77 of chapter 14. The state tax assessor shall collect such taxes and deposit the receipts with the treasurer of state daily, and the taxes so collected shall be credited on the books of the state to the Maine school district account. Payment and collection of such school district taxes shall be in accordance with the provisions of sections 77-A to 77-C, inclusive, of chapter 14.

Sec. 155-E. Expenditure of funds by the commissioner of education. The commissioner of education is hereby authorized to expend the funds of the Maine school district for the cost of schooling of children residing within the Maine school district, in accordance with the provisions of this chapter. Any unexpended balance in the Maine school district account

shall be carried forward in the books of the state and shall not lapse into the unappropriated surplus account.'

**Sec. 3. Limitation.** This act shall not become effective if a state property tax is levied on property within the unorganized territory.