

# MAINE STATE LEGISLATURE

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**Legislative Document**

**No. 562**

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H. P. 1034

House of Representatives, February 9, 1951

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

HARVEY R. PEASE, Clerk

Presented by Mr. Sinclair of Pittsfield.

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STATE OF MAINE

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FIFTY-ONE

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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, §§ 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, inclusive, to read as follows:

**'Maine School District**

**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. Assessment of tax.** An annual tax of not over  $7\frac{1}{2}$  mills on the dollar shall be assessed upon all the property in the Maine school district, including rights in public reserved lots,  $1\frac{1}{2}$  mills to be expended under the direction of the state tax assessor for the purpose of property appraisal within the district, and not over 6 mills 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 6 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 together with  $1\frac{1}{2}$  mills on the dollar of valuation for property appraisal 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 so much of the taxes so collected as were assessed for school purposes and so much as were assessed for appraisal purposes shall be credited on the books of the state to appropriate accounts. 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 so much of the funds of the Maine school district as were assessed for school purposes 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 such account shall be carried forward in the books of the state and shall not lapse.'

Sec. 2. R. S., c. 14, § 93, amended. The 1st paragraph of section 93 of chapter 14 of the revised statutes is hereby amended to read as follows:

'Each owner or person in charge or control of personal property such as would not be exempt from taxation if it were located in a city or town of this state, and not otherwise subject to taxation under existing laws of the state of Maine, which on the 1st day of April in each year is situated whether permanently or temporarily, within an unorganized township, shall, on or before the 1st day of May in each year, return to the state tax assessor a complete list of such property upon blanks furnished by said assessor; and such property shall be assessed by said state tax assessor for a just proportion of all ~~state~~ **school district** and county taxes; but none of the property described in this section shall be included in the state valuation as made for unorganized townships.'

**Sec. 3. R. S., c. 37, § 145, amended.** Section 145 of chapter 37 of the revised statutes is hereby amended to read as follows:

**'Sec. 145. State to cooperate with U. S. government for schooling of children on government reservation.** Special arrangements may be made to provide elementary school privileges in cooperation with the United States government for a child or children residing with a parent or legal guardian at any light station, fog warning station, life-saving station or other place within a United States government reservation, **from such appropriation as the legislature may provide for the purpose, and** under such rules and regulations as may be made by the commissioner and approved by the governor and council.'

**Sec. 4. R. S., c. 37, § 146, amended.** Section 146 of chapter 37 of the revised statutes, as amended by section 7 of chapter 350 of the public laws of 1945, is hereby further amended to read as follows:

**'Sec. 146. Appropriation for schools in unorganized territory; how used.** Such amounts as are necessary to ~~carry out the provisions of the 4 preceding sections~~ **provide schooling for children residing in the unorganized territory shall be paid out of such the funds as the legislature may appropriate of the Maine School District account.** The commissioner is authorized to use ~~this appropriation~~ **such funds** for any purpose in connection with the schooling of children in the unorganized territory of the state, including: teachers' salaries, board and traveling expenses; fuel and janitor service; tuition, board and transportation of elementary school pupils; secondary school tuition; text-books, school apparatus and supplies; erection, equipment, repair and maintenance of schoolhouses and requisite buildings, all of which schoolhouses shall conform to the minimum requirements for school buildings as provided by section 21; lots for school buildings or leases thereof; services and expenses of agents and attendance

officers, and clerical assistance; and any other expenses he may deem necessary.'

**Sec. 5. R. S., c. 37, § 148, repealed.** 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, is hereby repealed.