

MAINE STATE LEGISLATURE

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N I N E T Y - F I F T H L E G I S L A T U R E

Legislative Document

No. 880

S. P. 352

In Senate, February 22, 1951.

Referred to Committee on Education. Sent down for concurrence and ordered printed.

CHESTER T. WINSLOW, Secretary.

Presented by Senator Brewer of Aroostook.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FIFTY-ONE

AN ACT Relating to Education in Unorganized Territory.

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

Sec. 1. R. S., c. 37, § 144-A, additional. Chapter 37 of the revised statutes is hereby amended by adding thereto a new section to be numbered 144-A, to read as follows:

'Sec. 144-A. Tuition charges in unorganized territory. The superintending school committee of any municipality may, when it seems advantageous and to the best interest of the children concerned, arrange for children who are entitled to school privileges in their respective municipalities, to attend schools maintained by the state in unorganized territory subject to such terms and conditions as the commissioner of education may determine. Per pupil tuition charges for such an arrangement shall be computed as follows: The gross cost of schooling for the preceding fiscal year, for the unorganized unit in which the school is located, plus the total amount of assessment for capital expenditures, if any, as made for the preceding fiscal year, divided by the average daily attendance of pupils attending school in the unorganized unit during the preceding school year. That portion of tuition income based on capital expenditure shall be credited to the

unorganized territory capital working fund for the fiscal year in which it is earned and shall reduce the indebtedness charged against the unorganized unit in which it was earned. 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 on the property of the unorganized unit concerned. The commissioner of education is authorized to make such allowances or adjustments as he deems reasonable for conveyance or other services furnished by a sending municipality for pupils sent as tuition students to a school in an unorganized unit.

The superintending school committee of a municipality shall pay, prior to June 30 of the school year for which a schooling agreement is made under the provisions of this section, any sums agreed upon and shall charge such sums to the appropriations of money raised in said municipality for school purposes.'

Sec. 2. R. S., c. 37, § 146, amended. Section 146 of chapter 37 of the revised statutes, as amended, 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 shall be paid out of such funds as the legislature may appropriate. The commissioner is authorized to use this appropriation for any purpose in connection with the schooling of children in the unorganized territory of the state, including: ~~teachers' salaries, board and traveling expenses of teachers and supervisors; conferences, training programs, and professional improvement of teachers; fuel and janitor service; tuition, board and transportation of elementary school pupils; secondary school tuition; text-books and reference 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 or rentals of lots or school buildings, minor repairs to school buildings or equipment; services, and expenses and fees of agents, and attendance officers, and clerical assistance; office expenses; utility service; school medical and dental services; and any other expenses he may deem necessary to carry out the purposes of the above mentioned sections.'~~

Sec. 3. R. S., c. 37, §§ 148-A - 148-I, additional. Chapter 37 of the revised statutes is hereby amended by adding thereto 9 new sections to be numbered 148-A to 148-I, inclusive, to read as follows:

Sec. 148-A. Unorganized territory capital working fund; appropriation. There is hereby created the unorganized territory capital working fund, hereinafter referred to as the "fund," which shall be a continuing fund in the books of the state, and for which there shall be the sum of \$100,000 during the fiscal year 1951-52 and the sum of \$100,000 during the fiscal year 1952-53 to be used as provided in section 148-B.

Sec. 148-B. Use of capital working fund. The commissioner of education is authorized to use the unorganized territory capital working fund for erection, equipment, major repair, remodeling, and alteration of school houses and other requisite buildings; the purchase of lots or buildings for school purposes; the purchase, equipment and major repair of school buses; and for any other necessary capital expenses in connection with the schooling of children in the unorganized territory of the state.

Sec. 148-C. Assessment for capital outlay. Expenditures for capital outlay made during any school year ending June 30 after the effective date of this act in any unorganized unit, as defined in section 142, shall be assessed upon the property of said unorganized unit by the state tax assessor and added to the state tax for the year in which it is assessed, provided that said assessment shall not exceed $1\frac{1}{2}\%$ of the state valuation of said unorganized unit in any one year; provided further that, should such assessment fail in any one year to equal the amount expended, any balance remaining shall be assessed each succeeding year upon the property of said unorganized unit in amounts that shall not exceed in any one year $1\frac{1}{2}\%$ of the valuation of the said unorganized unit, until the whole expenditure has been returned to the fund. It shall be the duty of the commissioner of education to file on or before March 15 of each year with the state tax assessor a statement of expenditures made during the preceding fiscal year under the provisions of section 148-B and of any balances due in accordance with this section for use in making said tax assessment and as a permanent record thereof. A copy of said statement shall also be furnished the commissioner of finance who shall credit the unorganized territory capital working fund with the amount of said tax assessment.

Sec. 148-D. Additional assessment. The assessment or assessments provided under section 148-C shall be in addition to any other assessment made on the property in an unorganized unit for school purposes.

Sec. 148-E. Assessment basis; validity. All assessments made under the provisions of this chapter shall be based on the valuation of each unorganized unit as determined for the year in which the assessment is made by the state board of equalization, and set forth in the statement filed by it as

provided in section 65 of chapter 14. Any assessments made shall be valid, and all remedies heretofore or hereafter provided for the collection of state taxes shall apply.

Sec. 148-F. Assessment and collection. The state tax assessor shall, not later than April 1, following the filing of the statement by the commissioner of education as provided by section 148-C, 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 of the revised statutes and include such amount 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 unorganized territory capital working fund. Payment and collection of such taxes shall be in accordance with provisions of sections 77-A to 77-C, inclusive, of chapter 14 of the revised statutes.

Sec. 148-G. Expenditures for 2 or more units. When 2 or more unorganized units share the advantages of a capital expenditure made under the provisions of this chapter, the commissioner of education shall determine as equitably as possible the amount of such expenditures to be assessed on the property of the respective units as provided in section 148-C.

Sec. 148-H. Transfer of property or equipment. Whenever any property or equipment is purchased under the provisions of the preceding sections, a depreciation control of the asset shall be kept and when it is transferred from one unorganized unit to another, a credit for remaining use value, as determined by the commissioner, shall be given to the unorganized unit from which the property is transferred and a corresponding amount shall be charged in accordance with the provisions of section 148-C to the unorganized unit receiving the property.

Sec. 148-I. Assessment after organization of units. Whenever any unorganized unit, in which capital expenditures have been made under the provisions of this chapter, becomes organized as a town or plantation, the state tax assessor shall add annually to the state tax of such town or plantation the amount such town or plantation would have paid in accordance with the provisions of section 148-C had it not become organized.'

Sec. 4. R. S., c. 37, § 152, amended. Section 152 of chapter 37 of the revised statutes, as amended, is hereby further amended to read as follows:
'**Sec. 152. Payment for school buildings on organization.** Whenever any unorganized unit becomes organized as a town or plantation, such town or plantation shall, within \approx 5 years of the date of said organization, through

the commissioner, pay to the treasurer of state for each school building within its limits erected or remodeled ~~in accordance with the provisions of sections 142 to 155, inclusive,~~ **prior to the effective date of this act,** a sum to be determined by the commissioner and ~~not less than 2/3 of the cost to the state of such building, lot, and improvements,~~ **approved by the state board of education,** which sum shall be credited to the general fund of the state. A record shall be kept by the commissioner of the cost of all such buildings, lots and improvements, which shall be used as a basis for such settlement. It is further provided that any town or plantation dissatisfied with the sum determined upon by the said commissioner in such case may, after a vote taken by the town or plantation at a regular or special meeting called for the purpose, appeal to the governor and council who shall make the final decision relative thereto.'