

MAINE STATE LEGISLATURE

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STATE OF MAINE
LEGISLATIVE RESEARCH COMMITTEE

SECOND SUMMARY REPORT
TO THE
ONE HUNDRED AND FIFTH LEGISLATURE
VOLUME TWO

JANUARY, 1971



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TO THE MEMBERS OF THE 105TH LEGISLATURE:

The Legislative Research Committee hereby has the pleasure of submitting to you Volume II of its report on activities for the past two years.

This volume relates to all remaining matters except for State Government Reorganization H.P. 1468, which was undertaken by the Committee in conjunction with the State Planning Office and previously published and released by that office under separate cover on December 2, 1970.

We of the Committee gratefully acknowledge our indebtedness to the many individuals, organizations and agencies for their valuable contributions to the work of the Committee and it is our hope that the information contained in this report will be of assistance to the Members of the 105th Legislature and the people of the State of Maine.

Respectfully submitted,

William E. Dennett
Chairman
Legislative Research Committee

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STATE OF MAINE
LEGISLATIVE RESEARCH COMMITTEE

REPORT ON
WILDLANDS TAX
to the
ONE HUNDRED AND FIFTH LEGISLATURE

JANUARY, 1971

Committee Publication 105-15

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WHAT ARE THE "WILD LANDS"

The "wild lands" so-called are more correctly referred to as the unorganized territory. They comprise that area of the State outside organized municipalities. The unorganized territory includes approximately 8 1/2 million acres, or 40% of the total area of the State.

The basic geographical unit in the unorganized territory is the township, each township corresponding generally in size with the geographical area of an organized city, town or plantation. Townships are usually designated, not by name, but by standard broad area designations (as: W.E.L.S., which means "West of the East Line of the State") and by township and range number. Thus T. 14, R. 15, W.E.L.S. is a township in Aroostook County in the 15th tier of townships west of the New Brunswick boundary. In a few cases, generally of townships which once had local government, a given name is used, as with Albany, Orneville, or Connor. In addition to townships, there are a number of odd areas, such as gores, surpluses, or islands which for one reason or another are outside the boundaries of townships. Altogether there are over 500 of these various units, including townships, in the unorganized territory, of which approximately 400 are townships.

While much of the unorganized territory is forest land, this is by no means true of all unorganized townships. Some are former towns with substantial populations, as Connor in Aroostook County; some are recreational areas of long standing, such as Rockwood Strip (T.1, R.1, N.B.K.P.) in Somerset County; and some are newly developing areas, such as Jerusalem Township (T.3, R.2, B.K.P., W.K.R.) and Sugarloaf Township (T.4, R.2, B.K.P., W.K.R.) in Franklin County.

WHAT ARE "WILD LAND TAXES"

Real and personal property in the unorganized territory is subject to property taxation to the same extent (although not at the same tax rates) as similar property in organized municipalities. Personal property is subject to state and county taxes; while real estate (including buildings on leased land) is subject to state, county, forest district, and in some cases road, school and public service taxes. The overall tax rate varies from township to township, depending on whether there are roads, or school children in the township and on the annual cost of roads, schools or other public services. This is explained in more detail below.

While the state tax as applied to real estate is frequently referred to as the "wild land tax," it is only part of the property tax as applied to real estate in unorganized areas. Actual overall tax rates in unorganized townships in 1970 ranged from 25.29 mills (or \$25.29 per \$1,000 of assessed valuation) to 100.25 mills. See attached rate sheet (Attachment A). Since the valuation basis in the unorganized territory at present is 50% of current market value, the real tax rates (that is, in terms of full value) would range from approximately 13 mills to approximately 50 mills.

The total amount of property taxes assessed against real estate in the unorganized territory in 1970 was \$3,280,879.45. Of this, \$1,299,167 was state tax accruing to the General Fund of the State; \$256,371 was county tax; \$1,007,990 was forestry district tax; \$9,348 was forest fire tax (in areas outside the forestry district); \$379,800 was school tax for operating schools; \$36,886

was school tax for capital expenditures; \$277, 275 was for road taxes, administered by the counties; \$4,163 was for building fire protection in a few townships; and \$9,878 was for public services (that is, the provision of public dumps) in a few townships. See attached sheet for 1970 total net assessments. (Attachment C).

HOW ARE TAX RATES DETERMINED

The determination of tax rates in unorganized townships differs materially from that in municipalities. In municipalities the tax rate each year is determined by dividing the total local valuation into the total amount which must be raised from property taxes. In unorganized townships the overall tax rate is determined by combining several fixed and variable rates, as follows:

All townships: State tax - rate fixed by statute (T. 36, S. 451).

All townships: Forestry district tax (or equivalent forest fire tax) - rate fixed by statute (T.12, S. 1601; T. 36, S. 1141).

All townships: County tax - rate determined by dividing state valuation of county into amount county is authorized to raise from taxation (see C.11, Resolves of 1969).

Some townships: School operating tax - based on cost of schooling in township; but limited by statute to a maximum rate of 10 mills above the average of school tax rates of municipalities for the preceding year (T. 20, S. 1461). The maximum school tax rate in unorganized townships in 1970 was 44.60 mills.

Some townships: School capital tax - based on capital expenditures for schools: i.e., buses, buildings, etc. Limited by statute to a maximum rate of 10 mills per year, but any balance of costs is covered by a similar assessment in succeeding year or years (T.20, S. 1464).

Some townships: Road tax - based on estimates by county commissioners of cost of maintaining roads for the current year. Limited by statute except in case of emergency repairs, to a maximum rate of 30 mills per year. (T. 23, ss. 4051, 4052).

A few townships: Fire protection tax - to cover cost of contracting for building fire protection. The levy of this tax is authorized only for 19 specified townships. (T. 30, S. 1201).

A few townships: Public service tax - to cover the cost of public dumps, authorized for 12 specified townships (T. 30, S.1202).

The attached sheets headed "1970 Tax Rates - Unorganized Townships" indicate the basic rates and the manner in which the overall tax rate for any given township can be computed (Attachment B). In the introductory notes on the sheets referred to, mention is made of the fact that where there are road or school taxes in a township, all or a portion of the state tax in that township may be credited toward the road and school taxes. This is because of a provision of Title 36, Section 453 which says that

"The sum so collected (i.e., the state tax) from each township . . . shall be disbursed by the Treasurer of State to each township . . . which is assessed for school or highway purposes in an amount not to exceed 3/4 of the amount assessed for school and highway purposes and shall be credited to such purposes."

At present the state tax rate is 15 mills. Thus, if road and school taxes in a given township equal or exceed 20 mills, the state tax in its entirety would be credited toward those taxes, rather than accruing to the General Fund of the State.

The manner in which this credit is applied can be seen in the sheets entitled "1970 Tax Rates - Unorganized Townships" (Attachment B). The effect of this credit can also be seen in the sheet entitled "1970 Totals of Net Assessment (Unorganized)" (Attachment C), which shows a gross assessment of state tax of \$1,608,060, with a net amount of \$1,335,050 accruing to the General Fund, after crediting road and school taxes.

HOW ARE TAXES IN THE UNORGANIZED TERRITORY ADMINISTERED

There is no local government in unorganized townships. Therefore, functions which are carried on locally in municipalities are assumed by the County or the State in unorganized townships. Schools are the responsibility of the State. Local roads are the responsibility of the County. The assessment and collection of property taxes are the responsibility of the State, and these functions are administered by the Bureau of Taxation.

Valuation of real estate in the unorganized territory is biennial rather than annual as in towns: that is, a new valuation is made each two years. Until this year the State Board of Equalization, consisting of the State Tax Assessor and two members appointed by the Governor, was responsible for this valuation; but that board was abolished in 1969. The State Tax Assessor is now responsible for such valuations.

In those areas which are largely or entirely undeveloped, and which consist principally of woodlands, the valuation is maintained on the basis of timberland cruising, utilizing aerial photographic techniques, by contract with professional timberland cruisers. A given township, under present conditions, may be recruised at intervals of approximately 12 years. In the intervening period adjustments are made to reflect ingrowth and loss by cut, fire or other disaster, as well as changing demands and uses with consequent changes in stumpage and land values.

In those areas which are developed, or developing, the appraisal staff of the Bureau of Taxation conducts periodic reviews in an attempt to keep up with new construction as well as with changing values. While all such areas should be given at least a cursory review each year, this is not possible at present, because of the area to be covered, and limited personnel. Consequently much reliance has to be placed upon returns filed by property owners indicating the nature of changes taking place in their properties. This is particularly true as to buildings on leased land which, beginning with 1969, are taxable as real estate rather than personal property.

Between 11,000 and 12,000 real estate tax bills are sent each year to property owners in the unorganized territory. The number of actual owners is somewhat smaller, since a given owner may receive more than one bill if he owns more than one parcel of property.

Nevertheless this number of bills, coupled with the 8 1/2 million acres involved, will give some idea of the scope of the problem of the taxation of real estate in the so-called "wild lands."

HISTORY OF "WILDLAND" TAXATION WITH PARTICULAR REFERENCE TO WOODLANDS

1. Type of Taxation. When the State of Maine was set off from the Commonwealth of Massachusetts in 1820, it adopted the prevailing ad valorem property tax. Originally the lands outside organized municipalities were valued by the State Treasurer; and such lands were subject to the state tax rate and, at least as early as 1836, county taxes. The right to cut on public lots in the unorganized territory apparently became subject to tax in 1858.

In 1891 a State Board of Assessors was established, with the responsibility of fixing the state valuation each two years; in 1932 this board was replaced by the State Tax Assessor and the State Board of Equalization, with substantially the same duties as to property taxes which the former Board of State Assessors had held and in 1970 this responsibility was transferred to the State Tax Assessor.

During this entire period, with one brief exception, the ad valorem property tax has been the only method utilized for taxing woodlands, whether in municipalities or in the unorganized territory.

The brief exception was the so-called auxiliary forest law, enacted in 1921 and repealed in 1933. The history of this law, which called for a yield tax, has been succinctly given as follows:

"Maine experimented with the yield tax for a period of 12 years beginning in 1921. During the initial period of enactment, forest land owners exhibited little interest in classifying their lands. However, the adversities of the 30's made the measure very attractive as a haven from property taxation. So great was the volume of registrations that town officials became concerned over the shrinkage of revenues. Because of the financial difficulties with which they were confronted many legislative representatives were asked to seek repeal of the law. This was accomplished in 1933."

Thus, the situation today is that forest land is taxed in Maine on the same basis as is other real estate, under the ad valorem property tax.

2. Tax Rates. The state tax has always been an important factor in wildland taxation. Over the years, as changes have occurred in the unorganized territory, other property taxes have been levied in certain townships as needs arose for roads, schools and other public services, so that today the over-all tax rate in unorganized townships ranges (1970) from 25.39 mills to 100.25 mills, varying from township to township.

The taxes going to make up the total rate in these townships originally included only the state tax, and then county taxes. We do not have information on county rates; but the state rate in 1821 was 1.9 mills, varying from year to year to a high of 15 mills in 1865, subsequently ranging from 2 1/4 mills to 7 1/2 mills

until 1933 when it was fixed at 7 1/4 mills where it remained for 28 years. In 1962 it was increased to 11 mills, and in 1966 to 15 mills.

Road taxes to cover the cost of county-maintained roads in unorganized townships go back many years. Prior to 1909 there was no limit to such taxes; but in that year they were limited to 20 mills; and in 1957 this was increased to 30 mills.

In 1909 the Maine Forestry District was established, and a property tax for this purpose was fixed at the rate of 1 1/2 mills, applicable throughout the unorganized territory. This rate remained in effect for 10 years, then was increased to 1 3/4 mills in 1919 and to 2 1/4 mills in 1921, where it remained for 28 years. Since 1949 the rate has changed frequently, ranging from 4 3/4 mills to 9 1/2 mills. In 1970 it was 9 1/2 mills.*

Beginning in 1933 a tax was levied for school operating purposes in deorganized townships (that is, townships which had once been organized); this was later extended to all unorganized townships in which there were scholars, and is now limited to a rate of 10 mills over the average school tax rate for the State. In 1951 this was supplemented by a tax, not to exceed 10 mills a year, to cover capital expenditures for schools in such townships.

Finally, in a few instances, there are special taxes for public services such as building fire protection, street lights or dumps.

*There is a corresponding forest fire tax in those few townships not included in the Maine Forestry District. Normally the forest fire tax rate is the same as the Forestry District tax rate; but in 1970 because of a temporary 1 mill increase in the

Forestry District tax rate, the forest fire tax rate is 8 1/2 mills although the Forestry District tax rate is 9 1/2 mills.

3. Valuation. Because of varying tax rates, and varying valuation practices over the years which cannot readily be determined, valuation figures in and of themselves are not particularly helpful.

For what they may be worth, however, the state valuation of real estate in the unorganized territory, together with the valuation of growth on public lots, was as follows:

1900	19.6 million
1910	45.3 million
1920	66.8 million
1930	77.0 million
1940	46.2 million
1950	49.7 million
1960	94.2 million
1966	97.3 million
1968	107.2 million

In short, valuation increased steadily from 1900 to 1930. After the outset of the depression, valuation was drastically reduced in the 1930's, and remained fairly constant throughout the 1940's. Beginning in 1950, however, the valuation has increased steadily until today it stands at nearly double the figure for 1950. Most of the increase between 1966 and 1968 is due to the fact that buildings on leased land in the unorganized territory, which had formerly been taxed as personal property and then were not included in the State valuation, were taxed as real estate and included in the State valuation for the first time in 1968. This valuation figure in recent years is intended to represent approximately 50% of current worth (as does the state valuation of municipalities). How much of the increase in valuation in recent years reflects timberland values and how much represents

recreational or industrial values, could be determined only after an extended analysis of the detail going to make up the total.

As for actual current tax levies, the total of all property taxes on these properties (that is, real estate and growth on public lots) was \$1,448,000 in 1958, and \$3,281,000 in 1970. Again, conclusions cannot be drawn from these figures alone: the 1958 figures were taken because this is the first year for which we have a readily obtainable total, to compare with 1970. A more complete analysis obviously would be necessary if any sensible deductions were to be drawn from the figures. The best we can say at this point is that the state tax rate itself was doubled in the period taken from 7 1/4 mills in 1958 to 15 mills in 1970. This, coupled with the increase in valuation between these years, represented about 57% of the increase. (However, in 1958 \$107,000 of the state tax was credited toward road and school taxes, whereas in 1970, \$309,000 of state tax was credited to road and school taxes). Another substantial portion of the increase (nearly 28%) was due to increase in the Forestry District tax.

4. Appraisal Methods. We do not have information on appraisal methods used prior to 1930. Dr. Harley J. Lutz, in his report on The System of Taxation in Maine, published in December 1934, had this to say:

"Fully half of the area of the state has no organized local government, and the assessment of property in the unorganized portion of the state is made by the state assessor at biennial

intervals. This section includes timber land, cut-over land, and some grazing and marsh land. It is assessed primarily from the standpoint of its usefulness as timber land, the value of which has been established by timber cruises, records of cuts, recent sales, and the like. Much of the timber cruising was done years ago. The state, and frequently the owners, lack current, detailed knowledge of conditions."

"The state policy with respect to the taxation of the wild lands is illustrative of the 'penny wise and pound foolish' economy which has characterized its attitude toward tax administration. The annual appropriation for cruising has recently been cut to \$2,000. Even with the former allowance of \$10,000, it was impossible to build up a current record of the taxable values in the unorganized territory, some 10,000,000 acres in extent. This achievement is utterly impossible today. An increased appropriation for cruising would undoubtedly bring justifiable large increases in the aggregate assessment of this property, and hence would materially increase the state's revenue."

Ten years later, in 1944, the then State Tax Assessor, Mr. Stevens, reported:

"An examination of the procedure and office records used in valuing the timberlands in the unorganized townships reveals that previous to the year 1930 there did not seem to be any well established policy, and the state no doubt was handicapped

by insufficient and incomplete records. Occasional timber cruises were made on a contract basis, these cruises being made apparently when the valuation in certain areas were under discussion with the timberland owners. The results from the cruises were not recorded in any well established manner. It was in the year 1930 that very emphatic demands by timberland owners were made for an adjustment in values, this demand being the result of a drastic reduction in sale values; and also because income from timberland was practically nil. The total value of the timberlands in the unorganized townships reached its peak during this year and was slightly in excess of \$75 million. In 1934, it had declined to about \$45 million....

"As a result of the reduced sale value of timberlands and the realization on the part of the state authorities that the state must have better information for valuation purposes, it was decided in 1932 to start a long range and continuous cruising policy, and accordingly Mr. James Sewall's timberland cruising organization of Old Town (Maine) and Ontario (Canada) was engaged for this purpose."

This program of cruising, utilizing increasingly economical methods as technical improvements in the field - aerial photographs, photographic interpretation etc. - became available, has continued to the present time. At the same time the funds available for timberland appraisal have been increased from the \$2,000 noted by Dr. Lutz (a depression low), to \$47,500 per year at present. The

result has been that we are now in a position to recruise at approximately 12 to 15 year intervals which is a goal toward which we have been working for some years. In the intervals between cruises adjustments are made biennially for cut, increment of growth, and other determinable factors which would be likely to influence value.

The cruise of a wild land township results in a detailed cruise report summarizing the nature and capabilities of the land involved, and the present stocking of the land by major varieties of growth. It is accompanied by a forest type map indicating the areas within which specified types of growth are to be found. The information resulting from the cruise report is then transferred to valuation (or "ledger") cards, where values are assigned to the growth, by categories, and to the land, by type.

The value of the growth is summarized on the card and discounted for risk of loss by fire or insect damage. The value of the land is also summarized and added to the net value of the growth, resulting in the valuation of the township (or parcel, as the case may be) for tax purposes. So far as timberland in the unorganized areas of the State is concerned, we believe the result is substantial equity in valuations throughout the State.

PRESENT PROBLEMS

This cruising method is generally satisfactory so far as woodlands are concerned. It is not adapted to and does not solve many problems which arise in the unorganized areas of the State; and while this may be somewhat outside the specified matter being

considered here, it should be noted.

As has been pointed out, not all unorganized townships are exclusively woodland. There are a number of townships, such as Connor, Kingman, Albany and Trescott which have all the characteristics of organized municipalities except local government. They have many homes, consist of predominantly small ownerships, and present all the problems faced by local assessors. There are other areas which are predominantly recreational in character; some of these are long established - Harford's Point and Rockwood, for example - others are newly developed - as the Sugarloaf area. There is every indication that this activity will become increasingly important as time goes on. To appraise such townships and areas properly, as well as to appraise properly other types of construction activity in the unorganized areas, will require an increasing amount of detailed attention by Bureau personnel, and will require substantial strengthening of the valuation activities of the Bureau.

SUMMARY

1. Aside from a brief and unsuccessful trial of a yield tax in the period 1921-1933, timberlands in the unorganized territory have been subjected only to the general property tax from 1820 to the present day.

2. Over the years the tax base, valuationwise, has increased steadily; in the period from 1950 to 1968 approximately doubling to the present figure of over 100 million dollars.

3. Over the years the purposes for which property taxes have been levied in unorganized townships have increased from a

simple levy for state and county purposes, to the present aggregate of possible taxes for state, county, forestry district, schools, roads and public services. Present rates vary from township to township, from a low (in 1970) of 25.39 mills (i.e. - state rate, 15 mills, forest fire tax, 8.5 mills, (Lincoln) county rate 1.24 mills) in a township with no roads and no scholars, to 100.25 mills (i.e. - state, 15 mills, forest fire 8.5 mills, (Oxford) county 2.15 mills; school operating 44.6 mills, fire protection 5 mills, and road (net) 25 mills)

4. The appraisal of timberlands in unorganized areas of the State has, since the early 1930's been based upon a continuous program of professional cruising; and, by the utilization of up-to-date techniques, this program has reached a point where townships will be recruised periodically at intervals of from 12 to 15 years.

5. Since unorganized areas of the State do not consist entirely of timberlands, there are other problems of valuation, not covered by the cruising program, which are rapidly becoming a matter of serious concern.

Against this background the Committee finds as follows:

1. The Committee does not recommend an increase in the rate of tax for wildlands as provided in MRSA Title 36, section 451.

After hearing all the testimony and reviewing existing rate of taxation now assessed annually at the rate of 15 mills on the dollar for each lot and parcel of land not included in any township in the State it is the opinion of the Committee that the indiscriminate

raising of the tax rate on wildlands is a fallacy in itself and not in the best interests of the State. There is no question that by doubling the rate twice as much revenue would be produced; however, this would compound many problems and produce the injustice of inequitable taxation.

2. The Committee does not recommend a severance tax. In the opinion of the Committee legislation leading to a severance tax would be unacceptable. This form of taxation having been tried in the State of Maine nearly fifty years ago, as previously mentioned, and then repealed when found to be an unreasonable burden.
3. The Committee recommends that adequate funds be appropriated to the Bureau of Taxation for the proper assessment of wildlands. After a thorough review of the assessing procedures of the Bureau of Taxation it became quite apparent that due to insufficient funds appropriated for appraisal and assessment of wildland properties the bureau has not been able to keep assessment values up to date. Therefore, the Committee feels that a considerable sum has been lost to the General Fund.

4. The Committee also recommends the repeal of the statutory exemption from taxation where certain real estate has been set apart for the growth and production of forest trees.

In this instance the Committee feels that MRSA Title 36, section 656, subsection 1, paragraph D exempting certain real estate set off for the growth and production of forest trees from taxation for a period of 20 years is inappropriate at this time and shall be repealed as follows:

AN ACT to Repeal Tax Exemption for Planting and Cultivating Forest Trees.

R.S., T. 36, §656, sub-§1, ¶D, repealed. Paragraph D of subsection 1 of section 656 of Title 36 of the Revised Statutes is repealed.

Statement of Fact

It is the purpose of this bill to repeal a special tax exemption for the growth and production of forest trees in accordance with a Legislative Research Committee study and recommendation.

THE FOLLOWING TAX RATES ARE APPLICABLE FOR THE YEAR 1970 IN THE UNORGANIZED TOWNSHIPS

AROOSTOOK COUNTY TOWNSHIPS

(Except those listed below)	.026877
A R 2 WELS	.0499551
D R 2 WELS	.027627
3 R 2 WELS	.030627
1 R 4 WELS	.029377
11 R 4 WELS	.029377
16 R 4 WELS	.02881574
17 R 4 WELS	.074832
A R 5 WELS	.0838345
1 R 5 WELS	.031877
7 R 5 WELS	.031877
8 R 5 WELS	.031877
9 R 5 WELS	.034377
17 R 5 WELS	.074817
14 R 6 WELS	.030627
15 R 6 WELS	.0328457
20 R 11& 12 WELS	.0426731
Connor	.077167
Silver Ridge	.086435

FRANKLIN COUNTY TOWNSHIPS

(Except listed below)	.02645
3 R 2 BKP WKR	.04023425
4 R 2 BKP WKR	.03158726
4 R 3 BKP WKR	.04283571
2 R 3 WBKP	.0302905
1 R 5 WBKP	.04145
2 R 5 WBKP	.03020
2 R 6 WBKP	.03020
Gore N. of 2&3 R 6 WBKP	.09605
Township D	.03145
Township E	.03145
6 North of Weld	.02895
Freeman	.09655
Perkins	.04145
Salem	.09655
Washington	.08605

HANCOCK COUNTY TOWNSHIPS

In Forest District	.02629
Not in Forest District	.02529
(Except listed below)	
3 N. D. & Strip North	.02879
7 South Division	.0272881
8 South Division	.06589
9 South Division	.04129
32 Middle Division	.02754

KENNEBEC COUNTY

Unity Township	.06452
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KNOX COUNTY

All Property	.0255224
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LINCOLN COUNTY

All property	.02539
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OXFORD COUNTY TOWNSHIPS

(Except property listed below)	.02665
A 1 Riley	.0329217
Andover North Surplus	.0288132
Andover West Surplus	.0291269
Township C	.0277905
Township C, Surplus	.0285639
4 R 1 WBKP	.0267351
4 R 2 WBKP	.0282578
Albany	.0384539
Mason	.052812
Milton	.10025

PENOBSCOT COUNTY TOWNSHIPS

(Except listed below)	.02574
1 R 7 NWP	.04074
2 R 8 NWP	.02699
2 R 6 WELS	.0772284
A R 7 WELS	.02637226
1 R 7 WELS	.0312998
2 R 7 WELS	.0276986
5 R 7 WELS	.02641926
6 R 7 WELS	.04074
5 R 8 WELS	.02949
6 R 8 WELS	.02949
7 R 8 WELS	.02649
A R 8&9 WELS	.0340217
3 Indian Purchase	.03061894
1 North Division	.02599
Argyle	.05934

PISCATAQUIS COUNTY TOWNSHIPS

(Except listed below)	.02780
6 R 8 NWP	.0747387
4 R 9 NWP	.0302075
5 R 9 NWP	.0296135
Harford's Point	.03016125
3 R 5 BKP EKR	.03186386
2 R 6 BKP EKR	.0308903
1 R 9 WELS	.0292753
3 R 11 WELS	.02783783
A R 13 WELS	.0284755
A2 R 13 & 14 WELS	.0291275
A R 14 WELS	.0307065
Orneville	.09740

SOMERSET COUNTY TOWNSHIPS

(Except listed below)	.02659
2 R 1 BKP WKR	.09619
1 R 3 BKP WKR	.03499
2 R 3 BKP WKR	.03124

SOMERSET COUNTY TOWNSHIPS (Cont'd.)

3 R 3 BKP WKR	.030015
3 R 4 BKP WKR	.029365
2 R 6 BKP WKR	.02859
1 R 7 BKP WKR	.0314715
3 R 7 BKP WKR	.0268678
Gore N. of 1, 2, 3 R 7 BKP WKR	.03249
2 R 2 BKP EKR	.03359
1 R 5 BKP EKR	.0340124
1 R 6 BKP EKR	.02682349
1 R 1 NBKP T & R	.02849143
1 R 1 NBKP RS	.04258166
2 R 1 NBKP (SAG)	.031165
3 R 1 NBKP	.0407011
6 R 1 NBKP	.026685
Big W NBKP	.0278668
10 R 17 WELS	.0278931
Concord	.08619

WASHINGTON COUNTY TOWNSHIPS

(Except listed below)	.02724
18 East Division	.02774
19 East Division	.02774
27 East Division	.02849
24 Middle Division	.0313444
31 Middle Division	.0321695
1 R 3 TS	.05684
8 R 3 NBPP	.02749
10 R 3 NBPP	.03134511
8 R 4 NBPP	.02974
9 R 4 NBPP	.0332482
Brookton	.06684
Edmunds	.06684
Indian	.0345144
Marion	.03091168
Trescott	.05684

1970 Tax Rates - Unorganized Townships

The overall net tax rate on real estate in any unorganized township can be determined by adding the component rates, as shown below. For example, the total rate in Silver Ridge Township, Aroostook County, is .086435 mills, or \$86.43 per \$1,000 of valuation, as follows:

State Tax	.015
Forest District Tax	.0095
County Tax	.002377
School Tax	.04460
Road Tax (net)	.010188
Fire Protection	.00477
	<u>.086435</u> (or 86.435 mills)

State, Forestry District or Forest Fire and County Taxes apply to all townships; road, school capital, school taxes and public services apply only to certain townships as shown.

A part or the whole of the State Tax is credited toward road or school taxes in townships having such taxes. This credit has been reflected in the rates listed below.

<u>STATE</u>	.015	<u>SCHOOL CAPITAL - Net Rate</u>	
<u>FOREST DISTRICT</u>	.0095	<u>Aroostook</u>	
<u>FOREST FIRE</u>	.0085	Connor	.005
<u>COUNTY</u>		<u>PUBLIC SERVICES</u>	
Aroostook	.002377	<u>Franklin</u>	
Franklin	.00195	3 R 2 BKP WKR	.005
Hancock	.00179	4 R 2 BKP WKR	.002
Kennebec	.00181	Gore N. of 2 & 3, R 6	.02
Knox	.0020224	<u>Washington</u>	
Lincoln	.00189	10 R 3 NBPP	.0026726
Oxford	.00215	9 R 4 NBPP	.0040328
Penobscot	.00124	Indian	.0022815
Piscataquis	.0033	Marion	.0004406
Somerset	.00209	<u>SCHOOL - Net Rate</u>	
Washington	.00274	<u>Aroostook</u>	
<u>FIRE PROTECTION</u>		17 R 4 WELS	.04460
<u>Aroostook</u>		A R 5 WELS	.0419575
17 R 4 WELS	.000855	17 R 5 WELS	.04460
17 R 5 WELS	.00084	20 R 11 & 12 WELS	.0157961
Connor	.00169	Connor	.04460
Silver Ridge	.00477	Silver Ridge	.04460
<u>Franklin</u>		<u>Franklin</u>	
3 R 2 BKP WKR	.0005	4 R 2 BKP WKR	.00263726
4 R 2 BKP WKR	.0005	Gore N. of 2 & 3 R 6	.04460
Freeman	.0005	Freeman	.04460
Salem	.0005	Salem	.04460
<u>Oxford</u>		Washington	.04460
Milton	.005		
<u>Piscataquis</u>			
6 R 8 NWP	.00057		

SCHOOL (Cont'd)
Hancock

7 South Division .0009981
8 South Division .03960

Kennebec

Unity .03921

Oxford

4 R 1 WBKP .0000851
Albany .0118039
Milton .04460

Penobscot

2 R 6 WELS .0364884
1 R 7 WELS .0055598
2 R 7 WELS .0019586
5 R 7 WELS .00067926
A R 8 & 9 WELS .0082817
3 Indian Purchase .00487894
Argyle .03460
Kingman .03960

Piscataquis

6 R 8 NWP .0442457
3 R 5 BKP EKR .00406386
2 R 6 BKP EKR .0030903
3 R 11 WELS .00003783
Orneville .04460

Somerset

2 R 1 BKP WKR .04460
3 R 7 BKP WKR .0002778
1 R 6 BKP EKR .00023349
1 R 1 NBKP (RS) .01599166
3 R 1 NBKP .0141111
6 R 1 NBKP .000095
Big W NBKP .0012768
10 R 17 WELS .0013031
Concord .04460

Washington

31 Middle Division .0049295
1 R 3 TS .02960
10 R 3 NBPP .00143251
9 R 4 NBPP .0019754
Brookton .03960
Edmunds .03960
Indian .0049929
Marion .00323108
Trescott .02960

ROADS - Net Rate
Aroostook

162.

A R 2 WELS .0230781
D R 2 WELS .00075
3 R 2 WELS .00375
1 R 4 WELS .0025
11 R 4 WELS .0025
16 R 4 WELS .00193874
17 R 4 WELS .0025
A R 5 WELS .015
1 R 5 WELS .005
7 R 5 WELS .005
8 R 5 WELS .005
9 R 5 WELS .0075
17 R 5 WELS .0025
14 R 6 WELS .00375
15 R 6 WELS .0059687
Silver Ridge .010188

Franklin

3 R 2 BKP WKR .00828425
4 R 3 BKP WKR .01638571
2 R 3 WBKP .0038405
1 R 5 WBKP .015
2 R 5 WBKP .00375
2 R 6 WBKP .00375
Gore N. of 2 & 3 R 6 .005
Township D .005
Township E .005
6 North of Weld .0025
Freeman .025
Perkins .015
Salem .025
Washington .015

Hancock

3 North Division .0025
9 South Division .015
32 Middle Division .00125

Oxford

A 1 Riley .0062717
Andover N. Surplus .0021632
Andover W. Surplus .0024769
Township C .0011405
C Surplus .0019139
4 R 2 WBKP .0016078
Mason .0259312
Milton .025

Penobscot

1 R 7 NWP .015
2 R 8 NWP .00125
2 R 6 WELS .015
A R 7 WELS .00063226

ROADS (Cont'd)Penobscot (Cont'd)

6 R 7 WELS	.015
5 R 8 WELS	.00375
6 R 8 WELS	.00375
7 R 8 WELS	.00075
1 North Division	.00025

Piscataquis

6 R 8 NWP	.002123
4 R 9 NWP	.0024075
5 R 9 NWP	.0018135
Harford's Point	.00236125
1 R 9 WELS	.0014753
A R 13 WELS	.0006755
A 2 R 13 & 14 WELS	.0013275
A R 14 WELS	.0029065
Orneville	.025

Somerset

2 R 1 BKP WKR	.025
1 R 3 BKP WKR	.0084
2 R 3 BKP WKR	.00465
3 R 3 BKP WKR	.003425
3 R 4 BKP WKR	.002775
2 R 6 BKP WKR	.002
1 R 7 BKP WKR	.0048815
1,2,3, R 7 BKP WKR	.0059
2 R 2 BKP EKR	.007
1 R 5 BKP EKR	.0074224
1 R 1 NBKP (T&R)	.00190143
2 R 1 NBKP (SAG)	.004575
Concord	.015

Washington

18 East Division	.0005
19 East Division	.0005
27 East Division	.00125
24 Middle Division	.0041044
8 R 3 NBPP	.00025
8 R 4 NBPP	.0025

1970 TOTALS OF NET ASSESSMENT (Unorganized)

COUNTY	STATE	COUNTY	FOREST DISTRICT	FOREST FIRE	SCHOOL	SCHOOL CAPITAL	ROAD	FIRE PROTECTION	PUBLIC SERVICE	TOTALS
DOOSTOOK	\$396,035.25	\$62,758.38	\$245,089.55	\$5,129.32	\$95,415.02	\$3,017.25	\$18,506.76	\$2,527.95		\$828,479.4
" P.L.	14,417.55	2,284.70	9,131.12		*(100,709.98)	*(17,943.97)	*(61,143.75)			25,833.3
FRANKLIN	88,650.60	11,524.57	56,145.38		22,627.20	---	27,496.96	1,099.59	\$8,078.15	215,622.4
" P.L.	1,674.60	217.69	1,060.58		*(31,003.24)	*(3,161.30)	*(64,764.41)			2,952.8
GLoucester	45,126.22	5,385.06	28,407.28	154.49	5,475.48	---	1,642.77			86,191.3
" P.L.	1,060.35	126.54	671.55		*(6,657.88)	*(1,339.55)	*(5,465.10)			1,858.4
GRANDEBEC	936.98	113.06	---	530.95	2,449.25	---	---			4,030.2
					*(2,785.94)		*(600.29)			
HEX	1,084.35	146.20	---	614.47						1,845.0
LANCOLN	616.13	77.63	---	349.14						1,042.9
MIDDLEBURY	58,682.93	8,411.22	36,340.35	738.60	14,786.80	---	5,953.26	434.48		125,347.6
" P.L.	896.25	128.46	567.63		*(23,335.44)	*(868.95)	*(18,927.65)			1,592.3
NEWBOSCOT	144,074.93	11,910.19	89,201.15	1,830.90	30,685.71	---	9,390.14			287,093.0
" P.L.	3,026.25	250.17	1,916.63		*(43,094.72)	*(1,377.35)	*(43,844.15)			5,193.0
ORANGE	367,081.73	80,757.98	232,485.09	---	22,101.89	---	11,473.61	101.12		714,001.4
" P.L.	9,307.27	2,047.60	5,894.61		*(29,134.80)	*(2,536.30)	*(31,459.80)			17,249.4
WINDHAM	376,134.21	52,408.03	238,218.33	---	42,629.43	---	17,084.35			726,474.3
" P.L.	7,078.57	986.28	4,483.10		*(66,180.72)	*(2,261.80)	*(45,866.94)			12,547.9
WASHINGTON	90,404.85	16,513.95	57,256.40	---	53,479.99	---	853.26		1,800.00	220,308.4
" P.L.	1,770.75	323.46	1,121.47		*(76,897.46)	*(7,397.25)	*(5,203.00)			3,215.6
TOTALS	#\$1,608,059.77	\$256,371.17	\$1,007,990.22	\$9,347.87	\$289,650.77	\$3,017.25	\$92,401.11	\$4,163.14	\$9,878.15	\$3,280,879.4
					*(379,800.18)	*(36,886.47)	*(277,275.09)			

GROSS TAXES BEFORE CREDIT FOR STATE TAX, TITLE 36, SEC. 453.
 Net State Tax (unorganized). \$1,299,167.15 after crediting schools and roads

BUREAU OF TAXATION
 Augusta, Maine
 June 1, 1970