

# MAINE STATE LEGISLATURE

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# DOCUMENTS

PUBLISHED BY ORDER OF

# THE LEGISLATURE

OF THE

STATE OF MAINE.

1866.



AUGUSTA:  
STEVENS & SAYWARD, PRINTERS TO THE STATE.  
1866.

STATE OF MAINE.

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TREASURER'S REPORT

FOR THE YEAR ENDING

DECEMBER 31, 1865.

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Published agreeably to a Resolve approved February 23, 1865.

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AUGUSTA:  
STEVENS & SAYWARD, PRINTERS TO THE STATE.  
1866.



# REPORT.

## STATE OF MAINE.

TREASURER'S OFFICE,  
Augusta, December 30, 1865. }

To the President of the Senate and

Speaker of the House of Representatives:

In accordance with the past, and as required by statute, I herewith lay before the two Houses, a statement of receipts and expenditures of public moneys for the year ending December 30, 1865. Also a detailed account of debt and credit as exhibited by the books and papers in this office.

### RECEIPTS.

Received for Temporary loans, . . . .	\$1,278,894 79
“ Permanent loan, . . . .	67,500 00
“ Taxes, . . . .	1,279,006 12
“ Soldiers bounty scrip, . . . .	355,600 00
“ Allotment fund, . . . .	50,935 91
“ Miscellaneous purposes, . . . .	50,128 37
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Total receipts, . . . .	3,082,065 19
Balance in the Treasury January 1, 1865, . . . .	95,191 24
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	\$3,177,256 43

### EXPENDITURES.

Expended for Aid to families, 1864, . . . .	\$658,871 71
“ Same, 1863, . . . .	11,298 10
“ Temporary loans, . . . .	534,743 29
“ Interest, . . . .	323,219 93
“ Public debt, . . . .	40,000 00
“ Soldiers allotments, . . . .	92,753 61
“ Bounties advanced by cities and towns, . . . .	99,076 43
“ Sinking fund, . . . .	96,533 82
“ Bounties to volunteers, . . . .	648,434 00
“ Miscellaneous purposes, . . . .	367,150 00
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Total expenditures, . . . .	2,872,080 89
Balance in the Treasury December 30, 1865, . . . .	305,175 54
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	\$3,177,256 43

DR. STATE OF MAINE, *in account with* N. G. HICHBORN, *Treasurer.*

To amount paid	Military purposes, . . . . .	\$1,616 33
"	Board of agriculture, . . . . .	2,160 52
"	Clerks in adjutant general's office, . . . . .	4,076 50
"	Stationery, . . . . .	3,885 71
"	Miscellaneous items, . . . . .	4,939 64
"	Subordinate officers of state prison, . . . . .	1,775 00
"	Reform school, . . . . .	20,000 00
"	Military pensions, . . . . .	1,511 00
"	Passamaquoddy Indians, . . . . .	3,867 88
"	Binding and stitching, . . . . .	3,707 82
"	State prison, . . . . .	3,600 00
"	Trustees insane hospital, . . . . .	657 00
"	Inspectors state prison, . . . . .	100 00
"	Bank commissioners, . . . . .	2,400 00
"	Lands forfeited, . . . . .	398 84
"	Penobscot Indians, . . . . .	7,170 00
"	Lands reserved for public uses, . . . . .	250 00
"	Interest on lands reserved, . . . . .	925 97
"	Sheriffs and coroners, . . . . .	486 14
"	Fuel and lights, . . . . .	3,000 00
"	Advertising laws, . . . . .	428 31
"	Pay roll of senate, . . . . .	7,308 00
"	Pay roll of house of representatives, . . . . .	27,462 00
"	Printing, . . . . .	19,620 69
"	Agricultural societies, . . . . .	4,707 22
"	Pay roll of council, . . . . .	3,660 00
"	Aid to families, . . . . .	11,298 10
"	Furniture and repairs, . . . . .	4,000 00
"	Clerks in secretary's office, . . . . .	3,505 00
"	Westbrook seminary, . . . . .	200 00
"	Night watch, . . . . .	375 00
"	Clerks in treasurer's office, . . . . .	2,725 00
"	Postage, . . . . .	885 95
"	Public debt, . . . . .	40,000 00
"	County taxes, . . . . .	4,330 12
"	Insane state paupers, . . . . .	18,028 90
"	Insane hospital, . . . . .	22,500 00
"	State library, . . . . .	550 00
"	Deaf, dumb and blind, . . . . .	7,494 63
"	Bounties to volunteers, . . . . .	648,434 00
"	School fund, No. 32, . . . . .	638 22
"	Temporary loan, . . . . .	534,743 29
"	East Maine conference seminary, . . . . .	500 00
"	Bounties refunded towns, . . . . .	99,076 43
"	Colors for Maine regiments, . . . . .	1,631 98
"	Bounty on animals, . . . . .	555 00
"	Normal schools, . . . . .	3,951 71
"	Interest on allotments, . . . . .	3,202 27
"	Sanford legacy, . . . . .	42 00

TREASURER'S REPORT.

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DR. STATE OF MAINE, *in account with N. G. HICHBORN, (Continued.)*

To amount paid State tax, 1863,		\$1 74
“ Gettysburg cemetery,		1,089 00
“ School funds,		42,350 79
“ War purposes,		67,677 91
“ Hancock county tax,		74
“ Aid to families, 1864,		658,871 71
“ Interest,		323,219 93
“ Sinking fund,		96,533 82
“ Maine reports,		2,400 00
“ Roads and bridges,		850 00
“ Allotment fund,		92,753 61
“ Salaries,		37,807 61
“ Contingent fund governor & council,		9,641 86
“ Contingent fund of treasurer,		500 00
“ Cash,		305,175 54
		<hr/>
		\$3,177,256 43

CR. STATE OF MAINE, *in account with N. G. HICHBORN, Treasurer.*

By amount received State of Maine,		\$95,191 24
“ Oxford county taxes,		67 79
“ Duty on commissions,		1,160 00
“ Military purposes,		35 00
“ Redemption of lands sold for taxes,		233 66
“ War loan,		67,500 00
“ Kennebec county taxes,		30 75
“ Miscellaneous items,		2,634 49
“ Reform school,		1,000 00
“ Penobscot Indians,		625 00
“ Lands reserved for public uses,		1,860 00
“ Notes receivable,		300 00
“ Fuel and lights,		30 40
“ State tax, 1848,		40
“ Furniture and repairs,		3 66
“ Washington county taxes,		495 05
“ Soldiers bounty scrip,		355,600 00
“ Bounties to volunteers,		1,000 00
“ Bank tax, No. 32,		14,508 19
“ School fund, No. 32,		20 42
“ State tax, 1860,		486 64
“ “ 1862,		380 88
“ Permanent school fund,		7,738 94
“ Aroostook county taxes,		1,601 28
“ Temporary loan,		1,278,894 79
“ Bank tax, No. 33,		4,664 28
“ Bounties refunded towns,		100 00

CR. STATE OF MAINE, *in account with N. G. HICHBORN, (Continued.)*

By amount received	Normal schools, . . .	\$3,000 00
"	Land agent, . . .	2,906 86
"	Somerset county taxes, . . .	282 27
"	Piscataquis " . . .	332 47
"	Franklin " . . .	111 18
"	State tax, 1863, . . .	2,266 82
"	Penobscot county taxes, . . .	179 49
"	School funds, . . .	104 48
"	War purposes, . . .	2,114 40
"	Hancock county taxes, . . .	195 78
"	Interest, . . .	567 14
"	State tax, 1864, . . .	907,771 09
"	Allotment fund, . . .	50,935 91
"	Contingent fund governor and council, . . .	2,225 39
"	State tax, 1865, . . .	368,100 29
		<hr/>
		\$3,177,256 43

*Amount paid for claims due prior to January 1, 1865.*

Contingent fund governor and council, . . .	\$1,166 88
War purposes, . . .	11,960 79
Military purposes, . . .	479 50
Board of agriculture, . . .	458 40
Agricultural societies, . . .	461 84
Clerks in adjutant generals's office, . . .	190 00
Bank commissioners, . . .	1,200 00
Salaries, . . .	4,571 25
Inspectors State prison, . . .	100 00
Stationery, . . .	163 50
State prison, . . .	100 00
Bounties, . . .	6,266 00
Trustees insane hospital, . . .	97 00
Insane state paupers, . . .	28 90
Miscellaneous items, . . .	479 20
Subordinate officers of state prison, . . .	1,775 00
Military pensions, . . .	687 00
Passamaquoddy Indians, . . .	447 88
Binding and stitching, . . .	947 84
Lands forfeited, . . .	281 41
Lands reserved for public uses, . . .	250 00
Interest on lands reserved for public uses, . . .	163 82
Aid to families, 1862 and 1863, . . .	11,275 18
School funds, . . .	42,181 05
Interest, . . .	17,895 00
	<hr/>
	\$103,627 44



*Estimated Receipts for the year 1866.*

Cash on hand January 1, 1866,	\$305,175 54
Balance due on state taxes prior to 1865,	31,684 93
Balance due on Tax of 1865,	2,108,720 92
Bank tax,	5,000 00
Land office,	10,000 00
County taxes,	3,000 00
Duty on commissions,	1,000 00
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	\$2,464,581 39

*Estimated expenditures for the year 1866.*

Aid to families of volunteers for 1865,	\$400,000 00
Temporary loan,	944,151 50
Public debt,	37,000 00
Interest on public debt,	320,000 00
Interest on temporary loan,	38,000 00
Balance due on school fund,	56,270 54
Refunding bounties advanced by towns,	15,000 00
War purposes,	15,000 00
Salaries of public officers,	38,000 00
Insane state paupers,	18,000 00
Reform school,	16,000 00
Deaf, dumb and blind,	8,000 00
Pay roll of council,	4,000 00
Pay roll of senate,	7,400 00
Pay roll of house of representatives,	27,500 00
Board of agriculture,	2,200 00
Agricultural societies,	4,500 00
Passamaquoddy Indians,	3,500 00
Penobscot Indians,	8,000 00
Contingent fund of governor and council,	7,000 00
Contingent fund of treasurer,	500 00
Soldiers' allotments,	18,929 28
Printing and advertising laws,	25,000 00
Stationery,	6,000 00
Postage,	2,000 00
Fuel and lights,	3,000 00
Furniture and repairs,	3,000 00
Binding and stitching,	6,000 00
County taxes collected in 1865,	3,295 32
Military pensions,	2,000 00
Military purposes,	1,500 00
Bank commissioners,	1,200 00
Reports of judicial decisions,	2,500 00
Balance due on aid to families, 1862, 1863 and 1864.	96,319 79
State library,	500 00
Westbrook Seminary,	200 00

*Estimated Expenditures for the year 1866, (Continued.)*

East Maine Conference Seminary, . . . . .	\$500 00
Bounty on animals, . . . . .	600 00
Sheriffs and coroners, . . . . .	500 00
Sanford legacy, . . . . .	42 00
Interest on Madawaska fund, . . . . .	300 00
Forfeited lands, . . . . .	500 00
Interest on lands reserved for public uses . . . . .	1,500 00
Land reserved for public uses, . . . . .	1,000 00
Trustees insane hospital, . . . . .	600 00
Night watch for public buildings, . . . . .	600 00
Porter and messenger, . . . . .	100 00
Town of Blanchard, . . . . .	85 00
Indian delegations, . . . . .	200 00
Balance due on rolls of account, . . . . .	500 00
Roads and bridges, . . . . .	5,000 00
School fund No 33, . . . . .	5,000 00
Interest on permanent school fund, . . . . .	10,873 89
Bounties to volunteers, . . . . .	10,000 00
Insane hospital, for completion of new wing, . . . . .	30,000 00
Sinking fund, . . . . .	27,242 08
Inspectors state prison, . . . . .	200 00
Warrants, drawn and unpaid, . . . . .	36,447 29
Clerks in adjutant general's office, . . . . .	5,500 00
Clerks in secretary of state's office, . . . . .	4,500 00
Clerks in treasurer's office, . . . . .	3,000 00
	\$2,286,256 69

*Resources of the State.*

Cash in the Treasury, January 1, 1866. . . . .	\$305,175 54
Balance due on state taxes to 1865, inclusive, . . . . .	2,130,405 85
SECURITIES IN THE LAND OFFICE.	
Bills receivable, . . . . .	\$14,863 23
School fund, . . . . .	12,392 75
	27,255 98
	\$2,462,837 37

*Liabilities of the State of Maine, January 1, 1866.*

PUBLIC DEBT.			
Due in 1866,	.	\$37,000	00
" 1867,	.	37,000	00
" 1868,	.	37,000	00
" 1869,	.	37,000	00
" 1870,	.	33,000	00
" 1871,	.	40,000	00
" 1871, war loan,	.	800,000	00
" 1872,	.	40,000	00
" 1873,	.	50,000	00
" 1874,	.	50,000	00
" 1875,	.	30,000	00
" 1876,	.	60,000	00
" 1877,	.	81,000	00
" 1880,	.	475,000	00
" 1883,	.	525,000	00
" 1889,	.	2,832,500	00
			\$5,164,500 00
Temporary loan,	.	944,151	50
			944,151 50
TRUST FUNDS.			
Permanent school fund,	.	\$181,231	64
Lands reserved for public uses,	.	121,724	01
Penobscot Indian fund,	.	53,191	44
Passamaquoddy Indian fund,	.	20,388	71
Madawaska territory fund,	.	5,000	00
Sanford Legacy,	.	1,300	00
Soldiers' allotments,	.	18,929	28
School district No. 2, town of Madison,	.	1,000	00
			402,765 08
Warrants drawn and unpaid :		36,447	29
Interest due and uncalled for,	.	13,625	00
Balance due on school funds,	.	56,270	54
Balance due on aid to families,	.	96,319	79
Bank tax No. 33,	.	4,664	28
Balance due on rolls of accounts,	.	419	75
			207,746 65
AMOUNT DUE ON COUNTY TAXES.			
To county of Hancock,	.	195	04
" Washington,	.	495	05
" Kennebec,	.	30	75
" Oxford,	.	67	79
" Somerset,	.	282	27
" Penobscot,	.	179	49
" Piscataquis,	.	332	47
" Franklin,	.	111	18
" Arrostook,	.	1,601	28
			3,295 32
			\$6,722,458 55

At the time of the session of the last Legislature, the heavy strain upon the finances of the State and Nation still continued. The dark days of the rebellion were still upon us, demanding additional sacrifices and calling for increased expenditures.

Among the questions engaging the attention of the Legislature, none were more pressing than that of finance. The State had already funded a heavy debt. To continue to sell its bonds must, from very *weight*, endanger the financial integrity. The policy of the past was changed, The resolution was taken to tax the people, not only for all current expenditures and for the debt maturing during the year, but, for a *sinking fund*, looking to the ultimate extinguishment of the entire war debt. This tax in the aggregate amounted to \$2,449,122, a heavy burden upon the people, in addition to the necessary expenditures of towns. And yet, from careful observation, it is safe to conclude, that no legislation for years, has met a more hearty response. Almost the entire community seemed willing, if not anxious to be taxed for results so desirable. It will, undoubtedly, be regarded safe to continue a policy so acceptable to the people and so essential to the integrity of the State. To meet the current wants, until January 1, 1866, when the tax alluded to, is due the State, the Legislature, by resolve of February 20, 1865, provided for a "temporary loan" of one million of dollars or so much thereof as might be needed.

To what extent the Treasury has availed itself of this provision will be seen by reference to statement in former part of this report.

The largest item in the aggregate to be provided for, in the early part of the year was about \$750,000 to be paid towns for aid to families of soldiers.

It was early seen that if a loan of anything near a million was placed upon the market it would hazard the credit of the State and largely increase the rate of interest. Again it must be sought abroad, thus ultimately carrying whatever of interest must be paid, out of the State. Further than this, the resolve referred to limited the rate of interest to "*six per cent.*" Here was policy and limitation both leaning in the same direction.

An appeal was made to the towns asking them to receive "certificates of indebtedness" for bills of "soldiers' aid," on interest, to January 1st, 1866, and receivable at that date, principal and interest, on State tax.

The towns, in the spirit of generosity, (not however in conflict

with their own interest, as afterward proven,) promptly responded in the affirmative to the amount of some \$500,000, thus saving the interest at home, and so relieving the Treasury that the necessary balance was very favorably secured. Thus it is a source of satisfaction to every citizen of Maine that her financial relations have suffered no embarrassment during the year.

By a resolve of March 19, 1864, the Treasurer was authorized to issue bonds to the amount of \$3,000,000. \$2,765,000 of the same were sold by the Treasurer of last year, as will be seen by his report, leaving \$235,000 unsold.

The same resolve authorized temporary loans from time to time, in anticipation of sale of bonds.

Under this provision, temporary loans were effected and partially paid, leaving a balance of \$200,000 to be paid in February of the current year.

For the payment of this \$200,000, my predecessor says, "The balance of the \$3,000,000 bonds will be available." Subsequent events intervened and the end was not reached. For obvious reasons, the bonds of this State, as well as all others, suffered a material depreciation during the first two or three months of the year. The sale of these bonds was limited by law, to par. Consequently but \$67,500 of the \$235,000 have been sold, leaving a balance of \$167,500 still in the Treasury.

The \$200,000 was met by other resources, and as it now seems the policy of the State to fund no more indebtedness, it will be safe to recommend such action upon the part of the Legislature as shall require the balance of said bonds to be cancelled or destroyed.

It will be seen by reference to the estimated expense for 1866, that a material reduction in the demands upon the Treasury is anticipated. The tax of 1865, due January 1st, 1866, calls for an assessment of fifteen mills per dollar on the valuation of 1860. With rigid economy in all departments of the Government, always in itself an abiding resource, it is confidently believed that the tax of 1866 may be reduced one half from that of 1865.

I would therefore respectfully recommend the assessment of *seven and one-half mills* per dollar on the valuation of 1860, for the tax of 1866.

So signal a reduction in taxation so soon after the rebellion, and that too consistent with the policy of "pay as you go," is a gratifying result.

About one and a quarter millions, absorbed this year by taxation, will thus be left in the hands of the people, to be applied to their own wants or to the development of the resources of the State.

Should the towns, as now believed, consistent with a prompt discharge of their liabilities, be able to remit an equal amount, thus leaving two and one-half millions of the industrial proceeds of the people in the hands of the producer, it can but materially increase the general prosperity.

The "sinking fund," provided for by the last Legislature, being  $\frac{1}{4}$  of a mill on the dollar of the state valuation, amounts to \$123,775.90 in the aggregate. This continued year by year, and re-invested, is calculated to extinguish the principle of the war debt at maturity.

The law creating the sinking fund, requires the investment of the same in the bonds of our own State or those of the United States. These, the Treasurer, with the advice of the Governor, is to purchase from time to time as the money is received. The condition of the Treasury has been such for the past few months, as to permit the purchase of bonds to the amount of \$100,500 for the above named purpose, in advance. As the bonds of our own State were deemed preferable to any other, the above amount has been invested in Maine bonds, the same being deposited in the vault of the Treasury, stamped "*Sinking Fund of the State of Maine,*" as the law requires.

They have been purchased at the market value, varying from 95 to 96 per cent. The interest and discount saved will be an item of value to the Treasury.

Should our ability and disposition, thus to absorb our own bonds, serve to strengthen them in the market, it will be a source of pride if not of profit to the State.

The receipts from the Land Office for 1865 are twelve thousand five hundred and five dollars and eighty cents, as follows:

August 22,	.	.	.	.	\$2,091 61
September 9,	.	.	.	.	4,304 50
"    25,	.	.	.	.	507 75
November 18,	.	.	.	.	511 75
December 1,	.	.	.	.	1,225 00
"    2,	.	.	.	.	3,865 19

Of the above amount \$1,860.00 were received on account of

lands reserved for public use, 7,738.94 on permanent school fund and \$2,936.86 on general account.

The amount heretofore apportioned to the several cities, towns and plantations as "school fund," occasioned by the remitting of Bank tax and the surrender of Bank charters, is reduced to a mere fraction, amounting in 1865 to not more than \$30,075 06. This deficiency was wisely provided for by the Legislature of last year.

As will be seen, the amount received into the Treasury for soldier's allotments, is fast diminishing and will soon cease altogether.

The payment of bounties to soldiers, or the refunding of the same to towns will soon cease to be a draft upon the Treasury.

The resolve of February 18, 1865, authorized the issue of "soldiers' bounty scrip" to soldiers then enlisting. Of this *scrip* \$355,600 have been issued and is payable at the office of the Treasury after February 1, 1867, or is receiveable for taxes assessed after 1865. It is estimated that \$200,000 may come in for taxes assessed in 1866, and is provided for in the estimate of seven and one half mills as the rate of taxation.

Claims to the amount of \$766,798.22 have been presented to the Governor and Council, by towns, for aid furnished families of volunteers. The same have been audited and the sum of \$753,485.84 allowed. See table hereunto annexed.

N. G. HICHBORN, *Treasurer.*

# TABLE

OF

AMOUNT CLAIMED AND ALLOWED FOR AID TO FAMILIES IN 1864.

## ANDROSCOGGIN COUNTY.

Towns.	Claimed.	Allowed.
Auburn. . . . .	\$3,690 75	\$3,690 50
Danville, . . . . .	931 97	931 72
Durham, . . . . .	822 48	822 48
East Livermore, . . . . .	755 50	755 25
Greene, . . . . .	1,460 35	1,425 50
Lewiston, . . . . .	12,182 79	12,169 37
Lisbon, . . . . .	1,951 77	1,928 27
Leeds, . . . . .	804 70	804 45
Livermore, . . . . .	1,962 51	1,933 20
Minot, . . . . .	2,305 12	2,304 87
Poland, . . . . .	2,888 65	2,886 56
Turner, . . . . .	3,286 64	3,285 91
Wales, . . . . .	383 82	383 82
Webster, . . . . .	751 46	751 21

## AROOSTOOK COUNTY.

Ashland, . . . . .	312 65	287 83
Bridgewater, . . . . .	750 94	708 48
Fort Fairfield, . . . . .	2,200 84	2,154 50
Hodgdon, . . . . .	1,793 99	1,790 25
Houlton, . . . . .	4,533 89	4,477 60
Linneus, . . . . .	2,376 43	2,366 32
Littleton, . . . . .	1,910 49	1,887 79
Lyndon, . . . . .	805 66	805 41
Masardis, . . . . .	516 44	495 44
Maysville, . . . . .	1,092 03	1,086 67
Monticello, . . . . .	1,467 81	1,432 01
New Limerick, . . . . .	671 38	650 32
Orient, . . . . .	228 15	198 65
Presque Isle, . . . . .	1,821 59	1,812 59
Smyrna, . . . . .	1,060 70	1,060 45
Sherman, . . . . .	4,283 41	4,228 46



AROOSTOOK COUNTY, (CONTINUED.)

Towns.	Claimed.	Allowed.
Weston, . . . . .	\$707 82	\$701 51
Washburn, . . . . .	1,052 25	1,051 89
Bancroft pl., . . . . .	321 50	292 00
Belfast Academy pl., . . . . .	227 75	227 75
Crystal pl., . . . . .	761 61	761 36
Dayton pl., . . . . .	320 51	320 26
Eaton pl., . . . . .	2,391 10	2,271 56
Fremont pl., . . . . .	1,109 94	1,094 44
Forestville pl., . . . . .	440 14	439 61
Greenwood pl., . . . . .	117 63	117 38
Haynesville pl., . . . . .	13 00	12 75
Island Falls pl., . . . . .	602 14	601 76
Leavitt pl., . . . . .	136 56	99 00
Limestone pl., . . . . .	116 18	115 93
Macwahoc pl., . . . . .	327 92	254 42
Mapleton pl., . . . . .	1,823 56	1,777 03
No. 11, R. 1, pl., . . . . .	571 97	563 43
Portage Lake pl., . . . . .	341 86	341 61
Sarsfield pl., . . . . .	925 37	888 60
Hamlen pl., . . . . .	155 15	154 90
Van Buren pl., . . . . .	455 00	241 25
No. 9, R. 6, pl., . . . . .	70 80	70 55
Buchanan pl., . . . . .	519 22	507 88
Woodland pl., . . . . .	184 85	184 60
Alva pl., . . . . .	282 13	271 72
Glenwood pl., . . . . .	50 79	50 64
Silver Ridge pl., . . . . .	102 41	102 16

CUMBERLAND COUNTY.

Baldwin, . . . . .	1,765 51	1,651 76
Bridgton, . . . . .	3,982 26	3,967 90
Brunswick, . . . . .	6,363 82	6,043 13
Cape Elizabeth, . . . . .	2,164 66	1,943 58
Casco, . . . . .	991 92	966 19
Cumberland, . . . . .	304 53	304 28
Falmouth, . . . . .	308 71	305 14
Freeport, . . . . .	2,206 91	2,167 56
Gorham, . . . . .	2,303 88	2,302 58
Gray, . . . . .	1,581 40	1,581 15
Harpswell, . . . . .	710 55	709 94
Harrison, . . . . .	800 26	769 83
Naples, . . . . .	1,602 33	1,600 96
New Gloucester, . . . . .	1,713 78	1,710 71
North Yarmouth, . . . . .	578 92	578 67
Otisfield, . . . . .	1,000 60	1,000 01
Portland, . . . . .	33,699 31	33,373 84

## CUMBERLAND COUNTY, (CONTINUED.)

Towns.	Claimed.	Allowed.
Pownal, . . . . .	\$499 00	\$495 21
Raymond, . . . . .	1,613 71	1,605 42
Scarborough, . . . . .	1,369 16	1,332 77
Sebago, . . . . .	902 44	902 19
Standish, . . . . .	1,888 59	1,873 96
Westbrook, . . . . .	3,400 00	3,367 65
Windham, . . . . .	2,418 06	2,417 81
Yarmouth, . . . . .	1,701 66	1,701 66

## FRANKLIN COUNTY.

Avon, . . . . .	1,190 55	1,170 17
Carthage, . . . . .	806 69	806 44
Chesterville, . . . . .	1,787 91	1,787 62
Farmington, . . . . .	1,841 11	1,835 86
Freeman, . . . . .	950 60	950 35
Industry, . . . . .	1,157 67	1,154 17
Jay, . . . . .	1,152 83	1,144 69
Kingfield, . . . . .	680 96	680 15
Madrid, . . . . .	687 68	685 52
New Sharon, . . . . .	1,069 04	1,059 97
New Vineyard, . . . . .	1,786 22	1,722 83
Phillips, . . . . .	1,584 45	1,503 42
Rangely, . . . . .	662 56	652 27
Salem, . . . . .	742 45	606 85
Strong, . . . . .	507 82	507 57
Temple, . . . . .	1,258 98	1,256 33
Weld, . . . . .	1,808 25	1,788 75
Wilton, . . . . .	1,785 14	1,731 32
Eustis pl., . . . . .	583 20	576 01
Letter E pl., . . . . .	52 96	52 71
Perkins pl., . . . . .	316 00	315 75
No. 6 pl., . . . . .	26 00	26 00
Dallas pl., . . . . .	219 14	218 89
Sandy River pl., . . . . .	21 96	21 86
Washington pl., . . . . .	180 29	179 12
Greenville pl., . . . . .	154 71	154 61

## HANCOCK COUNTY.

Amherst, . . . . .	270 25	270 00
Aurora, . . . . .	21 00	20 90
Bluehill, . . . . .	1,327 28	1,327 03
Brooklin, . . . . .	695 77	659 52
Brooksville, . . . . .	1,477 21	1,388 93
Bucksport, . . . . .	2,934 73	2,932 64
Castine, . . . . .	2,486 13	2,485 30

HANCOCK COUNTY, (CONTINUED.)

Towns.	Claimed.	Allowed.
Cranberry Isles, . . . . .	\$103 54	\$103 44
Deer Isle, . . . . .	1,642 43	1,636 09
Dedham, . . . . .	473 40	473 15
Eastbrook, . . . . .	169 75	169 50
Eden, . . . . .	1,295 04	1,293 90
Ellsworth, . . . . .	8,890 44	8,827 06
Franklin, . . . . .	2,946 71	2,848 09
Gouldsborough, . . . . .	1,475 58	1,475 33
Hancock, . . . . .	1,461 08	1,426 58
Mariaville, . . . . .	496 22	495 71
Mt. Desert, . . . . .	377 10	376 85
Orland, . . . . .	2,007 28	1,995 18
Otis, . . . . .	277 10	276 85
Penobscot, . . . . .	1,318 10	1,232 07
Sedgwick, . . . . .	821 15	794 78
Sullivan, . . . . .	800 23	799 98
Surry, . . . . .	1,182 84	1,181 71
Tremont, . . . . .	1,146 44	1,121 59
Trenton, . . . . .	1,136 91	1,025 15
Waltham, . . . . .	321 34	309 18
Verona, . . . . .	593 63	593 38
No. 10 pl., . . . . .	98 12	98 00
No. 33, Middle Division, . . . . .	103 22	89 50

KENNEBEC COUNTY.

Albion, . . . . .	1,909 56	1,886 53
Augusta, . . . . .	15,365 96	15,170 55
Belgrade, . . . . .	829 87	775 67
Benton, . . . . .	2,096 39	2,021 46
Chelsea, . . . . .	2,315 86	2,303 51
China, . . . . .	2,404 51	2,403 96
Clinton, . . . . .	1,193 55	1,186 55
Farmingdale, . . . . .	756 47	755 43
Fayette, . . . . .	801 50	800 97
Gardiner, . . . . .	8,492 54	8,362 93
Hallowell, . . . . .	4,975 16	4,972 53
Litchfield, . . . . .	2,150 69	2,131 01
Manchester, . . . . .	416 54	416 29
Monmouth, . . . . .	1,253 58	1,253 33
Mt. Vernon, . . . . .	1,961 86	1,961 05
Pittston, . . . . .	4,720 37	4,689 38
Readfield, . . . . .	500 00	499 75
Rome, . . . . .	1,069 91	960 53
Sidney, . . . . .	794 34	779 95
Vassalborough, . . . . .	3,366 82	3,230 53
Vienna, . . . . .	766 18	765 93

## KENNEBEC COUNTY, (CONTINUED.)

Towns.	Claimed.	Allowed.
Waterville, . . . . .	\$4,317 85	\$4,281 95
Wayne, . . . . .	1,200 25	1,200 00
West Gardiner, . . . . .	1,636 69	1,635 88
Windsor, . . . . .	1,319 88	1,319 63
Winslow, . . . . .	2,157 93	2,154 90
Winthrop, . . . . .	2,509 74	2,493 89
Clinton Gore pl., . . . . .	13 75	13 60
Unity pl., . . . . .	22 50	22 35

## KNOX COUNTY.

Appleton, . . . . .	3,937 73	3,937 48
Camden, . . . . .	5,945 29	5,636 11
Cushing, . . . . .	507 39	507 14
Friendship, . . . . .	138 12	138 12
Hope, . . . . .	928 87	928 62
North Haven, . . . . .	277 48	277 13
Rockland, . . . . .	9,676 98	9,594 67
South Thomaston, . . . . .	1,725 33	1,708 30
St. George, . . . . .	514 67	514 42
Thomaston, . . . . .	1,707 30	1,628 93
Union, . . . . .	2,108 26	2,108 01
Vinalhaven, . . . . .	1,917 11	1,915 46
Warren, . . . . .	1,175 12	1,102 76
Washington, . . . . .	1,177 62	1,135 42
Matinicus Isle pl., . . . . .	111 83	111 58

## LINCOLN COUNTY.

Alna, . . . . .	864 36	860 89
Boothbay, . . . . .	1,981 25	1,970 24
Bremen, . . . . .	574 84	522 14
Bristol, . . . . .	1,016 00	959 25
Damariscotta, . . . . .	753 57	747 83
Dresden, . . . . .	566 58	566 33
Edgecomb, . . . . .	595 33	585 42
Jefferson, . . . . .	1,577 10	1,515 89
Newcastle, . . . . .	1,585 99	1,583 98
Nobleborough, . . . . .	1,885 51	1,791 16
Somerville, . . . . .	1,553 72	1,553 47
Southport, . . . . .	653 50	385 07
Waldoborough, . . . . .	2,582 86	2,493 90
Westport, . . . . .	126 88	126 30
Whitefield, . . . . .	1,308 28	1,266 14
Wiscasset, . . . . .	3,737 36	3,596 95

## OXFORD COUNTY.

Towns.	Claimed.	Allowed
Albany, . . . . .	\$1,870 52	\$1,847 80
Andover, . . . . .	544 39	544 09
Bethel, . . . . .	2,948 37	2,806 21
Brownfield, . . . . .	2,322 32	2,315 79
Buckfield, . . . . .	1,266 15	1,265 90
Byron, . . . . .	356 24	353 35
Canton, . . . . .	1,991 87	1,991 03
Denmark, . . . . .	1,410 24	1,275 96
Dixfield, . . . . .	2,349 79	2,349 54
Fryeburg, . . . . .	1,530 57	1,394 76
Gilead, . . . . .	360 72	360 47
Grafton, . . . . .	272 51	272 26
Greenwood, . . . . .	2,138 18	2,134 61
Hanover, . . . . .	329 89	329 64
Hartford, . . . . .	512 00	512 00
Hebron, . . . . .	931 37	931 37
Hiram, . . . . .	839 57	819 40
Lovell, . . . . .	2,381 21	2,379 56
Mason, . . . . .	289 22	288 97
Mexico, . . . . .	1,188 51	1,118 93
Newry, . . . . .	115 11	115 01
Norway, . . . . .	2,154 59	2,154 59
Oxford, . . . . .	1,282 78	1,282 53
Paris, . . . . .	1,953 00	1,913 98
Peru, . . . . .	1,376 77	1,370 38
Porter, . . . . .	1,078 60	1,059 08
Roxbury, . . . . .	61 67	61 42
Rumford, . . . . .	2,551 87	2,550 16
Stowe, . . . . .	1,560 89	1,278 95
Stoneham, . . . . .	3,065 89	3,063 68
Sumner, . . . . .	1,239 22	1,225 97
Sweden, . . . . .	730 95	730 70
Upton, . . . . .	500 91	500 66
Waterford, . . . . .	1,617 69	1,538 02
Woodstock, . . . . .	1,859 08	1,857 99
Franklin pl., . . . . .	649 88	649 88
Hamlen Grant pl., . . . . .	158 56	158 31
Milton pl., . . . . .	517 58	494 82

## PENOBSCOT COUNTY.

Alton, . . . . .	1,635 89	1,614 63
Argyle, . . . . .	236 38	211 85
Bangor, . . . . .	35,802 52	35,643 83
Bradford, . . . . .	3,871 30	3,866 95
Bradley, . . . . .	1,420 91	1,420 66
Brewer, . . . . .	4,551 79	4,490 56

## PENOBSCOT COUNTY, (CONTINUED.)

Towns.	Claimed.	Allowed.
Burlington, . . . . .	\$412 63	\$412 63
Carmel, . . . . .	3,119 82	3,116 96
Carrol, . . . . .	1,110 49	1,065 24
Charleston, . . . . .	1,374 08	1,372 21
Chester, . . . . .	968 96	967 51
Clifton, . . . . .	563 61	563 11
Corinna, . . . . .	2,014 34	2,010 99
Corinth, . . . . .	2,120 25	2,118 25
Dexter, . . . . .	2,542 98	2,532 80
Dixmont, . . . . .	2,749 22	2,534 45
Eddington, . . . . .	788 11	730 08
Enfield, . . . . .	2,034 41	1,955 18
Etna, . . . . .	1,842 73	1,817 45
Exeter, . . . . .	2,856 62	2,724 61
Garland, . . . . .	2,057 46	1,983 22
Glenburn, . . . . .	1,061 09	1,060 84
Greenbush, . . . . .	1,546 73	1,467 98
Hampden, . . . . .	3,290 92	3,280 13
Hermon, . . . . .	3,112 28	3,112 28
Holden, . . . . .	392 41	359 26
Howland, . . . . .	252 25	252 00
Hudson, . . . . .	2,002 11	1,962 05
Kenduskeag, . . . . .	1,896 16	1,837 86
Lagrange, . . . . .	907 84	907 59
Levant, . . . . .	2,708 28	2,562 98
Lee, . . . . .	2,238 38	2,233 32
Lincoln, . . . . .	2,942 33	2,922 58
Lowell, . . . . .	1,311 08	1,292 69
Mt. Chase, . . . . .	258 18	258 18
Mattawamkeag, . . . . .	699 14	688 58
Maxfield, . . . . .	486 72	479 19
Milford, . . . . .	963 85	945 68
Newburg, . . . . .	2,136 40	2,136 15
Newport, . . . . .	1,483 78	1,463 47
Oldtown, . . . . .	7,123 17	7,105 67
Orono, . . . . .	4,981 95	4,896 31
Orrington, . . . . .	1,786 90	1,778 61
Passadumkeag, . . . . .	508 28	391 03
Patten, . . . . .	1,360 03	1,359 47
Plymouth, . . . . .	1,451 90	1,435 05
Prentiss, . . . . .	951 81	951 56
Springfield, . . . . .	2,531 35	2,511 99
Stetson, . . . . .	1,480 62	1,479 96
Veazie, . . . . .	1,762 63	1,709 58
Winn, . . . . .	973 47	953 60
Drew pl., . . . . .	175 27	175 02
Medway pl., . . . . .	641 27	641 02

PENOBSCOT COUNTY, (CONTINUED.)

Towns.	Claimed.	Allowed.
Pattagumpus pl., . . . . .	\$498 42	\$497 61
Webster pl., . . . . .	110 71	110 46
Woodville pl., . . . . .	586 19	576 51
No. 4, R. 1 pl. . . . .	369 03	368 78

PISCATAQUIS COUNTY.

Abbot, . . . . .	1,695 28	1,690 26
Atkinson, . . . . .	1,380 71	1,336 06
Barnard, . . . . .	651 39	604 75
Bowerbank, . . . . .	56 77	56 52
Blanchard, . . . . .	310 05	309 75
Brownville, . . . . .	1,528 60	1,528 25
Dover, . . . . .	2,587 92	2,586 83
Foxcroft, . . . . .	1,135 46	1,129 54
Guilford, . . . . .	396 01	695 29
Greenville, . . . . .	916 56	873 94
Medford, . . . . .	1,164 17	1,163 42
Monson, . . . . .	2,199 67	2,186 22
Milo, . . . . .	1,734 59	1,730 04
Orneville, . . . . .	1,574 93	1,574 83
Parkman, . . . . .	1,336 45	1,336 05
Sangerville, . . . . .	932 40	931 59
Sebec, . . . . .	2,436 12	2,421 02
Shirley, . . . . .	620 39	619 71
Wellington, . . . . .	712 99	708 42
Williamsburg, . . . . .	313 33	306 66

SAGadahoc COUNTY.

Bath, . . . . .	9,458 76	9,391 45
Bowdoinham, . . . . .	1,290 10	1,240 88
Bowdoin, . . . . .	1,366 85	1,367 63
Georgetown, . . . . .	620 49	620 24
Phippsburg, . . . . .	1,711 93	1,660 43
Richmond, . . . . .	2,681 73	2,660 34
Topsham, . . . . .	1,471 92	1,461 32
West Bath, . . . . .	292 13	291 88
Woolwich, . . . . .	604 44	603 09

SOMERSET COUNTY.

Anson, . . . . .	2,054 43	1,876 24
Athens, . . . . .	1,629 56	1,629 31
Bingham, . . . . .	1,512 93	1,512 68
Brighton, . . . . .	632 96	631 02
Cambridge, . . . . .	201 38	271 86

## SOMERSET COUNTY, (CONTINUED.)

Towns.	Claimed.	Allowed.
Canaan, . . . . .	\$1,333 32	\$1,326 07
Concord, . . . . .	502 78	472 09
Cornville, . . . . .	1,223 67	1,180 93
Detroit, . . . . .	1,811 70	1,811 29
Embden, . . . . .	909 35	880 07
Fairfield, . . . . .	3,224 73	3,223 38
Harmony, . . . . .	1,975 93	1,973 64
Hartland, . . . . .	1,337 66	1,327 41
Lexington, . . . . .	540 30	539 61
Madison, . . . . .	895 08	796 49
Mercer, . . . . .	744 28	736 44
Moscow, . . . . .	1,230 03	1,229 50
New Portland, . . . . .	2,757 82	2,757 37
Norridgewock, . . . . .	1,068 04	1,067 79
Palmyra, . . . . .	1,682 87	1,669 63
Pittsfield, . . . . .	1,554 57	1,494 96
Ripley, . . . . .	834 63	830 56
St. Albans, . . . . .	3,495 24	3,492 12
Solon, . . . . .	1,209 07	1,208 16
Skowhegan, . . . . .	2,810 79	2,732 53
Smithfield, . . . . .	961 92	960 74
Starks, . . . . .	1,189 81	1,189 00
Dead River pl., . . . . .	65 15	64 90
Moose River pl., . . . . .	65 00	64 75
West forks pl., . . . . .	389 91	297 04
The Forks pl., . . . . .	925 20	838 01
Carratunk, . . . . .	360 65	357 84
Pleasant Ridge pl., . . . . .	567 54	566 73

## WALDO COUNTY.

Belfast, . . . . .	6,936 77	6,863 68
Belmont, . . . . .	2,664 02	2,524 64
Brooks, . . . . .	1,217 34	1,171 59
Burnham, . . . . .	982 78	908 78
Frankfort, . . . . .	3,790 93	3,755 25
Freedom, . . . . .	1,093 38	1,093 13
Islesborough, . . . . .	323 43	320 79
Jackson, . . . . .	1,266 37	1,197 87
Knox, . . . . .	1,036 35	1,036 10
Liberty, . . . . .	1,444 88	1,442 84
Lincolnville, . . . . .	3,749 76	3,731 58
Monroe, . . . . .	2,687 05	2,497 58
Montville, . . . . .	2,549 26	2,521 37
Morrill, . . . . .	705 45	653 92
Northport, . . . . .	891 87	891 62
Palermo, . . . . .	2,427 36	2,423 36



WALDO COUNTY, (CONTINUED.)

Towns.	Claimed.	Allowed.
Prospect, . . . . .	\$789 95	\$783 20
Searsmont, . . . . .	2,093 49	2,092 40
Searsport, . . . . .	2,653 95	2,593 67
Stockton, . . . . .	1,406 05	1,382 80
Swanville, . . . . .	1,895 58	1,870 70
Thorndike, . . . . .	1,444 44	1,411 83
Troy, . . . . .	1,555 51	1,554 41
Unity, . . . . .	1,268 78	1,268 53
Waldo, . . . . .	1,274 24	1,273 99
Winterport, . . . . .	2,473 07	2,439 06

WASHINGTON COUNTY.

Addison, . . . . .	1,471 74	1,310 96
Alexander, . . . . .	537 21	536 96
Baileyville, . . . . .	200 12	169 84
Baring, . . . . .	277 69	277 44
Beddington, . . . . .	180 34	179 81
Calais, . . . . .	8,243 56	8,100 67
Centerville, . . . . .	239 25	239 00
Charlotte, . . . . .	1,313 80	1,313 01
Cherryfield, . . . . .	3,212 79	3,038 18
Columbia, . . . . .	1,340 83	1,242 40
Columbia Falls, . . . . .	545 67	530 61
Cooper, . . . . .	559 76	559 51
Crawford, . . . . .	157 35	154 35
Cutler, . . . . .	1,198 52	1,196 67
Danforth, . . . . .	570 99	526 51
Deblois, . . . . .	131 36	131 11
Dennysville, . . . . .	1,017 95	1,017 42
East Machias, . . . . .	1,221 52	1,183 49
Eastport, . . . . .	4,814 42	4,707 36
Edmunds, . . . . .	1,704 34	1,652 13
Harrington, . . . . .	1,659 30	1,498 92
Jonesborough, . . . . .	1,316 81	1,258 93
Jonesport, . . . . .	1,713 98	1,713 73
Lubec, . . . . .	1,126 56	1,115 81
Machias, . . . . .	3,199 67	3,026 00
Machiasport, . . . . .	1,429 21	1,378 01
Marion, . . . . .	412 13	411 88
Marshfield, . . . . .	415 98	415 58
Meddybemps, . . . . .	1,116 32	1,104 67
Milbridge, . . . . .	1,702 61	1,616 19
Northfield, . . . . .	1,031 00	969 12
Pembroke, . . . . .	4,406 26	4,395 18
Perry, . . . . .	2,546 36	2,543 30
Princeton, . . . . .	879 51	863 06

## WASHINGTON COUNTY, (CONTINUED.)

Towns.	Claimed.	Allowed.
Robbinston, . . . . .	\$2,574 07	\$2,573 82
Steuben, . . . . .	2,522 70	2,520 03
Topsfield, . . . . .	1,739 25	1,548 50
Trescott, . . . . .	930 73	920 48
Wesley, . . . . .	705 67	705 14
Whiting, . . . . .	876 72	875 63
Whitneyville, . . . . .	1,480 46	1,480 21
Codyville pl., . . . . .	301 54	301 29
Jackson Brook pl., . . . . .	559 52	396 16
Talmadge pl., . . . . .	198 24	197 92
Waite pl., . . . . .	105 75	105 50
No. 7, R. 2 pl., . . . . .	541 05	527 18
No. 9, R. 4 pl., . . . . .	354 40	132 15
No. 14, E Division pl., . . . . .	200 45	184 04
No. 21 pl., . . . . .	39 21	38 96

## YORK COUNTY.

Acton, . . . . .	673 88	644 74
Alfred, . . . . .	875 36	875 08
Berwick, . . . . .	1,925 00	1,924 75
Biddeford, . . . . .	13,418 34	13,394 65
Buxton, . . . . .	970 39	970 14
Cornish, . . . . .	1,027 78	1,025 72
Dayton, . . . . .	358 59	357 59
Eliot, . . . . .	196 87	101 81
Hollis, . . . . .	941 12	901 59
Kennebunk, . . . . .	2,543 29	2,543 29
Kennebunkport, . . . . .	551 20	510 23
Kittery, . . . . .	1,943 00	1,942 75
Lebanon, . . . . .	1,898 24	1,897 99
Limerick, . . . . .	689 77	689 52
Limington, . . . . .	963 63	943 81
Lyman, . . . . .	924 71	624 16
Newfield, . . . . .	869 59	846 69
North Berwick, . . . . .	1,059 03	1,058 78
Parsonsfeld, . . . . .	742 35	721 96
Saco, . . . . .	8,340 06	8,229 16
Shapleigh, . . . . .	1,108 45	1,106 37
Sanford, . . . . .	1,274 38	1,274 38
South Berwick, . . . . .	2,354 95	2,335 06
Waterboro, . . . . .	2,083 22	2,081 57
Wells, . . . . .	1,928 83	1,870 73
York, . . . . .	829 28	749 19