

MAINE STATE LEGISLATURE

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DOCUMENTS

PUBLISHED BY ORDER OF

THE LEGISLATURE

OF THE

STATE OF MAINE.

1867.

AUGUSTA:
STEVENS & SAYWARD, PRINTERS TO THE STATE.
1867.

STATE OF MAINE.

TREASURER'S REPORT

FOR THE YEAR ENDING

DECEMBER 31, 1866.

Published agreeably to a Resolve approved February 23, 1865.

AUGUSTA:
STEVENS & SAYWARD, PRINTERS TO THE STATE.
1867.

REPORT.

STATE OF MAINE.

TREASURER'S OFFICE, }
Augusta, December 31, 1866. }

*To the President of the Senate and
Speaker of the House of Representatives :*

In the discharge of a duty made binding upon the financial agent of the State by statute, I herewith present the Legislature a statement of receipts and expenditures of all public moneys for the year ending December 31, 1866. Also an account in detail of debt and credit, kept with myself, as exhibited by books and vouchers in the office.

RECEIPTS.

Whole amount received into the Treasury during the year 1866,	\$2,244,761 99
Balance in the Treasury January 1, 1866,	305,175 54
	<hr/>
	\$2,549,937 53

EXPENDITURES.

Expended in all,	2,317,745 04
Cash on hand December 31, 1866,	232,192 49
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	\$2,549,937 53

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

To amount paid	Insane hospital (erection new wing),	\$31,500 00
"	Insane state paupers,	18,786 95
"	Trustees insane hospital,	758 00
"	Reform school,	19,000 00
"	State prison,	3,500 00
"	Inspectors of state prison,	100 00
"	Penobscot Indians,	10,221 00
"	Passamaquoddy Indians,	2,480 00
"	School funds,	35,016 19
"	School fund No. 33,	799 01
"	Normal schools,	3,300 00
"	Madawaska school fund,	454 60
"	Westbrook seminary,	200 00
"	East Maine conference seminary,	500 00
"	State library,	800 00
"	Sanford legacy,	42 00
"	Temporary loan,	944,151 50
"	Interest on temporary loan,	30,305 29
"	War purposes,	17,184 87
"	Bounties to volunteers,	20,800 00
"	Bounties refunded,	25,697 00
"	Aid to families,	90,379 01
"	Aid to families, 1865,	371,930 08
"	Investigating committee,	231 00
"	National cemetery association,	3,498 40
"	Allotment fund,	12,393 88
"	Interest on allotments,	1,246 83
"	Military purposes,	1,322 56
"	Military pensions,	1,592 53
"	Agricultural societies,	4,721 24
"	Board of agriculture,	1,733 82
"	Deaf, dumb and blind,	7,075 00
"	Public debt,	37,000 00
"	Interest on public debt,	295,145 00
"	Printing,	23,000 00
"	Advertising laws,	2,091 50
"	Reports of judicial decisions,	2,400 00
"	Pay roll of council,	4,024 00
"	Pay roll of senate,	7,252 00
"	Pay roll of house of representatives,	27,840 00
"	Clerks in secretary of state's office,	4,543 27
"	Clerks in adjutant general's office,	5,500 00
"	Clerks in treasurer's office,	2,717 50
"	Salaries of public officers,	43,328 28
"	Contingent fund governor & council,	6,860 13
"	Furniture and repairs of public build- ings,	5,000 00
"	Fuel and lights,	4,000 00
"	Binding and stitching,	3,954 27

TREASURER'S REPORT.

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

To amount paid Stationery,	\$7,975 22
“ Postage,	1,383 26
“ Sinking fund,	151,017 98
“ Night watch,	876 50
“ Roads and bridges,	9,450 00
“ County taxes collected in 1865,	3,640 12
“ Sheriffs and coroners,	418 60
“ Bounty on animals,	782 00
“ Miscellaneous items,	3,067 65
“ Interest on lands reserved for public uses,	1,174 62
“ Lands reserved for public uses,	68 60
“ Lands forfeited,	198 76
“ State tax, 1864,	10 00
“ State tax, 1865,	166 52
“ Roll of accounts,	38 50
“ Bank commissioners,	600 00
“ Contingent fund of treasurer,	500 00
“ Cash,	232,192 49
	<hr/>
	\$2,549,937 53

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

By amount received State of Maine,	\$305,175 54
“ State tax, 1863,	71 68
“ “ 1864,	25,367 75
“ “ 1865,	1,994,703 12
“ “ 1866,	135,720 83
“ Hancock county taxes,	221 68
“ Washington “	760 32
“ Kennebec “	17 19
“ Oxford “	69 29
“ Somerset “	272 47
“ Penobscot “	193 49
“ Piscataquis “	485 75
“ Franklin “	134 47
“ Aroostook “	2,402 72
“ Banx tax, No. 33,	2,962 10
“ “ No. 34,	2,237 50
“ Penobscot Indians,	597 13
“ Bounties refunded,	2,700 00
“ Interest,	686 60
“ Miscellaneous items,	142 80
“ Redemption of land sold for taxes,	165 53
“ Duty on commissions,	1,805 00
“ Normal school fund,	3,180 00

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

By amount received	Aid to families,	\$10 00
"	Allotment fund,	292 18
"	Licenses,	6,685 00
"	School fund, No. 33,	229 03
"	Permanent school fund,	39,504 15
"	Aid to families, 1865,	385 51
"	School funds,	4 11
"	Fuel and lights,	45 46
"	Insane hospital,	19 54
"	Lands reserved,	860 00
"	Land agent,	6,635 85
"	Notes receivable,	1,347 74
"	Contingent of treasurer,	46 00
"	Soldiers bounty scrip,	13,800 00
		\$2,549,937 53

Estimated Receipts for the year 1867.

Cash on hand January 1, 1867,	\$232,192 49
Balance due on state taxes prior to 1866,	118,327 79
Balance due on state tax of 1866,	1,103,341 31
Bank tax,	4,575 00
Land office,	25,000 00
County taxes,	4,000 00
Licenses granted hawkers and pedlers,	6,000 00
Duty on commissions,	1,000 00
	\$1,494,436 59

Estimated Expenditures for the year 1867.

Soldiers' bounty scrip,	\$369,400 00
Interest on soldiers' bounty scrip,	38,000 00
Public debt due in 1867,	37,000 00
Interest on public debt,	310,000 00
Soldiers' pensions,	125,000 00
Salaries of public officers,	40,000 00
Insane state paupers,	20,000 00
Reform school,	18,000 00
Deaf, dumb and blind,	8,000 00
Pay roll of council,	3,500 00
Pay roll of senate,	7,400 00
Pay roll of house of representatives,	28,000 00
Printing and advertising laws,	25,000 00

Estimated Expenditures for the year 1867, (Continued.)

Balance due for aid to families, 1862, 1863, 1684, and 1865,	\$65,254 31
Balance due on school fund,	38,538 54
Balance due on rolls of account,	643 54
Soldiers' allotments,	7,200 00
Stationery,	6,000 00
Postage,	2,000 00
Binding and stitching,	5,000 00
Fuel and lights,	3,500 00
Furniture and repairs of public buildings,	4,000 00
County taxes collected in 1866,	4,557 38
Board of agriculture,	2,000 00
Agricultural societies,	5,000 00
Passamaquoddy Indians,	3,500 00
Penobscot Indians,	7,000 00
Contingent fund of governor and council,	6,000 00
Continent fund of treasurer,	500 00
Military pensions,	2,000 00
Military purposes,	1,500 00
Bank commissioners,	1,200 00
Reports of judicial decisions,	2,500 00
State library,	500 00
Westbrook seminary,	200 00
East Maine conference seminary,	500 00
Bank tax, No. 34,	4,575 00
Interest on permanent school fund,	13,244 14
Clerks in adjutant general's office,	5,000 00
Clerks in secretary of state's office,	3,500 00
Clerks in treasurer's office,	3,000 00
Inspectors of state prison,	300 00
Bounties to volunteers,	3,000 00
Roads and bridges,	6,000 00
Porter and messenger,	100 00
Night watch,	1,000 00
Trustees insane hospital,	700 00
Lands reserved for public uses,	1,000 00
Interest on lands reserved for public uses,	1,500 00
Forfeited lands,	500 00
Interest on Madawaska fund,	300 00
Interest on Sanford legacy,	42 00
Bounty on animals,	800 00
Sheriffs and coroners,	500 00
Interest on allotments,	1,000 00
Town of Blanchard,	85 00
Aid to families, 1866,	50,000 00
Warrants drawn and unpaid,	15,261 09
	<hr/>
	\$1,309,801 00

Resources of the State.

Cash in the treasury January 1, 1867,	.	.	\$232,192 49
Balance due on state taxes to 1866, inclusive,	.	.	1,221,669 10
SECURITIES IN THE LAND OFFICE.			
Bills receivable,	.	.	\$28,572 07
School fund,	.	.	11,974 59
			40,546 66
			\$1,494,408 25

Liabilities of the State of Maine, January 1, 1867.

PUBLIC DEBT.			
Due in 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,	.	.	51,000 00
“ 1878,	.	.	30,000 00
“ 1880,	.	.	475,000 00
“ 1883,	.	.	525,000 00
“ 1889,	.	.	2,832,500 00
			\$5,127,500 00
TRUST FUNDS HELD BY THE STATE.			
Permanent school fund,	.	.	220,735 79
Lands reserved for public use,	.	.	122,515 41
Penobscot Indian fund,	.	.	53,754 44
Passamaquoddy Indian fund,	.	.	20,388 71
Agricultural college fund,	.	.	104,694 70
Sinking fund,	.	.	258,921 80
Madawaska territory fund,	.	.	5,000 00
Sanford legacy,	.	.	1,300 00
Soldiers allotments,	.	.	7,282 24
School district, No. 2, town of Madison,	.	.	1,000 00
			536,671 29
Balance due on aid to families,	.	.	65,254 31
Balance due on school funds,	.	.	38,538 54
Balance due on rolls of account,	.	.	643 54
Bank tax, No. 34,	.	.	2,237 50
Interest due and uncalled for,	.	.	17,575 00
Warrants drawn and unpaid,	.	.	15,261 09
			139,509 98

Liabilities of the State of Maine, (Continued.)

AMOUNT DUE ON COUNTY TAXES.		
To county of Hancock,		\$221 68
“ Washington,		760 32
“ Kennebec,		17 19
“ Oxford,		69 29
“ Somerset,		272 47
“ Penobscot,		193 49
“ Piscataquis,		485 75
“ Franklin,		134 47
“ Aroostook,		2,402 72
		\$4,557 38
		\$6,067,160 45

Amount paid for claims due prior to January 1, 1866.

Bounties to volunteers,	\$1,300 00
War purposes,	7,832 36
Military purposes,	409 06
Military pensions,	657 00
Contingent fund governor and council,	633 08
Night watch,	125 00
Salaries,	5,456 25
Board of agriculture,	497 88
Stationery,	3,777 79
Trustees insane hospital,	108 00
Bounty on animals,	44 00
Postage,	137 42
Clerks in secretary's office,	170 00
Agricultural societies,	363 77
Lands forfeited,	67 74
County taxes,	344 80
Interest,	13,625 00
Aid to families,	90,379 01
School funds,	35,016 19
	\$160,944 35

Questions of finance, even in the best days of a State or Nation, never fail to impress themselves upon the attention of the legislator.

But especially after convulsions such as we as a people have just passed through, revolutionizing society often, and always leaving in their trains a heavy indebtedness, is the wisdom of the legislator taxed, so to adjust supply and demand as to preserve the integrity of the State and not overburden the people he represents.

Such is the demand made upon our State and Nation at the present time.

We have just emerged from a most gigantic war, waged with vigor, and resulting in a most signal triumph of Liberty and Law, but nevertheless leaving as an unavoidable sequence and indebtedness of town, county, State and Nation, to which, before it was incurred, the entire resources of the government would have been thought inadequate.

This heavy indebtedness is constantly demanding interest and principal; added to these are the necessary current expenses. And the urgent question is, how shall the whole be so administered as to preserve the integrity of State and Nation, grant all necessary relief, and so reduce the aggregate indebtedness as to place it under easy control.

The industrial proceeds of the people is the only resource. From them must all be drawn, be it more or less; and their will is finally to arbitrate the whole.

The intelligent people of all nations readily agree that necessary current expenses must be promptly met, and are willing, in some way, to be taxed for the same; but how soon and by what fixed means the heavy indebtedness of wars shall be discharged, is a question over which men have ever differed.

While the few have felt that avoidable public indebtedness, like that of the individual, is bad policy and dangerous to the public integrity, the many, from the proneness of human nature to burden to-morrow with the duties of to-day, and the next generation with the responsibilities of this, have assumed the opposite view, allowing their feelings to crystalize into the argument that a "national debt is a national blessing."

The ruling classes of England have administered the finance of that country upon this principle for the last half century.

Her 800,000,000 Pounds of indebtedness and her 28,000,000 of annual interest, with which she emerged from her long war in

1815, still continues. An extravagant Government taxing its people only to satisfy a chronic condition of waste. Such an indebtedness, so long continued under such circumstances, is a scandal to any people, and an unmistakable source of weakness.

To-day, England, in the councils of Europe, with all her boasting, is scarcely better than a third-rate power, because of the burdened condition of her exchequer.

A whole half century of prosperity has been lost: her increased resources and facilities only paving the way for increased outfits and expenditures.

In this, I trust we as a people shall keep as far from the example of England, as an enlightened public conscience requires us to keep from the exercise of that spirit of meanness and debasement which she exhibited towards this Nation in its recent terrible struggle in defence of that inherent and constitutional liberty which she ever pretends to conserve and defend.

I am aware that some among us feel that as we have done the fighting, the payment of the bills may rightfully and wisely be left to the next or some far off generation.

From this opinion I am constrained to dissent. It is true the struggle was severe and the expense heavy; still it was *our fight* and *we* of the present generation should pay the bills. We triumphed, not wholly because of men and valor, but because we had inherited no heavy indebtedness from our fathers.

Had the rebellion found us at the start, fettered as England is, "the government of the people, for the people and by the people" must have "perished from the earth."

The generations that are to follow us must take upon themselves their own hazards and responsibilities. They have no guarantees that the jealousies of other nations, at our success, will not combine to make our experiment a failure. If so, let them come to the struggle with a balanced sheet. Let it never be said in the future that this glorious Republic was lost because of indebtedness inherited from us.

In this view, it is felt, I am but expressing a well matured opinion of our State. The Legislature of 1865 found very heavy bills of a temporary character maturing, added to a funded indebtedness of something more than \$5,000,000. To continue this temporary, floating indebtedness, compelled to shift expedients to conform to the ever varying condition of the money market, was both expensive and hazardous.

To absorb this floating indebtedness by an increase of the funded debt, was to so increase our bonds as to lessen the market value of the whole. Either course was felt to be a departure from wise and prudent policy. So tender a thing is public credit that the slightest departure from the true elements of finance is never overlooked by the money lending portion of community.

The resolve was taken to tax the people for the temporary indebtedness, for the debt of the state maturing that year, for a sinking fund, which if continued year by year, is to extinguish all, or nearly all indebtedness as fast as it matures.

This tax was fifteen mills on the dollar, based upon the valuation of 1860, amounting in round numbers to about \$2,500,000. In January of 1866 when this tax became due, the people responded with a promptitude and cheerfulness rarely excelled. The Treasurer was enabled to do the work contemplated. The debt of 1866, also all floating indebtedness was paid, the sinking fund secured, and all current expenses promptly met.

The Legislature of 1866 extended the same policy, very much to the satisfaction of the people.

In all this labor of sustaining the financial integrity of your State, the wise council and hearty coöperation of a faithful and able Governor have not been wanting. And I am happy, at this coming together of the Legislature of 1867, to congratulate you on the fact that Maine has no floating debt, that she is absorbing her own bonds to the amount of some \$130,000 per year, as a sinking fund, that her bonds are at par, and her credit in all ways standing as well in the market as any State in New England.

Should your judgments continue, in the main, such a policy, you cannot depart widely from the well matured wishes of the State.

So ample was the two-and-a-half-million tax of 1865 for the purposes above indicated, that in my last annual report I recommended a reduction of *one-half* in making the tax of 1866. The experience of the year proves that amount equal to the demands upon the Treasury for all purposes then contemplated: possibly for all.

Toward the close of the session a bill was passed granting State pensions to a class of our discharged soldiers, not in the opinion of the Legislature, sufficiently rewarded by the nation. That law, it was thought, at the time, would make but a meagre demand on the Treasury. The correctness of this opinion has not been sustained by the working of the law during the year. It will require

some \$125,000 to meet its demands for a year. For the payment of this no provision was made. The towns have so far advanced so much of the amount as has matured, and will feel that they have the right to withhold the same from the tax due the State in January of the current winter. This amount not entering into the estimates, of course, will indicate a deficit. But as some slight savings, not anticipated, have been made to the Treasury, and the resource, especially from the Land Office under its experienced management, is more than estimated, I am not without the hope that the means of the Treasury will be equal to this additional draft, when legislative action shall so direct.

I cannot but ask, however, that the present Legislature will pass no law involving an outlay of money, without making provision for its payment.

The Pension Law referred to expires by limitation in February, 1867. If the deserving classes spoken of therein are to continue to share its benefits, it will require extension. So confident have I felt that something of the kind would be continued on the Statutes, that I have allowed it to enter into the estimates. This, however, is for your wisdom to determine. The estimates have been carefully made, and notwithstanding this last named item of \$125,000 is included, it is felt that 6 mills on the valuation of 1860 will be ample for the demands on the Treasury for 1868. I would, therefore, recommend the assessment of the same as the tax for 1867. It will be understood that the estimate is based upon the presumption that no outside appropriations are made. Should appropriations, to any extent, not contemplated in the estimates herewith submitted, result from your deliberations, additional means will, of course, be required.

That a wise encouragement of some of the various enterprises for the development of the State, may not require material aid, is not for me to say. This, however, you will pardon me for urging: That whatever you may appropriate, less or more, you will include the same in the taxation: both for the financial reasons previously stated, and the further fact that if the people are at once taxed for all appropriations made by their servants, there will be but little danger of extravagance in legislation. In fact, there can be no further indebtedness of the State unless the Legislature create a new loan, which involves at once a question of constitutional allowance, as well as of financial policy.

At the time of the last session of the Legislature, there were

some \$167,500 bonds of the last war-loan on hand and unsold. I recommended cancellation or destruction of the same, and they were destroyed; since which there has been neither the temptation or the ability for further indebtedness — a very healthy condition for the future, if not convenient for the moment.

Should such continue to be the policy of your State: "pay as you go," and meeting all indebtedness at maturity, a few years will place her in condition, should unavoidable exigency, like the rebellion, press upon her, to use her credit to any extent.

The first heavy payment to be made is that of \$800,000 maturing in 1871. The sinking fund annually accumulating, together with a demand on the general government, now in process of adjustment, it is felt will be nearly or quite ample for its liquidation. If not wholly so, a temporary relief will then be necessary, until the sinking fund is ample. The last and heaviest amount of bonds mature in 1889.

The "Hawker and Peddler" law of last session is proving something of a resource to the Treasury, and affords nothing more than wise protection against lawless itinerants. The statute requires the money collected to be deposited with the several County Treasurers, and requires them to pay the *full amount* over to the State Treasurer. This is felt to be a little onerous. I would recommend a provision allowing the several County Treasurers to retain five per cent. of the amount so deposited with them as a compensation for services, and an inducement to vigilance in official duty.

The Treasury for the past few months having some funds at its disposal, not in immediate requisition, the "sinking fund," amounting to \$130,000.00, for the next year, has been purchased in advance, saving thereby some advance and quite an item of interest. The purchase has been confined to Maine bonds, feeling as I do, that as many as possible of our own bonds should be taken from the market. Should we purchase United States bonds to the amount of one-half or more of our entire indebtedness, and still leave our own bonds to be bandied about the market in times of financial crises, our credit must suffer from a blunder which would be less excusable than inability. The bonds have been purchased from 98 to 100½ per cent. It is with some difficulty that they have been found.

On the 29th of December of the current year, Governor Cony deposited in the State Treasury, in accordance with statute re-

quirements, bonds of the State of Maine amounting, on their face, to one hundred and four thousand and four hundred dollars, principal, being the investment of the proceeds of the sale of the Agricultural College scrip; also, one hundred and ninety-four dollars and seventy cents, cash, belonging to said fund, uninvested; also, sixteen hundred and five dollars and fifty-five cents, being the income of said investment: which said income is subject to the order of the Treasurer of the "State College of Agriculture and Mechanic Arts."

I have also in possession one hundred and two pieces of land scrip, of one hundred and sixty acres each, subject to the disposal of the Governor and Council, for the benefit of said College.

During the year 1866, the Land Agent has paid into the State Treasury the sum of fifty thousand one hundred and eighty dollars, which was received at the following dates:

August 31,	\$3,180 00
September 18,	25,000 00
December 1,	16,000 00
December 22,	6,000 00
		\$50,180 00

Of the above amount \$860.00 was received on account of lands reserved for public use, \$3,180.00 on Normal school fund, \$39,504.15 on permanent school fund, and \$6,635.85 on general account.

Of soldiers' bounty scrip, authorized by Resolve of February 18, 1865, there has been issued in all \$369,400.00. This was provided for in last year's estimates, and will be received for taxes now assessed or paid at maturity, viz: February 1, 1867.

The draft upon the Treasury for aid furnished by towns to families of soldiers is now fast diminishing and must soon cease.

Claims on this account, to the amount of \$430,790.93 have been presented to the Governor and Council since my last report, and \$424,680.82 allowed. The table hereunto annexed will explain the amount allowed to each town in the several counties.

N. G. HICHBORN, *Treasurer.*

TABLE

OF

AMOUNT CLAIMED AND ALLOWED FOR AID TO FAMILIES IN 1865.

ANDROSCOGGIN COUNTY.

Towns.	Claimed.	Allowed.
Auburn,	\$2,868 10	\$2,868 10
Danville,	309 47	307 26
Durham,	530 72	530 72
East Livermore,	587 68	584 88
Greene,	619 99	590 02
Leeds,	461 91	450 54
Lewiston,	7,682 48	7,682 48
Lisbon,	1,091 39	999 69
Livermore,	929 09	919 45
Minot,	1,420 13	1,420 13
Poland,	1,573 05	1,569 69
Turner,	2,020 36	2,000 86
Wales,	161 39	161 39
Webster,	405 85	405 85

AROOSTOOK COUNTY.

Amity,	220 62	216 37
Ashland,	134 02	134 02
Alva pl.,	558 87	558 87
Bridgewater,	427 31	427 31
Fort Fairfield,	1,057 76	1,057 76
Hodgdon,	1,163 05	1,091 64
Houlton,	1,964 39	1,964 39
Liuneus,	1,189 45	1,129 34
Littleton,	1,011 88	963 05
Lyndon,	227 07	227 07
Masardis,	186 26	165 56
Maysville,	623 51	623 51
Monticello,	861 38	780 85
New Limerick,	455 01	439 18
Orient,	123 84	120 05
Presque Isle,	913 90	913 90

ARROSTOOK COUNTY, (CONTINUED.)

Towns.	Claimed.	Allowed.
Smyrna,	\$555 78	\$486 48
Sherman,	1,823 25	1,823 25
Weston,	299 48	295 57
Bancroft pl.,	321 74	321 74
Crystal pl.,	275 62	261 48
Dayton pl.,	180 98	179 63
Eaton pl.,	993 71	886 55
Forestville pl.,	419 48	418 73
Greenwood pl.,	50 62	50 62
Glenwood pl.,	180 94	180 94
Island Falls pl.,	350 36	350 36
Macwahoc pl.,	273 76	273 76
Mapleton pl.,	1,143 16	1,099 80
No. 11, R. 1, pl.,	202 88	202 12
No. 9, R. 6, pl.,	16 28	16 28
Portage Lake pl.,	76 25	51 97
Woodland pl.,	149 64	149 64
Silver Ridge pl.,	89 00	89 00
Ludlow,	390 26	388 43
Washburn,	569 95	569 95
Westfield pl.,	106 24	106 24
Easton,	1,253 87	1,236 33
Fort Kent,	288 00	281 00
Sarsfield pl.,	407 23	407 23

CUMBERLAND COUNTY.

Baldwin,	1,081 93	1,075 25
Bridgton,	2,500 43	2,490 72
Brunswick,	3,789 36	3,598 27
Cape Elizabeth,	1,653 82	1,576 97
Casco,	745 09	745 09
Cumberland,	169 93	158 93
Falmouth,	394 31	361 42
Freeport,	1,161 06	1,149 39
Gorham,	1,230 95	1,229 66
Gray,	1,154 13	1,138 45
Harpwell,	287 46	287 46
Harrison,	483 44	483 44
Naples,	919 61	919 61
New Gloucester,	499 27	497 68
North Yarmouth,	220 26	207 41
Otisfield,	583 88	578 40
Portland,	23,152 98	22,929 18
Pownal,	247 05	247 05
Raymond,	711 79	701 45
Scarborough,	598 37	587 29

CUMBERLAND COUNTY, (CONTINUED.)

Towns.	Claimed.	Allowed.
Standish,	\$1,110 56	\$1,097 43
Sebago,	346 49	346 49
Westbrook,	1,903 25	1,903 25
Windham,	1,434 00	1,351 00
Yarmouth,	519 22	504 24

FRANKLIN COUNTY.

Avon,	616 58	601 46
Carthage,	386 28	385 92
Chesterville,	1,306 55	1,298 70
Farmington,	909 40	907 15
Freeman,	300 44	300 44
Industry,	658 13	653 74
Jay,	561 23	553 86
Kingfield,	294 54	290 16
Madrid,	595 79	591 29
New Sharon,	914 11	911 11
New Vineyard,	614 15	614 15
Phillips,	1,003 39	998 93
Rangely,	336 49	334 91
Salem,	349 52	349 52
Strong,	355 36	355 36
Temple,	691 58	686 59
Weld,	925 86	920 99
Wilton,	765 25	733 95
Dallas pl.,	197 37	197 37
No. 6 pl.,	16 00	16 00
Perkins pl.,	155 89	155 89
Rangely pl.,	80 00	80 00
Washington pl.,	86 04	86 04
Greenvale pl.,	35 87	21 53
Eustis pl.,	412 00	400 44

HANCOCK COUNTY.

Amherst,	174 75	174 75
Bluehill,	1,092 97	1,085 97
Brooklin,	514 25	514 25
Brooksville,	542 44	519 35
Bucksport,	1,563 46	1,563 46
Castine,	1,358 48	1,358 48
Cranberry Isles,	59 39	59 39
Deer Isle,	900 28	896 57
Dedham,	424 09	424 09
Eastbrook,	49 50	47 46
Eden,	608 39	563 32
Ellsworth,	4,917 08	4,891 37

HANCOCK COUNTY, (CONTINUED.)

Towns.	Claimed.	Allowed.
Franklin,	\$1,734 00	\$1,714 10
Gouldsborough,	902 95	896 25
Hancock,	720 85	695 96
Mariaville,	265 38	263 56
Mt. Desert,	432 96	432 96
Orland,	1,015 08	971 75
Otis,	149 84	149 84
Penobscot,	641 83	641 83
Sedgwick,	292 98	280 45
Sullivan,	300 81	300 81
Surry,	835 45	813 57
Tremont,	363 01	363 01
Trenton,	514 24	514 24
Waltham,	270 40	193 43
Verona,	164 42	163 38
No. 33, Middle Division,	58 44	58 44

KENNEBEC COUNTY.

Albion,	1,021 80	1,021 80
Augusta,	7,434 52	7,427 14
Belgrade,	831 27	831 17
Benton,	1,254 78	1,226 99
Chelsea,	681 28	676 28
China,	1,665 84	1,665 84
Clinton,	832 08	825 54
Farmingdale,	207 11	194 80
Fayette,	539 74	539 74
Gardiner,	5,947 78	5,916 18
Hallowell,	2,788 57	2,788 57
Litchfield,	1,183 13	1,180 23
Manchester,	188 18	176 18
Monmouth,	433 57	433 57
Mt. Vernon,	1,099 15	1,099 15
Pittston,	2,391 85	2,374 89
Readfield,	491 39	491 39
Rome,	859 90	768 84
Sidney,	563 84	559 87
Vassalboro',	1,290 53	1,285 68
Vienna,	483 71	483 71
Waterville,	2,271 25	2,219 07
Wayne,	957 85	953 09
West Gardiner,	1,266 43	1,266 43
Windsor,	534 79	534 16
Winslow,	1,111 23	1,111 23
Winthrop,	1,795 99	1,795 99
Unity pl.,	55 90	55 90

KNOX COUNTY.

Towns.	Claimed.	Allowed.
Appleton,	\$2,046 22	\$2,044 08
Camden,	3,741 88	3,510 22
Cushing,	200 00	198 72
Friendship,	27 50	27 50
Hope,	777 26	777 26
No. Haven,	266 51	264 73
Rockland,	5,893 55	5,890 19
So. Thomaston,	1,042 14	1,042 14
St. George,	439 66	420 05
Thomaston,	768 24	766 24
Union,	1,377 96	1,257 43
Vinalhaven,	864 32	848 07
Warren,	653 50	653 50
Washington,	1,528 42	1,518 02
Matinicus Isle,	87 49	87 49

LINCOLN COUNTY.

Alna,	432 30	431 35
Boothbay,	808 54	783 01
Bremen,	304 44	230 97
Bristol,	523 55	523 25
Damariscotta,	237 45	196 13
Dresden,	205 63	205 63
Edgecomb,	233 16	226 81
Jefferson,	967 84	963 46
New Castle,	696 95	696 95
Nobleboro',	841 41	825 22
Somerville,	813 05	807 08
Southport,	305 55	230 24
Waldoboro',	1,361 36	1,360 91
Westport,	33 75	33 75
Whitefield,	853 75	789 79
Wiscasset,	1,350 01	1,320 76

OXFORD COUNTY.

Albany,	878 92	855 53
Andover,	354 54	354 54
Bethel,	1,405 51	1,404 65
Brownfield,	1,776 71	1,772 64
Buckfield,	933 97	933 97
Byron,	270 09	270 09
Canton,	1,059 76	1,059 76
Denmark,	1,010 97	916 34
Dixfield,	1,075 88	1,075 88
Fryeburg,	773 91	724 24

OXFORD COUNTY, (CONTINUED.)

Towns.	Claimed.	Allowed.
Gilead,	\$181 00	\$181 00
Grafton,	161 17	155 07
Greenwood,	1,231 48	1,231 48
Hanover,	92 15	92 15
Hartford,	312 74	311 18
Hebron,	257 75	255 25
Hiram,	702 69	676 20
Lovell,	1,607 13	1,607 13
Mason,	207 34	207 34
Mexico,	456 57	456 57
Newry,	245 10	245 10
Norway,	1,059 52	1,059 52
Oxford,	925 81	925 01
Paris,	1,505 35	1,482 85
Peru,	539 50	539 50
Porter,	909 91	887 49
Roxbury,	10 26	10 26
Rumford,	1,386 90	1,386 51
Stowe,	362 42	362 42
Stoneham,	1,683 60	1,632 36
Sumner,	821 77	821 77
Sweden,	336 12	314 34
Upton,	255 96	255 96
Waterford,	761 07	761 07
Woodstock,	815 53	807 67
Franklin pl.,	356 06	356 06
Hamlin Grant pl.,	80 98	80 98
Milton pl.,	262 50	260 59

PENOBSCOT COUNTY.

Alton,	611 91	605 73
Argyle,	100 85	92 89
Bangor,	19,673 04	19,544 37
Bradford,	1,786 34	1,786 34
Bradley,	556 56	549 81
Brewer,	2,908 22	2,877 32
Burlington,	128 00	127 15
Carmel,	1,744 58	1,729 83
Carrol,	500 22	488 22
Charleston,	1,215 00	1,180 21
Chester,	348 43	342 32
Clifton,	218 93	218 93
Corinna,	1,701 07	1,701 07
Corinth,	1,135 57	1,124 08
Dexter,	1,373 50	1,372 66
Dixmont,	2,018 70	1,976 55

PENOBSCOT COUNTY, (CONTINUED.)

Towns.	Claimed.	Allowed.
Eddington,	\$520 53	\$519 18
Enfield,	691 27	672 84
Etna,	1,223 92	1,202 56
Exeter,	1,800 45	1,782 67
Garland,	1,399 81	1,392 81
Glenburn,	795 36	790 01
Greenbush,	850 87	803 51
Greenfield,	594 32	585 32
Hampden,	2,209 43	2,209 43
Hermon,	2,118 28	2,118 28
Holden,	498 46	498 46
Howland,	270 45	269 31
Hudson,	988 99	958 11
Kenduskeag,	1,308 48	1,308 48
Lagrange,	770 39	770 39
Lee,	1,910 69	1,901 08
Levant,	1,421 46	1,403 53
Lincoln,	1,493 88	1,439 65
Lowell,	597 42	594 38
Mattawamkeag,	367 57	367 57
Maxfield,	309 54	309 54
Milford,	528 11	528 11
Newburg,	1,406 48	1,406 48
Newport,	984 35	984 35
Oldtown,	3,736 58	3,736 58
Orono,	2,848 79	2,824 81
Orrington,	1,425 50	1,408 38
Passadumkeag,	128 04	128 04
Patten,	537 79	534 71
Plymouth,	1,132 91	1,132 91
Prentiss,	390 57	390 57
Springfield,	1,238 46	1,238 46
Stetson,	1,003 22	1,003 11
Veazie,	830 82	807 42
Winn,	530 97	362 86
Drew pl.,	208 51	207 62
Medway pl.,	323 98	323 98
Pattagampus pl.,	118 95	118 95
Webster,	46 07	46 07
Woodville pl.,	183 18	183 18
No. 4, R. 1 pl.,	158 56	158 56
Mt. Chase,	154 18	153 11

PISCATAQUIS COUNTY.

Towns.	Claimed.	Allowed.
Abbot,	\$1,050 31	\$1,044 21
Atkinson,	1,118 91	1,042 68
Barnard,	260 43	222 54
Bowerbank,	43 99	43 99
Blanchard,	276 75	275 29
Brownville,	944 93	939 72
Dover,	1,273 77	1,242 67
Foxcroft,	969 11	926 00
Guilford,	477 64	477 64
Greenville,	138 39	138 39
Kingsbury,	77 25	77 25
Medford,	674 18	670 28
Monson,	1,133 13	1,125 35
Milo,	1,245 94	1,200 18
Orneville,	622 80	614 91
Parkman,	906 21	861 04
Sangerville,	574 60	574 60
Sebec,	1,495 87	1,479 98
Shirley,	272 35	272 35
Wellington,	376 63	376 63
Williamsburg,	128 27	127 91

SAGADAHOC COUNTY.

Bath,	4,480 89	4,458 13
Bowdoinham,	445 75	442 51
Bowdoin,	865 59	859 22
Georgetown,	354 57	352 75
Phippsburg,	921 49	916 77
Richmond,	2,217 99	2 122 93
Topsham,	750 51	741 12
West Bath,	123 14	122 31
Woolwich,	136 75	135 95

SOMERSET COUNTY.

Anson,	867 27	857 54
Athens,	688 62	688 62
Bingham,	677 73	656 78
Brighton,	246 52	245 73
Cambridge,	222 79	222 79
Canaan,	644 83	643 58
Concord,	144 06	144 06
Cornville,	399 80	399 15
Detroit,	1,070 16	1,016 39
Embden,	380 52	363 63
Fairfield,	1,379 22	1,353 63

SOMERSET COUNTY, (CONTINUED.)

Towns.	Claimed.	Allowed.
Harmony,	\$1,144 28	\$1,144 28
Hartland,	822 92	780 71
Lexington,	312 10	309 84
Madison,	191 55	176 32
Mercer,	427 44	410 89
Moscow,	592 57	589 61
New Portland,	1,330 47	1,324 01
Norridgewock,	527 89	523 04
Palmyra,	1,003 65	1,003 65
Pittsfield,	827 69	817 94
Ripley,	487 51	487 51
St. Albans,	1,526 43	1,526 43
Solon,	554 07	545 11
Skowhegan,	1,633 58	1,633 58
Smithfield,	510 33	506 48
Starks,	617 15	606 80
Moose River pl.,	121 81	121 81
West Forks pl.,	76 18	55 46
The Forks pl.,	277 28	277 28
Carratunk pl.,	138 00	138 00
Pleasant Ridge pl.,	141 78	132 03

WALDO COUNTY.

Belfast,	4,456 27	4,397 62
Belmont,	938 93	935 94
Brooks,	713 30	709 15
Burnham,	590 04	586 49
Frankfort,	1,929 22	1,929 22
Freedom,	639 31	639 31
Islesborough,	199 56	194 73
Jackson,	640 31	640 31
Knox,	913 63	913 36
Liberty,	1,558 80	1,548 66
Lincolntonville,	2,353 28	2,320 45
Monroe,	1,472 54	1,464 27
Montville,	1,334 20	1,334 20
Morrill,	293 71	290 25
Northport,	421 47	421 47
Palermo,	1,177 78	1,157 01
Prospect,	274 99	274 99
Searsmont,	1,135 47	1,133 69
Searsport,	1,141 17	1,141 17
Stockton,	714 81	711 70
Swanville,	1,277 22	1,277 22
Thorndike,	642 35	553 06

WALDO COUNTY, (CONTINUED.)

Towns.	Claimed.	Allowed.
Troy,	\$933 59	\$933 59
Unity,	1,016 90	1,016 90
Waldo,	608 93	606 16
Winterport,	1,018 67	1,006 61

WASHINGTON COUNTY.

Addison,	690 56	687 24
Alexander,	620 07	620 07
Baileyville,	288 54	288 54
Baring,	113 93	113 93
Beddington,	102 17	88 14
Calais,	4,211 71	4,211 71
Centerville,	200 94	200 94
Charlotte,	911 94	908 94
Cherryfield,	1,479 80	1,476 37
Columbia,	631 91	610 70
Columbia Falls,	367 64	327 17
Cooper,	343 08	341 26
Crawford,	165 72	165 03
Cutler,	1,065 74	1,060 49
Danforth,	459 18	458 18
Deblois,	297 56	295 12
Dennysville,	329 42	321 60
East Machias,	979 60	936 74
Eastport,	3,169 47	3,033 75
Edmunds,	435 86	433 02
Harrington,	750 77	671 05
Jonesborough,	643 57	633 82
Jonesport,	971 80	968 05
Lubec,	980 31	974 49
Machias,	2,288 49	2,194 04
Machiasport,	753 81	709 74
Marion,	282 25	282 25
Marshfield,	402 78	328 92
Meddybemps,	353 65	353 65
Millbridge,	1,122 49	1,116 86
Northfield,	528 00	525 40
Pembroke,	2,340 03	2,336 03
Perry,	886 65	883 32
Princeton,	632 99	612 81
Robbinston,	1,046 10	1,046 10
Steuben,	1,060 46	1,054 46
Topsfield,	501 96	501 96
Trescott,	257 66	254 56
Wesley,	431 42	428 01

WASHINGTON COUNTY, (CONTINUED.)

Townsh.	Claimed.	Allowed.
Whiting,	\$447 44	\$447 17
Whitneyville,	482 55	482 55
Codyville pl.,	97 70	97 70
Jackson Brook pl.,	363 83	363 83
Talmadge pl.,	125 05	125 05
Waite pl.,	52 43	52 43
No. 7, R. 2, pl.,	130 00	128 59
No. 9, R. 4, pl.,	19 50	19 50
No. 14, E. Division pl.,	160 26	149 55
No. 21 pl.,	19 50	19 50

YORK COUNTY.

Acton,	444 47	444 47
Alfred,	474 00	449 80
Berwick,	990 75	990 75
Biddeford,	7,103 78	7,060 52
Buxton,	503 16	503 16
Cornish,	390 48	360 91
Dayton,	207 87	207 87
Hollis,	465 60	460 78
Kennebunk,	1,382 17	1,361 92
Kennebunkport,	223 97	223 97
Kittery,	1,306 22	1,291 65
Lebanon,	731 84	731 84
Limerick,	452 22	416 70
Limington,	578 00	419 17
Lyman,	541 84	541 84
Newfield,	456 03	456 03
North Berwick,	468 80	468 80
Parsonsfield,	530 04	527 04
Saco,	4,851 81	4,829 22
Shapleigh,	710 73	710 73
Sanford,	714 69	710 33
South Berwick,	1,394 93	1,394 93
Waterborough,	1,009 99	1,004 75
Wells,	1,221 52	1,183 27
York,	412 73	412 73