

MAINE STATE LEGISLATURE

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Public Documents of Maine:

BEING THE

ANNUAL REPORTS

OF THE VARIOUS

PUBLIC OFFICERS AND INSTITUTIONS

FOR THE YEAR

1876.

VOLUME II.

AUGUSTA:

SPRAGUE, OWEN & NASH, PRINTERS TO THE STATE.

1876.

ANNUAL REPORT
OF THE
TREASURER
OF THE
STATE OF MAINE,

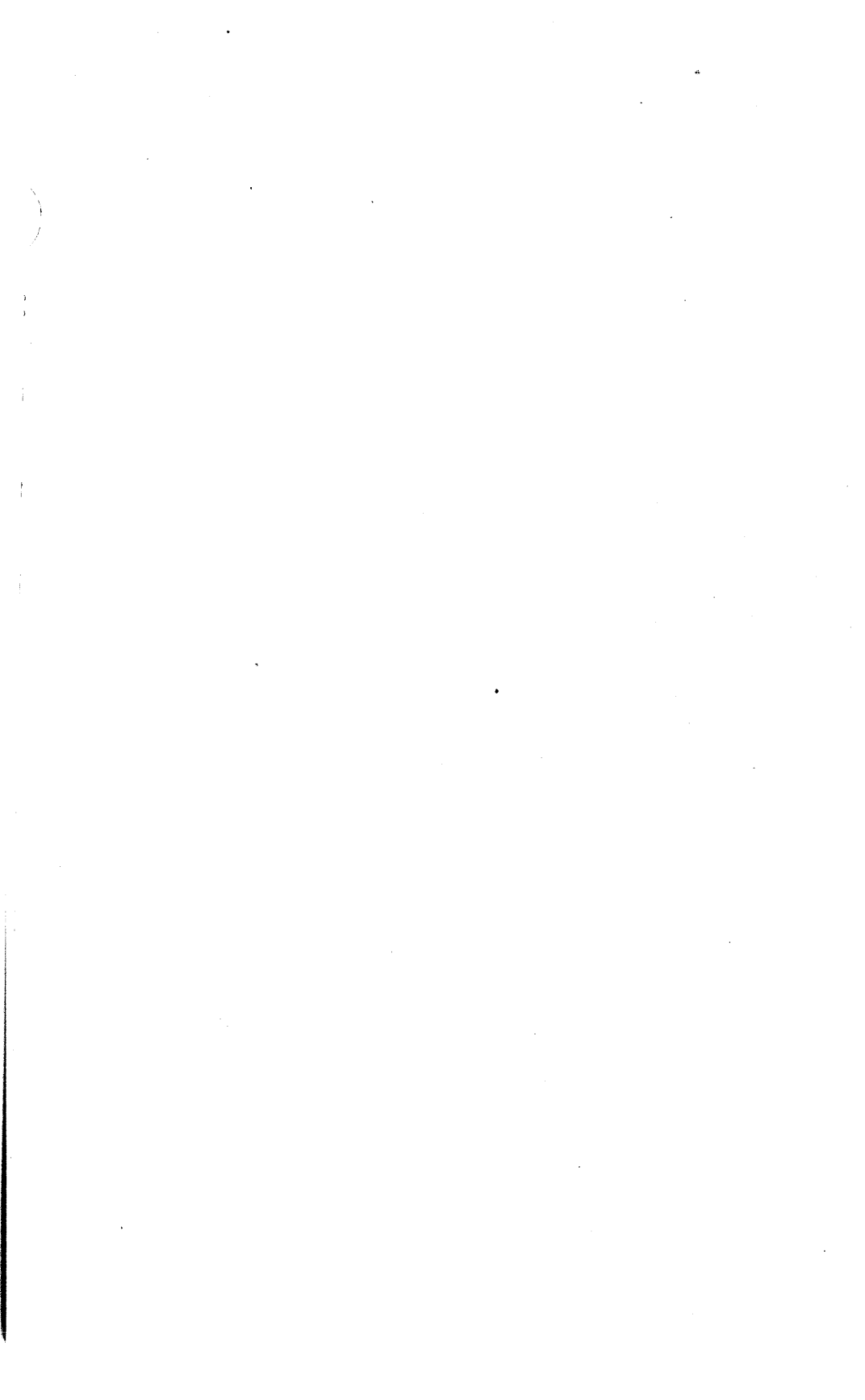
FOR THE

Fiscal Year Ending December 31st, 1875.



Published agreeably to a Resolve approved February 25, 1871.

AUGUSTA:
SPRAGUE, OWEN & NASH, PRINTERS TO THE STATE.
1876.



REPORT.

STATE OF MAINE.

TREASURER'S OFFICE, }
Augusta, December 31, 1875. }

To the President of the Senate and

Speaker of the House of Representatives:

In compliance with section 66, chapter 2 of the revised statutes, I have the honor to submit to the two branches of the Legislature a printed report of the transactions of this office for the fiscal year ending December 31, 1875.

RECEIPTS.

Whole amount received into the Treasury during

the year 1875.....	\$1,568,775 43
Balance in the Treasury January 1st, 1875.....	322,185 84
	<hr/>
	\$1,890,961 27

EXPENDITURES.

Total amount of payments for the year 1875.....	\$1,513,867 43
Cash on hand December 31, 1875.....	377,093 84
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	\$1,890,961 27

Statement showing the monthly receipts and expenditures for the year 1875.

Months.	Receipts.	Expenditures.
January.....	\$341,000 41	\$155,755 65
February.....	157,474 85	151,976 12
March	117,308 75	144,468 08
April	60,816 44	129,695 63
May	81,295 93	89,184 19
June.....	198,130 87	76,440 36
July	62,276 23	122,857 39
August.....	71,686 12	158,637 84
September.....	85,569 84	111,953 83
October.....	53,587 69	56,927 43
November	138,108 28	129,542 06
December	201,520 02	186,428 85
Cash January 1, 1875.....	322,185 84	-
Cash December 31, 1875..	-	377,093 84
	\$1,890,961 27	\$1,890,961 27

Statement showing in detail the Receipts and Disbursements of the Treasury during the past year, with the estimated Receipts and Expenditures for the ensuing year, together with a Statement of the Resources and Liabilities of the State.

DISBURSEMENTS.

To am't paid public debt.....	\$24,000 00
“ Interest on public debt	423,930 00
“ Sinking fund, 1865.....	123,775 90
“ Sinking fund, 1868.....	79,733 21
“ Pay roll of council	3,996 00
“ Pay roll of senate.....	8,658 00
“ Pay roll house of representatives	31,660 50
“ Pay roll of constitutional commission.....	2,044 20
“ Salaries of public officers	61,766 98
“ Clerks in secretary of state's office....	2,987 73
“ Clerks in treasurer's office	3,816 67
“ Clerks in adjutant general's office....	2,500 00
“ Clerk in office of superintendent com- mon schools.....	1,200 00
“ Clerk in library.....	193 00
“ Insane state paupers	36,908 13
“ Insane hospital	24,988 00

DISBURSEMENTS—Continued.

To am't paid	Trustees insane hospital	\$1,165 50
"	Reform school.	18,000 00
"	Industrial school for girls.	5,000 00
"	Portland female orphan asylum	3,000 00
"	Military and naval asylum, Bath	9,000 00
"	Bangor children's home.	2,000 00
"	Deaf dumb and blind	11,637 50
"	Maine general hospital.	10,000 00
"	State prison	12,000 00
"	Inspectors of state prison.	1,002 00
"	State prison for books and schools.	100 00
"	Costs in criminal prosecutions	2,356 52
"	Reports of judicial decisions	5,400 00
"	Expenses of attorney general	436 91
"	Arresting fugitives from justice.	481 44
"	Sheriffs and coroners	949 36
"	Support of paupers in unincorporated places.	4,144 57
"	Soldiers' pensions.	22,536 66
"	Military pensions	1,991 50
"	Military purposes.	8,316 11
"	School funds	536 88
"	School fund No. 40.	6,941 44
"	School fund No. 41.	137,186 66
"	School fund No. 42.	3,702 27
"	School mill tax No. 1.	2,014 69
"	School mill tax No. 2.	10,879 64
"	School mill tax No. 3.	201,946 34
"	School mill tax No. 4.	1,079 39
"	Interest on Madawaska school fund.	251 75
"	Normal schools	3,506 09
"	East normal school	7,655 18
"	West normal school	6,812 04
"	Free high schools	41,846 05
"	Teachers' institutes	22 00
"	Agricultural college	10,500 00
"	Maine central institute.	600 00
"	East Maine conference seminary.	600 00
"	Oak Grove seminary	600 00
"	Houlton academy	120 00
"	Hebron academy.	60 00
"	Presque Isle academy.	180 00
"	Foxcroft academy.	60 00
"	Expenses superintendent of common schools	471 14
"	State library.	500 00
"	Maine State year book.	1,000 00
"	Publishing house journal.	250 00
"	Publishing senate journal	250 00

DISBURSEMENTS—Continued.

To am't paid	Penobscot Indians.....	\$7,679 70
"	Penobscot Indians, on leases	4,855 92
"	Passamaquoddy Indians.....	4,305 00
"	Fish commissioners and wardens.....	3,021 05
"	Propagation of fish.....	1,225 25
"	Inspectors of steamboats.....	793 05
"	Surveying and marking line between Maine and New Hampshire.....	619 48
"	Statue of General King.....	4,000 00
"	Printing	27,543 59
"	Advertising laws.....	2,345 08
"	Postage	2,053 36
"	Stationery.....	3,983 39
"	Binding and stitching	6,804 17
"	Indices	150 00
"	Bank examiner,.....	1,235 00
"	Centennial exhibition	871 83
"	Contingent fund governor and council	3,806 64
"	Contingent fund of treasurer	600 00
"	Sanford legacy.....	42 00
"	Aroostook county tax.....	7 15
"	Miscellaneous items.....	8,546 01
"	Bounty on animals.....	145 00
"	Interest on lands reserved for public uses	1,155 21
"	Forfeited lands.....	344 45
"	Duty on commissions.....	10 00
"	Agricultural societies.....	5,279 59
"	Board of agriculture	1,552 15
"	Secretary board of agriculture.....	323 97
"	County taxes collected in 1874.....	8,522 26
"	Furniture and repairs of public build- ings	3,637 14
"	Fuel and lights	3,000 00
"	Night watch.....	1,500 00
"	Transportation of documents.....	1,748 49
"	State tax, 1874	14 30
"	Moose river bridge.....	1,700 00
"	Mattawamkeag bridge.....	2,000 00
"	Town of Kingsbury road.....	500 00
"	Road from Abbot to Greenville	1,000 00
"	Road in Indian township	700 00
"	Road from Limestone to Hamlin	300 00
"	Silver Ridge plantation.....	165 75
"	South Haystack road	500 00
"	Bridge over Oulette stream	100 00
"	Crystal plantation—road	1,250 00
"	Bridge over Moose river.....	500 00
"	Bridge at Fort Fairfield.....	500 00

DISBURSEMENTS—Concluded.

To am't paid	Lands reserved for public use.....	\$1,183 50
"	Town of Roxbury.....	500 00
"	Cash.....	377,093 84
		\$1,890,961 27

RECEIPTS.

By amount received.		
"	cash on hand January 1, 1875.....	\$322,185 84
"	State tax 1865	79 93
"	" 1866	133 94
"	" 1868	16 08
"	" 1871	35 51
"	" 1872	785 45
"	" 1873	24,614 39
"	" 1874	983,670 10
"	" 1875	41,036 09
By amount County taxes.		
"	Aroostook county.....	2,363 66
"	Franklin "	194 64
"	Hancock "	199 94
"	Oxford "	119 58
"	Penobscot "	1,145 45
"	Piscataquis "	1,896 27
"	Somerset "	1,373 88
"	Washington "	777 26
"	Savings Bank tax No. 6	72,202 07
"	" " No. 7	148,185 22
"	" " No. 8	151,463 34
"	tax on railroads.....	50,513 73
"	tax on insurance companies.....	12,434 77
"	Insurance Commissioner	1,367 56
"	interest on deposits	4,667 13
"	licenses to hawkers and pedlers.....	1,860 50
"	duty on commissions.....	2,451 00
"	redemption of land sold for taxes	425 67
"	leases Penobscot Indians	5,084 43
"	permanent school fund	30,674 91
"	pay roll House of Representatives, re- funded by J. W. Lyman, \$43; and Nathan Cleaves, \$13.....	56 00
"	Land Agent.....	23,351 24
"	interest.....	1,289 07
"	contingent fund of Treasurer	210 75
"	lands reserved for public uses.....	3,383 17

RECEIPTS—Concluded.

By amount salaries, refunded by H. M. Plaisted....	\$570 00
“ school fund No. 41.....	55
“ school mill tax No. 3.....	14 96
“ contingent fund governor and council ..	50
“ miscellaneous items	102 57
“ Moose River bridge.....	24 12
	<hr/>
	\$1,890,961 27

Estimated Receipts for the Year 1876.

Cash on hand January 1, 1876.....	\$377,093 84
Balance due on State taxes to and including 1874..	29,050 18
Balance due on State tax 1875	858,727 01
State tax 1876.....	25,000 00
County taxes	8,000 00
Tax on savings banks.....	290,000 00
Tax on insurance companies	12,000 00
Tax on railroads.....	30,000 00
Land office.....	35,000 00
Duty on commissions.....	2,000 00
Shore rents Penobscot Indians	5,000 00
	<hr/>
	\$1,671,899 63

Estimated Expenditures for the Year 1876.

Public debt	\$31,000 00
Interest on public debt.....	365,000 00
Sinking fund 1868.....	80,479 95
Balance due on school funds.....	186,090 45
Balance due on school mill tax No. 1.....	1,066 49
Balance school mill tax No. 2.....	1,290 04
Balance school mill tax No. 3.....	15,134 98
Balance school mill tax No. 4.....	223,500 17
Penobscot Indians, shore rents.....	5,045 43
Pay roll of council.....	4,000 00
Pay roll of senate	8,700 00
Pay roll of house of representatives.....	32,300 00
Salaries of public officers.....	62,000 00
Clerks in secretary of state's office.....	4,000 00
Clerks in treasurer's office.....	4,000 00
Clerks in adjutant general's office	2,500 00
Clerk in office superintendent common schools	1,200 00
Clerk in land office	1,200 00

Estimated Expenditures for the Year 1876—Continued.

Soldiers' pensions.....	\$23,000 00
Reform school.....	14,000 00
Insane state paupers.....	38,000 00
Trustees insane hospital.....	1,000 00
Deaf, dumb and blind.....	13,500 00
Inspectors of state prison and jails.....	1,000 00
Support of paupers in unincorporated places.....	5,000 00
Bounty on animals.....	2,000 00
Contingent fund of governor and council.....	5,000 00
Printing.....	25,000 00
Advertising laws.....	2,500 00
Reports of judicial decisions.....	2,400 00
Expenses of attorney general.....	1,000 00
Costs in criminal prosecutions.....	2,000 00
Stationery.....	4,000 00
Binding and stitching.....	6,000 00
Postage.....	2,000 00
Library.....	500 00
Free high schools.....	50,000 00
Interest on Madawaska school fund.....	300 00
Normal schools.....	12,000 00
Expenses superintendent of common schools.....	500 00
Houlton academy.....	120 00
Presque Isle academy.....	180 00
Hebron academy.....	60 00
Foxcroft academy.....	60 00
Maine central institute.....	600 00
Oak grove seminary.....	600 00
East Maine conference seminary, (Res. Feb. 28, '67)	10,000 00
Agricultural societies.....	6,000 00
Secretary of board of agriculture.....	400 00
Board of agriculture.....	1,000 00
Contingent fund of treasurer.....	600 00
Bank examiner.....	1,200 00
Sanford legacy.....	42 00
Penobscot Indians.....	7,500 00
Passamaquoddy Indians.....	4,000 00
Furniture and repairs of public buildings.....	3,500 00
Fuel and lights.....	3,000 00
Night watch.....	1,500 00
Transportation of documents.....	1,500 00
Arresting fugitives from justice.....	1,000 00
Fish commissioners and wardens.....	3,500 00
Military pensions.....	1,500 00
Military purposes.....	6,000 00
Rent of armories.....	2,500 00
Indices.....	150 00
Journal of council.....	150 00

Estimated Expenditures for the Year 1876—Concluded.

Sheriffs and coroners.	\$1,200 00
Interest on lands reserved for public uses	2,000 00
Lands reserved for public uses	1,500 00
Forfeited lands.	1,000 00
Railroad tax due towns.	3,500 00
County taxes collected in 1875.	8,063 53
Road in Crystal plantation, (Resolve 1875).	1,250 00
Warrants drawn and unpaid.	39,068 33
	\$1,353,490 30

Resources of the State.

Cash in the Treasury January 1, 1876.	\$377,093 84
Balance due on State taxes.	887,790 49
Sinking fund, 1868	676,711 72
SECURITIES IN THE LAND OFFICE.	
Bills receivable.	\$35,166 12
School fund	42,019 50
	77,185 62
	\$2,018,782 67

Liabilities of the State of Maine January 1, 1876.

PUBLIC DEBT.	
Due and uncalled for, 1873.	\$1,000 00
“ “ 1875.	1,000 00
Due in 1876.	29,000 00
“ 1877	46,500 00
“ 1878	25,000 00
“ 1880, bounty loan.	307,000 00
“ 1883, war loan	385,000 00
“ 1889, war loan	2,330,000 00
“ 1889, municipal war loan.	2,827,000 00
	\$5,951,500 00
TRUST FUNDS HELD BY THE STATE.	
Sinking fund, 1868.	676,711 72
Permanent school fund.	400,558 02
Lands reserved for public uses.	152,165 08
Union mutual life insurance company.	100,000 00
Agricultural college fund	118,394 47
School district No. 2, town of Madison	1,000 00
Foxcroft academy fund	1,000 00
Hebron academy fund	1,000 00

Liabilities of the State of Maine January 1, 1876—Concluded.

TRUST FUNDS HELD BY THE STATE.		
Presque Isle academy fund	\$3,000 00	
Houlton academy fund	2,000 00	
Madawaska territory fund.	5,000 00	
Penobscot Indian fund.	73,828 48	
Passamaquoddy Indian fund.	25,613 71	
Soldiers' allotments	530 99	
Soldiers' bounty scrip	800 00	
Granger turnpike fund.	6,309 95	
Normal school fund	2,533 94	
		\$1,570,446 36
Balance due on school funds.	186,090 45	
" school mill fund No. 1.	1,066 49	
" school mill fund No. 2.	1,290 04	
" school mill fund No. 3.	15,134 98	
" school mill fund No. 4.	223,500 17	
" roll of accounts	634 70	
Interest due and uncalled for.	22,387 00	
Warrants drawn and unpaid.	39,068 33	
		489,172 16
AMOUNT DUE FOR COUNTY TAXES COLLECTED IN 1875.		
To county of Hancock	199 94	
" Washington	777 26	
" Oxford.	119 58	
" Somerset	1,373 88	
" Penobscot	1,145 45	
" Piscataquis.	1,896 27	
" Franklin.	194 64	
" Aroostook	2,356 51	
		8,063 53
		\$8,019,182 05

Amount paid for claims due prior to January 1, 1875.

School funds.	\$7,110 48
Printing	5,318 40
School mill tax, Nos. 1 and 2.	12,337 74
Military pensions.	98 00
Miscellaneous items	200 00
Interest on Madawaska school fund.	251 75
Salaries	745 00
Soldiers' pensions	18,922 66
Contingent fund governor and council	366 01
Clerks in secretary of state's office	196 06
Postage	240 79

Amount paid for claims prior to January 1, 1875—Concluded

Military purposes	\$1,819 82
Free high schools.....	39,341 53
Sheriffs and coroners.....	30 00
Fish commissioners and wardens.....	446 40
Normal schools	3,506 09
Bounty on animals	145 00
Inspectors of state prison and jails.....	337 45
Insane state paupers.....	1,059 01
Teachers' institutes.....	22 00
Forfeited lands.....	61 19
Support of paupers in unincorporated places.....	1,108 09
Furniture and repairs of public buildings.....	42 00
Maine central institute.....	300 00
Costs in criminal prosecutions	650 00
Binding and stitching.....	804 17
Inspectors of steamboats.....	410 55
Board of agriculture	313 95
Transporting documents.....	500 00
Bank examiner.....	115 00
Interest	17,350 00
	\$114,149 14

FINANCIAL CONDITION OF THE TREASURY.

The close of the present year finds the financial affairs of the State in a sound and healthy condition. As we enter upon the centennial year of our existence as a nation, it is a source of satisfaction to me that I am able to lay before the representatives of the people, so favorable an exhibit of the financial standing of the State. The fiscal year 1875 closes with a large cash balance in the Treasury. Not one dollar has been borrowed by the State the past year. Every legal and proper demand upon the Treasury has been promptly met, and the public debt has been reduced. Our State bonds command a high premium and are regarded by investors of trust funds among the choicest and best securities in the market. A record so favorable as the one here presented cannot but be gratifying to every citizen who feels an interest in the credit and good name of the State.

The receipts into the State Treasury from shore rents, for 1875, of several islands in the Penobscot river, now occupied by the Penobscot Tribe of Indians, was \$5,084.43. This sum will be paid in January next, to the agent of said Tribe for distribution, as provided in the act of February 11th, 1873.

There has been received of the Suffolk Bank for interest on deposits the past year, \$4,667.13. For interest on taxes, \$1,289.07, making a total of \$5,956.20 to the credit of interest account.

TAXATION OF RAILROADS FOR 1875.

The tax on railroad companies for the year 1875, was assessed by the Governor and Council as required by law, and committed to the State Treasurer for collection by the Secretary of State. The aggregate amount of said tax is somewhat less than that of 1874, by reason of a reduction in the valuation of the shares of the roads taxed. Nearly all the tax assessed for 1875, and due July 1, except the tax due from corporations claiming exemption under their charter, has been paid into the State Treasury, the company that has not yet responded will soon make arrangements to settle their tax due July 1st and January 1st, 1876.

It is well known to the Legislature that several of the railroad companies taxed under the act of March 4th, 1874, deny the legal right of the State to assess such a tax upon their respective corporations. A case involving the legality of this tax is now pending before the United States Court, and it is expected that a decision will be reached in a few months; until that case is decided, I shall not enforce the tax assessed upon those corporations for 1875, claiming exemption under their charter.

The following table shows the roads taxed and the amount of tax assessed upon each:

TABULAR STATEMENT,

Showing the amount of tax assessed upon each Railroad in the State whose stock has a market value.

NAME OF CORPORATION.	Number of Shares.	Par value.	Amount of Capital Stock.	Market value per Share.	Cash valuation of Shares.	Value of real estate and other property subject to local tax alone.	Value of Capital Stock lying without the State.	Value of corporate franchise to be taxed.	Amount of Tax.
Atlantic and St. Lawrence.....	10,266	\$100	\$5,000,000	85	\$4,250,000	\$331,490	\$1,900,754	\$2,017,756	\$30,266 34
Boston and Maine.....	70,000	100	7,000,000	110	7,700,000	426,850	5,500,000	1,773,150	26,597 25
Dexter and Newport	1,220	100	122,000	65	79,300	None.	None.	79,300	1,189 50
Maine Central.....	35,836	100	3,583,600	48	1,720,128	380,580	None.	1,339,548	20,093 22
Portland Horse.....	1,576	100	157,600	50	78,800	19,200	None.	59 600	894 00
Portland, Saco and Portsmouth	15,000	100	1,500,000	100	1,500,000	250,500	None.	1,249,500	18,742 50
Portsmouth, Great Falls and Conway.....	7,672	100	767,200	45	345,240	None.	321,701	23,539	353 08
St. Croix and Penobscot	1,000	100	100,000	35	35,000	13,700	7,167	14,133	211 99
									\$98,347 88

RAILROAD TAX 1874.

Since the date of my last report the following railroad companies have paid into the State Treasury the tax assessed upon their respective corporations for the year 1874, to wit :

Portland, Saco and Portsmouth.....	\$22,428 00
Portsmouth, Great Falls and Conway.....	510 00
Boston and Maine, (balance).....	13,171 12
Total.....	<u>\$36,109 12</u>

This sum added to the amount collected of that tax in 1874, gives a total of \$50,384.52 as the receipts into the State Treasury from the tax of that year, and will undoubtedly cover the full amount for the present, at least, that the State will realize from the tax assessed upon railroad companies for the year 1874.

The following corporations have not paid their assessment for that year, and claim exemption under their charter :

Atlantic and St. Lawrence.....	\$30,078 84
Maine Central.....	23,416 47
Dexter and Newport.....	1,179 50
	<u>\$54,674 81</u>

The Legislature of 1875 passed "an act to enforce the collection of taxes upon railroad companies." Immediately after the approval of said act, steps were taken by the Treasurer to collect of delinquent companies the tax assessed under the act of March 4, 1874. Before the necessary papers were prepared, George L. Ward of Boston, a stockholder in the Maine Central Railroad Company, filed his bill in equity in the Circuit Court of the United States, in substance alleging that the act of the Legislature of this State, passed March 4, 1874, entitled "an act relating to taxation of railroad companies," "would, if enforced against said Maine Central Railroad Company, impair the obligation of the contract contained in the charter of said company, in this that it authorizes the levying and assessment upon said company of a tax other than that as provided in said charter." That the State Treasurer was about to enforce said act against said company, and prayed the court to enjoin the Treasurer from issuing and enforcing his warrant, or from taking any measures for the collection of the tax.

The Treasurer was duly summoned to appear before said court and show cause why the injunction should not be issued. In the absence of the Attorney General, who was engaged in court in duties pertaining to his office, Hon. R. P. Tapley was employed as counsel for the State. The question whether or not a temporary injunction should be issued, was ably argued for the State by counsel, and the matter was then continued by the court for advisement. At the April Term of said court, Judge Fox presiding, an injunction was granted and further effort to collect the tax of that company was suspended. A full answer was made to the bill, and the case is now being prepared for a further hearing, which I am advised will take place at an early day. Hon. R. P. Tapley, in his report of the case to the Governor and Council, says: "I have entire confidence that the ultimate result will be the sustaining of the Legislative act taxing this (Maine Central Railroad) corporation."

While this suit with the Maine Central Railroad Company is pending, I do not deem it expedient to commence an action against the Atlantic and St. Lawrence and Dexter and Newport Railroad Companies for the tax assessed by the State for the year 1874, inasmuch as the charter of those corporations contain a provision in regard to taxation similar to that in the charter of the Maine Central.

The following statement will show the roads that have paid their State tax for 1874, amount of tax assessed upon each, amount credited to towns and the sum accruing as revenue to the State.

NAMES OF RAILROAD.	Tax Assessed.	Credit to Towns.	Revenue to State.
Boston and Maine.....	\$26,342 25	\$992 57	\$25,349 68
Portland, Saco and Portsmouth..	22,428 00	1,173 72	21,254 28
Portsmouth, Gt. Falls & Conway.	510 00	10 58	499 42
Portland Horse.....	894 00	803 00	90 76
St. Croix and Penobscot.....	210 26	55 72	154 55
	\$50,384 52	\$3,035 83	\$47,348 69

As provided in the third section of the act relating to the taxation of railroads, I have apportioned to each city and town where shareholders resided, such proportion of the tax collected for 1874 "as the number of shares owned in said city or town bears to the whole number thereof."

The tax on shares returned as held by institutions whose investments are exempt from taxation, is not included in the credit to cities and towns where such institutions are located, but is retained for the use of the State. The annexed table will show the credit to each city and town where shareholders resided at the date of return.

TABULAR STATEMENT,

Showing the apportionment to the several Cities and Towns of the Railroad tax received for the year 1874.

TOWNS.	BOSTON & MAINE.		PORTSMOUTH, SACO & PORTLAND.		PORTLAND, GREAT FALLS & CONWAY.		PORTLAND HORSE RAILROAD		ST. CROIX AND PENOBSCOT.		TOTAL AMOUNT.
	No. of Shares.	Tax, Amount	No. of Shares.	Tax, Amount.	No. of Shares.	Tax, Amount.	No. of Shares.	Tax, Amount.	No. of Shares.	Tax, Amount.	
Alfred.....	8	\$3 01	1	\$1 50	-	-	-	-	-	-	\$4 51
Atkinson.....	3	1 13	-	-	-	-	-	-	-	-	1 13
Augusta.....	39	14 68	60	89 71	-	-	3	\$1 70	-	-	106 09
Auburn.....	20	7 53	-	-	-	-	-	-	-	-	7 53
Bangor.....	73	27 47	-	-	-	-	5	2 84	-	-	30 31
Bath.....	21	7 80	-	-	14	93	19	10 78	-	-	19 50
Berwick.....	1	38	-	-	-	-	-	-	-	-	38
Belfast.....	70	26 34	138	296 34	12	80	-	-	-	-	233 48
Baring.....	-	-	-	-	-	-	-	-	14	\$2 94	2 94
Biddeford.....	8	3 01	7	10 47	6	40	-	-	-	-	13 88
Bluehill.....	3	1 13	2	2 99	-	-	-	-	-	-	4 12
Bowdoinham.....	469	176 49	103	154 01	-	-	-	-	-	-	330 50
Bridgton.....	6	2 26	-	-	-	-	-	-	-	-	2 26

Brunswick.....	36	13 55	30	44 85	1	07	-	-	-	-	58 47
Bucksport.....	35	13 17	-	-	-	-	-	-	-	-	13 17
Buxton.....	-	-	-	-	-	-	5	2 83	-	-	2 83
Calais.....	-	-	-	-	-	-	-	-	238	50 05	50 05
Cape Elizabeth.....	-	-	-	-	-	-	12	6 81	-	-	6 81
Carmel.....	-	-	10	14 95	-	-	-	-	-	-	14 95
Castine.....	337	126 82	-	-	-	-	-	-	-	-	126 82
Damariscotta.....	24	9 03	-	-	1	07	-	-	-	-	9 10
Deering.....	-	-	-	-	-	-	379	214 19	-	-	214 99
Eastport.....	1	38	-	-	-	-	-	-	5	1 05	1 43
Elliot.....	-	-	20	29 90	-	-	-	-	-	-	29 90
Farmington.....	75	28 23	23	-	-	-	-	-	-	-	28 23
Freeport.....	-	-	-	-	-	-	12	6 80	-	-	6 80
Gardiner.....	124	46 66	-	-	6	40	-	-	-	-	47 06
Gorham.....	6	23 71	-	-	-	-	25	14 18	-	-	37 89
Hallowell.....	25	9 41	-	-	2	13	-	-	-	-	9 54
Kennebunk.....	281	105 74	41	61 30	1	07	-	-	-	-	167 11
Kennebunkport.....	103	38 76	46	68 78	-	-	-	-	-	-	107 54
Kittery.....	-	-	-	-	2	13	-	-	8	1 68	1 81
Lewiston.....	10	3 76	-	-	-	-	-	-	-	-	3 76

Apportionment to the several Cities and Towns of the Railroad tax—Concluded.

TOWNS.	BOSTON & MAINE.		PORTSMOUTH, SACO & PORTLAND		PORTLAND, GREAT FALLS & CONWAY		PORTLAND HORSE RAILROAD.		ST. CROIX AND PENOBSCOT.		TOTAL Amount.
	No. of Shares.	Tax, Amount.	No of Shares.	Tax, Amount.	No. of Shares.	Tax, Amount.	No. of Shares.	Tax, Amount	No. of Shares	Tax, Amount	
Limerick.....	7	\$2 63	-	-	-	-	-	-	-	-	\$2 63
Lyman.....	4	1 51	4	\$5 98	-	-	-	-	-	-	7 49
Livermore.....	-	-	-	-	1	07	-	-	-	-	07
Newcastle.....	11	4 14	7	10 47	1	07	-	-	-	-	14 68
New Gloucester.....	-	-	3	4 49	-	-	-	-	-	-	4 49
North Berwick..	58	21 83	10	14 95	7	46	20	\$11 35	-	-	48 59
Norway.....	-	-	-	-	-	-	10	5 68	-	-	5 68
Oldtown.....	6	2 26	-	-	-	-	-	-	-	-	2 26
Poland.....	-	-	-	-	-	-	3	1 70	-	-	1 70
Portland.....	286	107 63	172	257 17	43	\$2 86	834	473 09	-	-	840 75
Readfield.....	-	-	-	-	-	-	16	9 08	-	-	9 08
Richmond.....	-	-	-	-	-	-	40	22 69	-	-	22 69
Saco.....	119	44 79	49	73 26	11	73	5	2 84	-	-	121 62

TREASURERS REPORT.

Scarboro'	2	75	-	-	-	-	-	-	-	-	75
Skowhegan	4	151	-	-	-	-	-	-	-	-	1 51
South Berwick	73	27 47	-	-	30	1 99	-	-	-	-	29 46
Stockton	11	4 14	-	-	-	-	-	-	-	-	4 14
Topsbam	7	2 63	62	92 70	3	20	-	-	-	-	95 53
Thomaston	15	5 64	-	-	-	-	-	-	-	-	5 64
Waldoboro'	3	1 13	-	-	-	-	-	-	-	-	1 13
Warren	48	17 74	-	-	15	1 00	-	-	-	-	18 74
Waterville	52	19 57	-	-	-	-	-	-	-	-	19 57
Wells	-	-	12	17 94	-	-	-	-	-	-	17 94
Westbrook	3	1 13	-	-	-	-	28	15 88	-	-	17 01
Whitefield	-	-	4	5 98	-	-	-	-	-	-	5 98
Wiscasset	67	25 24	2	2 90	-	-	-	-	-	-	28 20
Winthrop	4	1 51	-	-	-	-	-	-	-	-	1 51
Winslow	15	5 64	-	-	-	-	-	-	-	-	5 64
Woolwich	5	1 88	-	-	-	-	-	-	-	-	1 88
York	1	38	2	2 99	3	20	-	-	-	-	3 57
											\$3,034 83

INSURANCE TAX.

Under the provisions of the act of 1874, relating to the taxation of insurance companies, the Insurance Commissioner made his first return to this office in the month of March last. The net amount of premiums received by all foreign fire and marine companies and associations in this State during the previous year, according to such return, was \$546,454 80; the net amount so received by life and accident companies was \$75,298 21; upon these sums the Treasurer assessed a tax of two per cent upon the respective companies according to the provision of the act, the tax on fire and marine companies being \$10,928.83, and that on life and accident companies \$1,505 94, all of which taxes were promptly paid, amounting in the aggregate to \$12,434 77.

The annexed schedule exhibits the gross and net receipts as returned by the companies respectively, and the tax assessed. From the schedule it appears that the gross amount of premiums received by fire and marine companies during the year, was \$988,693.37, and by life and accident companies, \$795,649.77. The two seems thus approximating each other in amount, though the tax paid by the former was some seven or eight times the amount paid by the latter. The difference arises from the different bases established by law for making the assessment.

In the case of fire and marine companies, no sum is deducted for that portion of the premiums which the companies are obliged to retain on hand to meet the contingencies of loss, and known as the "re-insurance" fund, while in case of life companies a deduction is made for the corresponding portion known as the "reserve," thus leaving but a very small sum liable to taxation. By this discrimination between the two classes of business, an injustice would seem to be committed, either against the companies in the one case or the State in the other. If life insurance companies are to be taxed at all, should any distinction be made between them and fire companies in adopting rules of assessment? The State derives but a small revenue from the tax on insurance companies. A careful examination of the schedule in its various items, including the tax assessed under the present system, would seem to dictate some change in the law, but what it should be is not in the province of this department to prescribe.

TABULAR STATEMENT.

Tax returns of Fire, Fire-Marine and Marine Insurance Companies authorized to do business in this State for the year ending December 31, 1874, as returned to this office by the Insurance Commissioner.

NAME OF COMPANY.	LOCATION.	Premiums Received	DEDUCTIONS.		Total Deductions.	Amount Taxable.	TAX.
			Paid for Losses.	Return Premiums.			
Ætna, (Fire).....	Hartford, Conn	\$132,384 20	\$74,229 76	\$8,884 79	\$83,114 55	\$49,269 65	\$985 29
Agricultural	Watertown, N. Y	12,564 03	23,886 27	1,097 63	24,983 90	-	-
Allemannia (Fire)	Pittsburg, Pa.....	8,187 59	7,822 72	422 08	8,244 80	-	-
Amazon.....	Cincinnati, Ohio	16,394 00	3,789 50	981 24	4,770 74	11,623 26	232 46
American Central.....	St Louis, Mo.....	5,628 87	-	488 23	488 28	5,140 59	102 80
American (Fire).....	Philadelphia, Pa.....	4,090 73	1,984 43	386 36	2,370 79	1,719 94	34 39
Atlantic (Fire)	Brooklyn, N. Y.....	3,345 97	-	393 51	393 51	2,952 46	59 05
Atlantic (Fire and Marine).....	Providence, R. I.....	1,692 73	-	113 84	113 84	1,578 89	31 57
Atlas.....	Hartford, Conn	20,378 67	9,374 33	876 81	10,251 14	10,127 53	202 55
Aurora (Fire and Marine).....	Cincinnati, Ohio	458 12	-	-	-	458 12	9 16
Boston (Marine).....	Boston, Mass.....	No	business.	-	-	-	-
Boylston (Mutual)	Boston, Mass.....	No	business.	-	-	-	-
Brewers'	Milwaukee, Wis	No	business.	-	-	-	-

Tax returns of Fire, Fire-Marine and Marine Insurance Companies—Continued.

NAME OF COMPANY.	LOCATION.	Premiums Received.	DEDUCTIONS.		Total Deductions	Amount Taxable.	Tax
			Paid for Losses	Return Premiums.			
Citizens'	Newark, N. J.	\$8,536 43	\$830 00	\$2,416 44	\$3,246 44	\$5,289 99	\$105 78
Clay (Fire and Marine).....	Newport, Ky	3,597 83	1,750 00	976 75	2,726 75	871 08	17 42
Commerce	Albany, N. Y.	3,315 47	23 00	168 60	191 60	3,123 87	62 47
Commercial Union.....	10 Pine St., New York ..	7,321 26	1,847 04	334 89	2,181 93	5,139 33	102 78
Connecticut (Fire)	Hartford, Conn	5,080 92	4,592 10	377 65	4,969 75	111 17	2 22
Continental (Fire).....	New York City	8,241 28	1,504 23	47. 49	1,975 72	6,265 56	125 31
Dwelling House.....	Boston, Mass.	263 75	-	11 80	11 80	251 95	5 04
Equitable (Fire and Marine).....	Providence, R I.....	980 02	-	129 66	129 66	850 36	17 00
Fame.....	Philadelphia, Pa.....	2,864 18	-	-	-	2,864 18	57 28
Faneuil Hall	Boston, Mass.....	3,967 51	-	261 00	261 00	3,706 51	74 13
Farmers' and Drivers'.....	Louisville, Ky	Withdrawn.	-	-	-	-	-
Farragut (Fire).....	New York City	315 75	-	-	-	315 75	6 31
Fire Association.....	Philadelphia, Pa.....	11,939 56	4,067 42	489 16	4,556 58	7,382 98	147 65
Fireman's Fund	San Francisco, Cal	4,751 47	355 00	714 82	1,069 82	3,681 65	73 63
First National (Fire).....	Worcester, Mass	8,292 96	7,702 70	-	7,702 70	590 26	11 80

Franklin	Boston, Mass.....	1,654 92	7 70	51 15	58 85	1,596 07	31 92
Franklin	Wheeling, W. Virginia...	2,469 74	-	-	-	2,469 74	49 39
Franklin (Fire).....	Philadelphia, Pa.....	34,785 70	18,435 59	2,755 71	21,191 30	13 594 40	271 88
French Insurance Corporation	121&123 S Fourth St. Phila	No	business.	-	-	-	-
German American.....	New York City	10,207 15	2,863 11	749 76	3,612 87	6,594 28	131 88
Germania (Fire) ..	New York City	3,052 41	1,611 30	-	1,611 30	1,441 11	28 82
Girard (Fire and Marine)	Philadelphia, Pa.....	15,069 75	5,737 45	735 00	6,472 45	8,597 30	171 94
Globe.....	Chicago, Ill.....	13,643 30	8,632 44	-	8,632 44	5,010 86	100 20
Gloucester (Fire)	Gloucester, Mass.....	7,538 35	2,058 63	991 22	3,049 85	4,488 50	89 77
Hanover (Fire)	New York City	15,159 92	397 30	911 46	1,308 76	13,851 16	277 02
Hartford (Fire)	Hartford, Conn.....	76,911 36	32,205 60	-	32,205 60	45,705 76	914 11
Hoffman (Fire) ..	New York City	2,227 82	355 50	162 39	517 89	1,709 93	34 20
Holyoke Mutual (Fire)	Salem, Mass.....	9,422 88	5,705 45	104 85	5,810 30	3,612 58	72 25
Home (Fire)	New York City	78,827 74	26,636 50	7,029 83	33,666 33	45,161 41	903 23
Home Insurance and Banking	Galveston, Texas.....	No	returns.	-	-	-	-
Howard.....	New York City	1,696 10	-	8 00	8 00	1,688 10	33 76
Hudson.....	Jersey City, N. J.....	10,446 63	-	-	-	10,446 63	208 93
Humboldt.....	Newark, N. J.....	2,316 24	2,911 24	197 73	3,108 97	-	-
Insurance Company of North America	Philadelphia, Pa.....	20,064 52	2,430 61	1,483 33	3,913 94	16,150 58	323 01
Irving ..	New York City	848 50	-	36 53	36 53	811 97	16 23

Tax returns of Fire, Fire-Marine and Marine Insurance Companies

NAME OF COMPANY.	LOCATION.	Premiums Received.	DEDUCTIONS.		Total Deductions.	Amount Taxable.	TAX.
			Paid for Losses.	Return Premiums.			
Kansas	Leavenworth, Kansas	\$3,598 37	\$225 00	\$826 71	\$1,051 71	\$2,546 66	\$50 93
Liverpool, London and Globe	24 Exchange Place, Boston	27,089 01	4,023 28	807 70	4,830 98	22,258 03	445 16
London Assurance Corporation	88 Wall St. N. Y. City ..	5,676 40	-	-	-	5,676 40	113 53
Lycoming (Fire)	Muncy, Pa	4,301 85	-	212 84	212 84	4,089 01	81 78
Manhattan (Fire)	New York City	6,641 65	2,798 13	-	2,798 13	3,843 52	76 87
Manufacturers'	Newark, N. J	1,130 68	-	-	-	1,130 68	22 61
Manufacturers' (Fire and Marine)	Boston, Mass	8,345 58	4,129 29	315 92	4,445 21	3,900 37	78 00
Merchants'	Newark, N. J	7,638 22	990 26	152 09	1,142 35	6,495 87	129 92
Merchants'	Providence, R. I	10,572 66	3,437 78	1,130 35	4,568 13	6,004 53	120 09
Meriden (Fire)	West Meriden, Conn.	3,259 94	635 91	465 44	1,101 35	2,158 59	43 17
Millville Mutual (Fire and Marine)	Millville, N. J	41,187 09	11,470 51	-	11,470 51	29,716 58	594 33
National (Fire)	Hartford, Conn.	8,943 70	4,863 92	591 17	5,455 09	3,488 61	69 77
National (Fire)	New York City	883 57	55 00	-	55 00	828 57	16 57
Newport (Fire and Marine)	Newport, R. I	473 87	-	18 75	18 75	455 12	9 10
North British and Mercantile	54 William St., N. York.	39,650 55	41,624 83	3,551 75	45,176 58	-	-

Northwestern National.....	Milwaukee, Wis	2,779 99	3,090 25	-	3,090 25	-	-
Orient (Fire)	Hartford, Conn	8,902 60	4,148 15	-	4,148 15	4,754 45	95 09
Penn (Fire)	Philadelphia, Pa	2,719 58	966 62	-	966 62	1,752 96	35 06
Pennsylvania (Fire)	Philadelphia, Pa....	22,216 58	11,516 46	2,014 25	13,530 71	8,685 87	173 72
Peoples	Newark, N. J	3,057 85	-	50 33	50 33	3,007 52	60 15
Phenix	173 Broadway, N. York..	19,986 23	8,534 21	1,229 93	9,764 14	10,222 09	204 44
Phoenix.....	Hartford, Conn.....	23,810 81	7,962 07	-	7,962 07	15,848 74	316 97
Planters'	Memphis, Tenn	1,996 16	1,600 00	434 06	1,434 06	562 10	11 24
Prescott	Boston, Mass	196 75	-	-	-	196 75	3 93
Providence Washington.....	Providence, R. I.....	1,583 20	163 26	113 78	277 04	1,306 16	26 12
Queen (Fire)	216 Broadway, N York..	19,367 63	5,723 63	1,751 57	7,475 20	11,891 98	237 84
Quincy Mutual (Fire)	Quincy, Mass	1,769 47	1,000 00	238 80	1,238 80	530 67	10 61
Ridgewood	184 Broadway, N. York.	599 00	-	-	-	599 00	11 98
Rochester German.....	Rochester, N. Y	3,397 01	1,218 95	-	1,218 95	2,178 06	43 56
Roger Williams.....	Providence, R. I.....	16,362 24	8,361 00	764 92	9,125 92	7,236 32	144 73
Royal	53 Devonshire St , Boston	31,449 47	8,050 44	2,230 36	10,280 80	21,168 67	423 37
Royal Canadian	24 Congress St., Boston..	6,420 44	1,273 00	-	1,273 00	5,147 44	102 94
Scottish Commercial.....	New York City	1,704 19	-	-	-	1,704 19	34 08
Security	New Haven, Conn.....	1,746 65	-	-	-	1,746 65	34 93
Shoe and Leather	Boston, Mass	5,155 04	4,200 28	-	4,200 28	954 76	19 08

Tax returns of Fire, Fire-Marine and Marine Insurance Companies—Concluded.

NAME OF COMPANY.	LOCATION.	Premiums Received	DEDUCTIONS.		Total Deductions.	Amount Taxable.	TAX
			Paid for Losses	Return Premiums			
Springfield (Fire and Marine).....	Springfield, Mass	\$35,688 34	\$12,299 77	-	\$12,299 77	\$23,388 57	\$167 77
St Nicholas.....	New York City	1,843 09	591 78	\$207 78	799 35	1,043 74	20 88
St. Paul (Fire and Marine).....	St. Paul, Minn	6,301 38	1,750 19	876 23	2,626 42	3,674 96	73 49
Standard (Fire).....	Trenton, N. J	697 80	-	-	-	697 80	13 96
Traders'.....	Chicago, Ill	2,000 29	-	-	-	2,000 29	40 00
Traders' and Mechanics'	Lowell, Mass	2,232 17	825 00	169 13	994 13	1,238 04	24 76
Westchester (Fire)	112 Broadway, N. York..	10,416 90	10,733 68	951 21	11,684 89	-	-
Western Assurance Company.....	Toronto, Canada	2,963 04	987 50	315 33	1,302 83	1,660 21	33 20
Total .....	.....	-	-	-	-	-	\$10,640 46

Unincorporated Associations.

Wellfleet (Marine).....	Wellfleet, Mass	\$19,317 67	\$5,851 37	\$209 23	\$6,060 60	\$13,257 07	\$265 14
Union.....	Provincetown.....	1,182 66	20 92	-	-	1,161 74	23 23

TABULAR STATEMENT.

Tax returns of Life and Accident Insurance Companies, authorized to do business in this State for the year ending December 31, 1874, as returned to this office by the Insurance Commissioner.

NAME OF COMPANY.	LOCATION.	Premium Received.	DEDUCTIONS.		Total Deductions.	Amount Taxable.	TAX.
			Paid for Losses	Legal Reserve.			
Ætna (Life)	Hartford, Conn	\$67,563 42	\$13,569 00	\$50,118 87	\$63,487 87	\$4,075 55	\$81 51
American Popular.....	New York City.....	5,338 51	-	3,864 61	3,864 61	1,473 90	29 48
Berkshire	Pittsfield, Mass	No	business	in 1874.	-	-	-
Brooklyn	New York City	1,901 05	-	801 05	801 05	1,100 00	22 00
Charter Oak	Hartford, Conn	54,263 59	25,000 00	29,844 00	54,844 00	-	-
Connecticut Mutual.....	" "	86,580 43	36,547 00	38,938 00	74,485 00	12,095 43	241 90
Continental (Life).....	" "	16,316 41	10,300 00	14,960 42	25,260 42	-	-
Continental (Life).....	New York City	48,665 31	7,500 00	33,224 00	40,724 00	7,941 31	158 83
Equitable.....	" "	44,192 61	18,980 00	22,882 90	41,862 90	2,329 71	46 59
Germania	" "	16 30	-	9 44	9 44	6 86	14
Globe Mutual	" "	981 26	-	781 00	781 00	200 26	4 00
Homœopathic Mutual	" "	694 53	-	555 63	555 63	138 90	2 78
John Hancock Mutual.....	Boston, Mass	12,457 42	13,000 00	-	13,000 00	-	-

TREASURER'S REPORT.

Tax returns of Life and Accident Insurance Companies—Concluded.

NAME OF COMPANY.	LOCATION.	Premiums Received.	DEDUCTIONS.		Total Deductions.	Amount Taxable.	Tax.
			Paid for Losses	Legal Reserve.			
Massachusetts Mutual.....	Springfield, Mass.....	\$27,649 68	\$21,600 00	\$21,014 00	\$42,614 00	-	-
Merchants'.....	New York City.....	13,487 28	4,000 00	8,562 00	12,562 00	\$925 28	\$18 51
Metropolitan.....	" ".....	3,104 78	-	1,817 00	1,817 00	1,287 78	25 75
Missouri Valley.....	Leavenworth, Kansas....	No	business	in 1874	-	-	-
Mutual.....	New York City.....	101,271 69	36,966 00	40,509 00	77,475 00	23,796 69	475 93
Mutual Benefit.....	Newark, N. J.....	60,499 78	57,666 00	40,000 00	97,666 00	-	-
National.....	Montpelier, Vt.....	2,994 01	-	1,517 07	1,517 07	1,476 94	29 54
National of United States of America.....	157&159 LaSalle St., Chi.	3,262 90	-	2,545 80	2,545 80	717 10	14 34
New England Mutual.....	Boston, Mass.....	90,176 21	35,400 00	47,596 71	82,996 71	7,179 50	143 59
New Jersey Mutual.....	Newark, N. J.....	1,832 24	-	-	-	1,832 24	36 64
New York.....	New York City.....	43,320 65	21,410 00	20,278 00	41,688 00	1,632 65	32 65
North Western Mutual.....	Milwaukee, Wis.....	3,187 78	-	2,378 39	2,378 39	809 39	16 19
Penn Mutual.....	Philadelphia, Pa.....	410 56	-	270 00	270 00	140 56	2 81
Phoenix Mutual.....	Hartford, Conn.....	40,196 57	12,250 00	34,923 00	47,173 00	-	-
Security Life and Annuity.....	New York City.....	7,709 85	4,000 00	2,853 00	6,853 00	856 85	17 14

State Mutual.....	Worcester, Mass	2,908 85	-	1,008 61	1,008 61	1,900 24	38 00
Travelers'.....	Hartford, Conn	40,737 49	15,700 79	28,476 61	44,177 40	-	-
United States.....	New York City	2,725 41	1,000 00	1,725 41	2,725 41	-	-
Universal	" "	7,181 74	-	5,242 67	5,242 67	1,939 07	38 78
Washington	" "	2,579 26	5,667 45	-	5,667 45	-	-
		-	-	-	-	-	-

Accident Companies.

Hartford Accident	Hartford, Conn	\$632 00	-	-	-	\$632 00	\$12 64
Railway Passengers.....	" "	810 20	-	-	-	810 20	16 20

PUBLIC DEBT.

On the first day of January, 1875, the bonded debt of the State was \$7,088,400; deducting the amount of sinking funds at that date, it was \$5,574,378. On the first day of January, 1876, the bonded debt of the State will be, after deducting the sinking fund, (\$676,711.72) held in payment of the same, \$5,272,688.28, a reduction during the year of \$301,689.72.

The public debt, as represented on the books of this office, exclusive of the \$2,000 due and uncalled for, at the close of the present year, will be \$5,949,400, of which \$1,323,000 are in registered and \$4,628,400 in coupon bonds.

Thirty thousand dollars of the public debt matured July 1st, twenty-four thousand dollars of which has been presented and paid. A bond for \$1,000 of this loan is still outstanding; the balance (\$5,000) was in a registered bond, and invested in the sinking fund of 1865. As the act of February 27, 1875, abolished said fund at the close of the present year, I could conceive of no pecuniary advantage to the State in paying to that fund the amount of the bond, accordingly it was cancelled with other State bonds belonging to said fund. Twenty-nine thousand dollars of the public debt falls due March 1st, 1876, and will be met from the current funds in the Treasury. This is a part of the loan for \$60,000, authorized by resolve approved February 8, 1858, and February 25, 1859, and payable March 1, 1876. Thirty-one thousand dollars of this loan was invested in the sinking fund of 1865, and has been cancelled as provided by the act repealing said fund.

The State will undoubtedly adhere to the policy of paying its indebtedness as it matures, and I trust will raise by taxation each year a sum sufficient to meet all its expenditures, avoiding temporary loans or an increase of the permanent debt of the State. If the people are taxed for all appropriations of money, there will be but little danger of extravagant legislation.

The two bonds for one thousand dollars each, due and uncalled for, are not included in the annexed table, but appear in the statement of "Liabilities of the State," in another part of this report.

A tabular statement of the public debt of the State is herewith submitted:

TABULAR STATEMENT,

Showing the amount of the public debt of the State January 1st, 1876, date of authorization, when due, and for what purpose created.

DATE OF AUTHORIZATION.	FOR WHAT PURPOSE CREATED.	AMOUNT OF INDEBTEDNESS.			PAR VALUE.	INTEREST.			PRINCIPAL, WHEN PAYABLE.
		Author- ized.	Issued.	Outstand- ing		Rate.	When Payable.	Where Payable.	
Resolve Feb 8, 1858,	Renewal of Aroost'k war loan	\$30,000	\$30,000	\$8,000	500 and 1,000	6 per cent.	March 1 & Sept. 1.	Boston ...	Mar. 1, '76
Resolve Feb. 25, 1859,	Same	30,000	30,000	21,000	1,000	6 per cent.	March 1 & Sept. 1.	Boston ...	Mar. 1, '76
Resolve Jan. 20, 1860,	Same	51,000	51,000	46,500	500 and 1,000	6 per cent.	Feb. 1 & Aug. 1 ..	Boston ...	Feb. 1, '77
Resolve Feb. 5, 1861,	Same	30,000	30,000	25,000	1,000	6 per cent.	March 1 & Sept. 1.	Boston ...	Mar 1, '78
Resolve Jan. 31, 1863,	War loan for aid to families } & State bounty to volunt'rs }	525,000	525,000	385,000	500 and 1,000	6 per cent.	March 1 & Sept. 1.	Boston ..	Mar. 1, '83
Resolve Mar. 26, 1863,	Bounty to soldiers	475,000	475,000	307,000	1,000	6 per cent.	Feb. 15 & Aug. 15.	Boston ...	Aug 15, '80
Resolve Mar. 19, 1864,	Bounty to soldiers and aid } to families	3,000,000	2,832,500	2,330,000	500 and 1,000	6 per cent.	June 1 & Dec 1 ..	Boston ...	June 1, '89
Act March 7, 1868,	Equalization of municipal } war debts	3,500,000	3,084,400	2,827,000	{ 100, 200, 300, 500, & 1,000. }	6 per cent.	April 1 & Oct. 1 ..	{ Boston or Augusta.	Oct. 1, '89
				5,949,500					

TREASURERS REPORT.

Coupon bonds amounting to the sum of \$215,000 have been received the past year and cancelled, and a like amount of registered bonds issued therefor. And the sum of \$33,000 in registered bonds have been assigned and surrendered by the holders, and new bonds for the same amount re-issued to other parties.

There is still outstanding a bond of the State for one thousand dollars, due in 1873; and a bond for a like sum, of the loan due July 1st, 1875, which have not been presented for payment.

In the month of January last, the Joint Standing Committee on Finance, by order of the Legislature, carefully and fully examined the accounts of the State Treasurer for 1874, and as appears by their report on file in the Treasurer's office, found the same properly vouched and correctly cast. Said committee destroyed, by burning, all bonds and coupons redeemed during that year, amounting to the sum of \$361,794, viz., in bonds \$50,000, and in coupons \$311,794, being the whole amount of interest paid in 1874, exclusive of the amount paid on registered bonds.

The same committee, on the 19th day of January, 1875, after examining and finding them correct, destroyed, by burning, all bonds and coupons thereto attached that had been converted into registered bonds by the Treasurer during the year 1874, amounting to the sum of \$349,000, together with registered bonds received by the Treasurer for re-issue, amounting to \$1,253,000, a record of which is on file in this office.

INVESTMENT FOR SINKING FUNDS.

It has been somewhat difficult the past year to purchase such New England securities, as an investment for the Sinking Funds as the law authorized, without paying therefor a very high premium. The law restricts the State Treasurer to the purchase of Government bonds and the bonds of either of the New England States, as an investment for these funds.

The amount necessary to invest the past year, on account of the sinking fund of 1865 and 1868, was \$301,429.00. There has been expended of this sum in the purchase of State of Maine bonds, \$155,186 00; in the purchase of bonds of the State of New Hampshire, \$46,347.00; and for Government securities, \$100,031.00. The remainder is in cash on hand uninvested. There has been paid for premium on bonds purchased the past year, \$22,943.25.

Had it been possible to obtain, at reasonable prices, the bonds of our own State or those of New Hampshire, the investment in

5-20 bonds would not have been so large. I cannot regard it as good policy to invest largely in Government bonds, on account of said funds, at their present market value; the bonds purchased have only about ten years to run, and are liable to be called in before they mature, and a bond bearing a less rate of interest substituted therefor. Unless the law is amended, investments for the sinking fund must be in future largely in United States securities at a high premium. In my judgment, the law should be amended. The State Treasurer should have authority, in addition to securities now authorized, to invest in the municipal bonds of cities in New England having a population of fifteen thousand and upwards. Such securities can be obtained at nearly their par value, and are as reliable and safe to hold as Government bonds.

If securities such as the law authorizes as an investment for the sinking fund, continue to command in the market the high premium that they have for the past two years, the sum annually raised by taxation (\$80,479.95) for the sinking fund of 1868, will have to be increased, or this fund will not amount in 1889 to a sum sufficient to meet, at maturity, the municipal war debt due October 1st of that year.

The aggregate amount of the sinking fund represented in this report, does not show its actual cost to the State, the par value of the bonds only is represented in the statement.

RENEWAL OF WAR LOANS.

The act renewing a portion of the public debt, approved February 27th, 1875, authorizes the State Treasurer to issue new bonds for the purpose of renewing and extending the bonds of this State maturing in 1880, 1883, and June 1st, 1889, the payment of which was provided for by the sinking fund established in 1865, the bonds to be executed and issued only as they can be substituted for at least an equal amount of the outstanding bonds of the State which they are intended to renew and extend. I have not had engraved or issued any bonds under this act, not deeming it important or necessary that they should be issued the present year, as no part of the public debt which said bonds are intended to renew and extend falls due until 1880, and only \$307,000 at that date.

An exchange of our State securities for bonds having a longer time to run can, in my opinion, be more readily effected with the holders at a date nearer their maturity than at the present time.

It would seem that the small amount of the public debt that matures in 1880 and 1883, might be provided for at maturity without recourse to bonds authorized under this act.

There has been added to the sinking fund of 1868, by the transfer of U. S. bonds and cash, over one hundred thousand dollars. This fund has been further benefited by the cancellation of \$256,900 of the bonds of the State maturing October 1st, 1889. It is a question worthy of consideration, whether or not this transfer of \$100,000 of U. S. bonds should be allowed to remain on deposit in the sinking fund of 1868, until October 1, 1889. There is due in 1880, \$307,000 of the war loan of 1863. The funds transferred were raised in part for the payment of that debt, and it would be but just to the tax payers of the State that it should be so applied. I would therefore suggest that the indebtedness of the State maturing in 1880 be met by appropriating the one hundred thousand dollars deposited with the fund of 1868, and by raising in 1879 by taxation, for the payment of the public debt, the sum of \$100,000, and in 1880 a like sum for the same purpose. In this manner the debt could be cancelled without recourse to new bonds and with but a slight increase of taxation for those years.

By reference to the Tabular Statement, showing the bonded indebtedness of the State, it will be seen that the payment of the loan due March 1, 1878, cancels the indebtedness of the State for bonds issued prior to 1863. After the payment of the war loan due in 1880, the next payment by the State, on account of bonds issued, will be in 1883, and the next following in 1889. The intervening years between 1883 and 1889 the State will not have to raise one dollar on account of the public debt, and if so disposed, could pay the loan due in 1883 by raising for that purpose by taxation, the sum of \$100,000 each year, commencing with the year 1882. Anticipating the receipts from taxation for the years 1883, 1884 and 5 by temporary loans.

The debt due June 1, 1889, can be provided for in the manner set forth in the act of February 27th, 1875. The amount of bonds to be issued would not be large. The sinking fund of 1868 provides for the payment of the war loan due October 1, 1889. The debt due in 1880 and 1883 provided for by taxation, there remains only \$2,330,000. With so small an indebtedness and the high financial standing of the State, the Treasurer would find no difficulty in disposing of Maine bonds at a premium, or in exchanging them for bonds issued under the act of 1875.

SINKING FUND 1865.

On the thirty-first day of December, 1874, the sinking fund of 1865,

Amounted to the sum of.....\$1,037,586 47

And has been increased during the year,

By receipts from taxation.....	123,775 90
“ “ interest.....	67,596 00
“ “ premium on gold interest.....	474 37
	<hr/>
	\$1,229,432 74

The charges to this fund for the year to December 7, 1875, have been :

For premium paid on U. S. bonds purchased.....	\$9,568 75
premium paid on State of Maine bonds purchased	3,717 75
accrued interest paid on Maine bonds purchased	1,672 69
brokerage paid on bonds purchased.....	49 50
	<hr/>
	\$15,008 69

The amount of this fund December 7, 1875, was....\$1,214,424 05

And was invested as follows :

In State of Maine registered bonds	\$1,110,000 00
State of Maine coupon bonds.....	2,900 00
United States 5-20 bonds.....	80,000 00
United States new 5s.....	20,000 00
cash on hand.....	1,524 05
	<hr/>
	\$1,214,424 05

The bonds and cash invested in this fund have been disposed of according to law, and the fund closed on the 7th day of December, 1875.

TRANSFER OF U. S. BONDS.

In compliance with the act approved February 27, 1875, abolishing the sinking fund of 1865, I transferred, on the 7th of the present month, to the sinking fund of 1868 all government bonds and cash invested in and belonging to the fund which this act repeals.

Amount of U. S. bonds transferred was.....\$100,000 00

Amount of cash transferred was..... 1,524 05

The bonds transferred are registered, and payable to the "Treasurer of the State of Maine or his assigns." The cash

transferred was the balance on hand belonging to said fund December 7th, uninvested.

The amount of State of Maine bonds cancelled, under said act, was \$1,112,900.00.

The following schedule will show the loan, number and denomination of each registered and coupon bond cancelled under the act of 1875. The bonds cancelled are retained in the Treasury, subject to the order of the Legislature.

A register of the numbers, &c., of bonds cancelled is filed in the office of Secretary of State, as provided in the act.

Loan.	No.	When due.	Registered or Coupon.	Am't cancelled.
June 1, 1864,	391	June 1, 1889,	Registered,	\$417,000 00
do	404	do	Same	44,000 00
do	432	do	Same	13,000 00
do	435	do	Same	4,000 00
do	445	do	Same	4,000 00
do	464	do	Same	14,000 00
do	469	do	Same	2,000 00
do	488	do	Same	4,000 00
do	2,273	do	Coupon,	500 00
				\$502,500 00
Oct. 1, 1869,	379	Oct. 1, 1889,	Registered,	2,000 00
do	381	do	Same	1,000 00
do	389	do	Same	1,000 00
do	392	do	Same	132,000 00
do	408	do	Same	6,000 00
do	422	do	Same	12,000 00
do	444	do	Same	8,000 00
do	465	do	Same	42,000 00
do	471	do	Same	37,000 00
do	467	do	Same	2,000 00
do	487	do	Same	13,000 00
do	804	do	Coupon,	300 00
do	255	do	Same	300 00
do	101	do	Same	200 00
do	811	do	Same	100 00
				\$256,900 00

TREASURER'S REPORT.

Loan.	No.	When due.	Registered or Coupon.	Am't cancelled.
March 1, 1863,	393	March 1, 1883,	Registered,	131,000 00
do	405	do	Same	4,000 00
do	463	do	Same	2,000 00
do	489	do	Same	3,000 00
				<hr/>
				\$140,000 00
Aug. 15, 1863,	394	Aug. 15, 1880,	Registered,	156,000 00
do	406	do	Same	5,000 00
do	446	do	Same	2,000 00
do	462	do	Same	2,000 00
do	470	do	Same	2,000 00
do	259	do	Coupon,	1,000 00
				<hr/>
				\$168,000 00
July 1, 1857,	399	July 1, 1875,	Registered,	5,000 00
March 1, 1858,	400	March 1, 1876,	Same	22,000 00
do	401	do	Same	9,000 00
				<hr/>
				\$31,000 00
Feb. 1. 1860,	402	Feb. 1, 1877,	Registered,	2,000 00
do	407	do	Same	2,000 00
do	6	do	Coupon,	500 00
				<hr/>
				\$4,500 00
March 1, 1861,	403	March 1, 1878,	Registered,	4,000 00
do	400	do	Same	1,000 00
				<hr/>
				\$5,000 00

Recapitulation of State of Maine bonds cancelled under the act of February 24, 1875.

Loan of June 1, 1864	\$502,500 00
October 1, 1869	256,900 00
March 1, 1863	140,000 00
August 15, 1863	168,000 00
July 1, 1857	5,000 00
March 1, 1858	31,000 00
March 1, 1860	4,500 00
March 1, 1861	5,000 00
<hr/>	
	\$1,112,900 00

SINKING FUND OF 1868.

On the thirty-first day of December, 1874, the sinking fund of 1868 amounted to the sum of. \$476,436 33

And has been increased during the year 1875 :

By receipts from taxation	79,633 21
receipts from interest	29,760 00
receipts from premium on gold interest.	189 75
lost bond to this account per order of Governor and Council.	100 00
receipts of cash transferred from fund of 1865..	1,524 05
receipts from U. S. bonds transferred from fund of 1865	100,000 00
	<hr/>
	\$687,643 34

And the charges to this fund for the year 1875, have been for :

Salary deputy commissioner, January 1, to February 24, 1875	\$275 00
Accrued interest paid on bonds purchased.	954 87
Premium paid on United States bonds purchased . . .	7,456 25
Premium paid on New Hampshire and Maine bonds purchased.	2,200 50
Brokerage paid on bonds purchased	45 00
	<hr/>
	\$10,931 62

Present amount of this fund is. \$676,711 72

And is invested as follows :

In U. S. 5-20s, 1867, registered bonds.	\$110,000 00
U. S. 5-20s, 1868, do	25,000 00
U. S. 5s, do	20,000 00
New Hampshire coupon bonds.	44,200 00
State of Maine registered bonds, due in 1876	10,000 00
same do " 1880	25,000 00
same do " 1883	35,000 00
same do June, " 1889	187,000 00
same do Oct., " 1889	219,000 00
same coupon, Oct., " 1889	600 00
same certificate of Governor and Council for lost bonds	600 00
cash on hand.	311 72
	<hr/>
	\$676,711 72

SCHOOLS.

The amount apportioned to cities, towns and plantations the past year for school purposes, was \$392,708 44. Amount expended by the State for Free High and Normal Schools \$56,223 84, for Agricultural College \$10,500, and for other Educational Institutions \$2,500 00, making the total expenditure for educational purposes \$461,932 28.

In order to show the number of towns and plantations in the State whose school funds exceed their State tax, I give in the table showing the apportionment of school funds the State tax of each city, town and plantation for the year 1875.

The reduction of the State tax to four mills on the dollar brings the State in debt to a large number of towns and plantations on account of school funds due them from the State Treasury.

The town that receives the largest surplus of school funds from the State Treasury, in excess of their State tax, is Frenchville, Aroostook county. This town draws from State Treasury for school purposes the sum of \$2,306 70, including \$500 for Free High School, and \$77 31 the town's proportion of the "Mada-waska Territory Fund." State tax \$365 80. The amount expended by the State for "Free High Schools" is not included in the annexed schedule.

The Governor and Council, acting under section 5, item 1 of the school laws, adopted an order March 22, 1875, directing the State Treasurer to withhold further payment from the State Treasury of school moneys on account of school fund and mill tax to such town, as by evidence from the State Superintendent of Common Schools, shall appear to have neglected a faithful expenditure of school moneys as required by law.

Under this order, the State Superintendent of Schools furnished to the Treasurer November 30th, 1875, a list of eighty towns who have thus neglected to expend the money raised for school purposes. As directed by the Governor and Council, the Treasurer will withhold further payment to such town from the State Treasury on account of the State school fund and mill tax, as appears by the return of the State Superintendent, guilty of such neglect, until the town so reported shall satisfy the Governor and Council that it has expended the full amount required by law for common school purposes.

Although the list is large and embraces some of the best towns in the State, it does not include all the towns that are guilty of neglect in that regard. The State Superintendent reported only those towns who are deficient in their school expenditures fifty per cent. of the amount received from the State. Further legislation seems necessary in regard to the distribution and supervision of the expenditure of school money.

The sum apportioned by the State for school purposes is large; if it cannot all be judiciously used and faithfully expended for the advancement of the common schools, it would be wise for the Legislature to reduce the amount that the State annually distributes to cities, towns and plantations for such purposes.

I respectfully renew the recommendation made in my last report, that the law in relation to free high schools should be so amended as to authorize the State Treasurer to deduct from the school fund, before its apportionment, the sum annually expended by the State for free high schools; and would also suggest that the sum annually appropriated for normal schools and Agricultural College be deducted in a like manner. These deductions from the school fund before its apportionment, would be quite a relief to the tax payers of the State, and would not deprive a scholar in the public schools of one day's less schooling than they now enjoy.

The sum apportioned for 1875 for school purposes was derived from the following sources, to wit:

Interest on permanent school fund	\$22,192 98
Tax on savings banks, due Nov. 1, 1874	71,843 29
Tax on savings banks, due May 1, 1875	74,092 61
And the school mill tax fund for January 1, 1876, accruing from taxation, as provided in the act of February 27, 1872	224,579 56
	\$392,708 44

The amount was apportioned as required by law to the several cities, towns and plantations in this State, as designated in the following statement:

COUNTY OF ANDROSCOGGIN.

TOWNS.	No. of Scholars.	School Fund.	Mill Tax.	Total.	Amount of State Tax.
Auburn.....	2,247	\$1,692 21	\$2,260 31	\$3,952 52	\$11,688 31
Durham.....	403	303 50	405 40	708 90	1,935 00
East Livermore.....	295	222 17	296 75	518 92	1,557 27
Greene.....	364	274 13	366 16	540 29	1,761 67
Lewiston.....	6,389	4,811 53	6,427 00	11,238 53	35,277 10
Lisbon.....	759	571 61	763 52	1,335 13	2,968 88
Leeds.....	393	295 97	395 33	691 30	1,829 59
Livermore.....	453	341 16	455 70	796 86	2,101 11
Minot.....	620	466 92	623 69	1,090 61	2,445 88
Poland.....	1,005	756 87	1,010 91	1,767 78	3,069 36
Turner.....	758	570 85	762 52	1,333 37	3,268 11
Wales.....	179	134 81	180 15	314 96	918 97
Webster.....	360	271 12	362 14	633 26	1,627 91

COUNTY OF AROOSTOOK.

Amity.....	138	103 92	138 92	242 84	179 52
Blaine.....	256	192 80	257 53	450 33	180 98
Bridgewater.....	300	225 93	301 78	526 71	334 28
Dalton.....	219	164 92	220 30	385 22	394 99
Easton.....	256	192 80	257 53	450 33	280 57
Fort Fairfield.....	893	672 52	898 31	1,570 83	1,110 80
Fort Kent.....	580	436 80	583 45	1,020 25	263 15
Frenchville.....	982	739 55	987 84	1,727 39	325 14
Grand Isle.....	355	267 36	357 11	624 47	164 59
Hersey.....	46	34 64	46 28	80 92	98 22
Hodgdon.....	404	304 25	406 40	710 65	793 53
Houlton.....	868	653 69	873 17	1,526 86	2,731 15
Island Falls.....	88	66 27	88 52	154 79	152 25
Limestone.....	155	116 74	156 02	272 76	111 23
Linneus.....	384	289 19	386 27	675 46	473 80
Littleton.....	335	252 29	336 99	589 28	378 54
Ludlow.....	200	150 62	201 19	351 81	232 32
Lyndon.....	839	631 85	843 99	1,475 84	625 37
Madawaska.....	491	369 77	493 02	862 79	262 10
Mars Hill.....	217	163 42	218 29	381 71	184 02
Masardis.....	70	52 72	70 41	123 13	158 32
Maysville.....	401	301 99	403 39	705 38	561 86
Monticello.....	351	264 34	353 09	617 43	556 00
New Limerick.....	181	136 31	182 17	318 48	174 56
Orient.....	108	81 33	108 74	190 07	140 39
Presque Isle.....	472	355 47	474 80	830 27	724 96
Sherman.....	268	201 83	269 60	471 43	438 67
Smyrna.....	64	48 20	64 38	111 58	143 16
Washburn.....	251	189 03	252 50	441 53	253 08
Weston.....	136	102 42	136 61	239 03	200 24
Baneroft plantation.....	82	61 76	82 48	144 24	158 59
Barker.....	23	17 32	23 14	40 46	-
Benedicta.....	158	118 99	159 04	278 03	167 65
Castle Hill.....	131	98 65	131 88	130 53	80 88
Chapman.....	44	33 13	44 26	77 39	-
Crystal.....	117	88 11	117 79	205 90	129 02
Cyr.....	174	131 04	175 12	306 16	45 97
Eagle Lake.....	75	56 49	75 44	131 93	-
Glenwood.....	73	54 98	73 43	128 41	110 07
Hamlin.....	283	213 13	284 68	497 81	113 83
Haynesville.....	26	19 58	26 16	45 74	106 44
Letter K.....	75	56 49	75 44	131 93	-
Macwahoc.....	91	68 53	91 54	160 07	166 06
Mapleton.....	200	150 62	201 19	351 81	115 93
Moluncus.....	24	18 07	24 14	42 21	-
Moro.....	73	54 98	73 43	128 41	91 10
New Sweden plantation.....	157	118 24	158 03	276 27	-

COUNTY OF AROOSTOOK—CONCLUDED.

TOWNS.	No. of Scholars.	School Fund.	Mill Tax.	Total	Amount of State Tax.
No 11, R. 1 plantation . . .	147	\$110 71	\$147 97	\$258 68	\$81 89
Oakfield "	259	195 06	260 54	455 60	101 43
Perham "	56	42 18	56 34	98 52	51 88
Pleasant Ridge "	79	59 50	79 46	138 96	-
Portage Lake "	59	44 44	59 35	103 79	-
Reed "	21	15 81	21 13	36 94	-
Silver Ridge "	86	64 77	86 51	151 28	-
St. Francis "	146	109 90	146 97	256 87	110 26
St. John "	80	60 25	80 47	140 72	-
Wade "	34	25 60	34 20	59 80	-
Wallagrass "	175	131 80	176 13	307 93	47 34
Westfield "	44	33 13	44 26	77 39	83 65
Woodland "	112	84 35	112 76	197 11	58 26
Van Buren "	470	353 96	472 79	826 75	186 80
No. 9, R 6 "	-	-	-	-	77 65

COUNTY OF CUMBERLAND.

Baldwin	362	272 63	364 15	636 78	1,027 82
Bridgton	835	628 84	839 97	1,468 81	3,427 46
Brunswick	1,830	1,378 17	1,840 90	3,219 07	9,232 38
Cape Elizabeth	1,811	1,363 86	1,821 78	3,185 64	7,149 39
Casco	375	282 42	377 22	659 64	968 52
Cumberland	564	424 75	567 36	992 11	2,051 67
Deering	1,174	884 14	1,181 08	2,065 22	8,785 99
Falmouth	542	408 18	545 23	953 41	2,758 54
Freeport	668	503 07	671 98	1,174 05	3,624 15
Gorham	1,031	776 44	1,037 15	1,813 59	5,791 81
Gray	598	450 35	601 56	1,051 91	1,927 43
Harpwell	572	430 78	575 40	1,006 18	1,822 77
Harrison	355	267 36	357 11	624 47	1,221 61
Naples	405	305 00	407 41	712 41	1,077 36
New Gloucester	483	363 75	485 87	849 62	3,399 69
North Yarmouth	290	218 40	291 72	510 12	2,094 56
Otisfield	320	240 97	321 90	562 87	1,197 02
Portland	10,101	7,607 06	10,161 37	17,768 43	117,835 27
Pownal	290	218 40	291 72	510 12	1,516 06
Raymond	480	361 49	482 85	844 34	919 15
Scarboro'	612	460 90	615 64	1,076 54	2,827 01
Sebago	260	195 80	261 55	457 35	704 41
Standish	629	473 70	632 74	1,106 44	1,976 29
Westbrook	929	699 63	934 53	1,634 16	4,394 19
Windham	765	576 13	769 56	1,345 69	4,064 91
Yarmouth	613	461 65	616 65	1,078 30	4,142 02

COUNTY OF FRANKLIN.

Avon	194	146 10	195 14	341 24	600 18
Carthage	166	125 02	167 09	292 11	385 48
Chesterville	327	246 26	328 94	575 20	1,155 82
Farmington	1,007	758 37	1,013 00	1,771 37	5,802 47
Freeman	232	174 72	233 38	408 10	585 94
Industry	258	194 30	259 54	453 84	839 09
Jay	500	376 55	502 98	879 53	1,991 70
Kingfield	186	140 08	187 10	327 18	445 02
Madrid	165	124 27	166 08	290 35	224 14
New Sharon	430	323 83	432 46	756 29	1,929 63
New Vineyard	291	219 15	292 73	511 88	917 14
Phillips	455	342 67	457 70	800 37	1,505 95
Rangely	153	115 23	154 00	269 23	301 70
Salem	104	78 32	104 71	183 03	258 44
Strong	181	136 31	182 07	318 38	884 83
Temple	194	146 10	195 24	341 34	649 48
Weld	367	276 39	369 08	645 47	983 65

COUNTY OF FRANKLIN--CONCLUDED.

TOWNS	No. of Scholars.	School Fund	Mill Tax.	Total.	Amount of State Tax.
Wilton.....	460	\$346 43	\$462 74	\$809 17	\$2,385 44
Coplin plantation.....	38	28 61	38 23	66 84	93 25
Eustis ".....	138	103 92	138 92	241 84	231 03
Letter E ".....	10	7 53	10 06	17 59	51 93
Perkins ".....	64	48 20	64 38	112 58	94 18
Rangely ".....	19	14 31	19 02	33 33	-
No. 6 ".....	19	14 31	19 02	33 33	61 12
Dallas ".....	66	49 70	66 39	116 09	-
Sandy River ".....	24	18 07	24 04	42 11	-
Washington ".....	25	18 82	25 15	43 97	20 52
Lang ".....	12	9 04	12 07	21 11	79 81
Green Vale ".....	14	10 55	14 08	24 63	42 31

COUNTY OF HANCOCK.

Amherst.....	185	139 33	186 09	325 42	229 99
Aurora.....	103	77 57	103 71	181 28	128 69
Bluehill.....	630	474 45	633 75	1,108 20	1,594 80
Brooklin.....	365	274 89	367 07	641 96	750 12
Brooksville.....	510	384 08	513 04	897 12	959 17
Bucksport.....	1,127	848 74	1,133 81	1,982 55	4,887 56
Castine.....	433	326 09	435 58	761 67	1,847 95
Cranberry Isles.....	133	100 16	133 89	234 05	246 92
Deer Isle.....	1,407	1,059 61	1,415 38	2,474 99	1,554 60
Dedham.....	160	120 60	161 05	281 55	412 07
Eastbrook.....	70	52 72	70 41	123 13	157 64
Eden.....	455	342 67	457 71	800 38	788 89
Ellsworth.....	2,038	1,534 81	2,050 04	3,584 85	4,943 77
Franklin.....	432	325 34	434 57	759 91	675 58
Gouldsboro'.....	586	441 32	589 49	1,030 81	906 02
Hancock.....	365	274 89	367 07	641 96	658 06
Isle au Haut.....	92	69 29	92 54	161 83	121 83
Lamoine.....	236	177 73	237 41	415 14	571 36
Mariaville.....	138	103 92	138 92	242 84	264 06
Mt. Desert.....	359	270 37	361 00	631 37	634 54
Orland.....	574	432 28	577 41	1,009 69	1,501 63
Otis.....	110	82 84	110 65	193 49	106 23
Penobscot.....	536	403 66	539 10	942 76	912 71
Sedgwick.....	381	286 93	383 26	670 19	795 56
Sullivan.....	286	215 39	287 70	503 09	569 92
Surry.....	421	317 05	423 51	740 56	839 38
Tremont.....	773	582 15	777 60	1,359 75	1,053 60
Trenton.....	263	198 07	264 57	462 64	474 79
Waltham.....	133	100 16	133 89	234 05	231 83
Verona.....	155	116 74	156 02	272 76	205 10
Long Island.....	68	51 21	68 41	119 62	20 00
Swan Island.....	227	170 95	228 35	399 30	112 21
No 7.....	21	15 80	21 13	36 93	49 32
No. 10.....	4	3 00	4 02	7 02	31 20
No. 21, M. D.....	24	18 07	24 14	42 21	52 00
No. 33.....	45	33 89	45 27	79 16	93 60

COUNTY OF KENNEBEC.

Albion.....	406	305 76	408 42	714 18	1,510 39
Augusta.....	2,274	1,712 55	2,287 64	4,000 19	19,541 62
Belgrade.....	499	375 80	501 96	877 76	1,849 61
Benton.....	423	318 56	425 52	744 08	995 59
Chelsea.....	270	203 34	271 69	475 03	741 67
China.....	611	460 14	614 64	1,074 78	2,607 92
Clinton.....	672	506 09	676 00	1,182 09	1,737 48
Farmingdale.....	227	170 95	228 35	399 30	1,550 65
Fayette.....	300	225 93	301 78	527 71	1,133 31
Gardiner.....	1,310	986 56	1,317 90	2,304 46	8,726 67

COUNTY OF KENNEBEC—CONCLUDED.

TOWNS.	No. of Scholars	School Fund.	Mill Tax.	Total.	Amount of State Tax.
Hallowell	900	\$677 79	\$905 36	\$1,583 15	\$4,894 70
Litchfield	467	351 70	469 78	821 48	1,991 46
Manchester	227	170 95	228 35	399 30	1,266 48
Monmouth	486	366 03	488 90	854 93	2,372 30
Mt. Vernon	369	277 90	371 20	649 10	1,591 42
Pittston	789	594 20	793 61	1,387 81	2,598 72
Readfield	358	269 61	360 13	629 74	2,359 82
Rome	217	163 42	218 30	381 72	600 56
Sidney	430	323 83	432 56	756 39	2,601 88
Vassalboro'	950	715 45	955 66	1,671 11	4,528 35
Vienna	244	183 75	245 55	429 20	902 06
Waterville	1,317	991 81	1,324 84	2,316 65	5,337 56
Wayne	297	223 67	298 76	522 43	1,382 34
West Gardiner	379	285 43	381 24	666 67	1,438 67
West Waterville	608	457 88	611 62	1,069 50	2,287 52
Windsor	398	299 73	400 36	700 09	1,051 68
Winslow	488	367 51	490 94	858 45	1,883 27
Winthrop	715	538 47	719 26	1,257 73	4,513 14
Unity plantation	27	20 83	27 06	47 39	57 63

COUNTY OF KNOX.

Appleton	488	367 51	490 90	858 41	1,140 58
Camden	1,562	1,176 35	1,571 31	2,747 66	6,001 81
Cushing	249	187 52	250 48	438 00	533 39
Friendship	340	256 03	342 02	598 07	563 24
Hope	262	197 32	263 56	460 88	1,008 71
North Haven	232	174 72	233 38	408 10	612 16
Rockland	2,432	1,831 54	2,446 48	4,278 02	13,697 30
South Thomaston	693	521 90	697 12	1,219 02	1,636 37
St George	978	736 53	983 82	1,720 35	1,618 64
Thomaston	910	685 32	915 42	1,600 74	7,422 64
Union	584	439 81	587 47	1,027 28	2,138 96
Vinalhaven	1,043	785 48	1,049 22	1,834 70	1,063 86
Warren	690	519 64	694 10	1,213 74	3,343 38
Washington	450	338 90	452 68	791 58	1,162 72
Matinicus	103	77 57	103 70	181 27	78 92
Muscle Ridge plantation	29	21 84	29 17	51 01	83 58

COUNTY OF LINCOLN.

Alna	243	183 00	244 45	427 45	936 43
Boothbay	1,145	862 30	1,151 92	2,014 22	2,578 54
Bremen	345	259 82	347 05	606 87	651 77
Bristol	1,120	843 47	1,126 71	1,970 18	1,959 33
Damarisotta	425	320 07	427 53	747 60	2,681 61
Dresden	272	204 85	273 61	478 46	1,269 35
Edgecomb	360	271 12	362 04	633 16	812 00
Jefferson	666	501 57	669 97	1,171 54	1,684 17
Newcastle	566	426 26	569 38	995 64	2,795 44
Nobleboro'	445	335 13	447 65	782 78	1,154 29
Somerville	164	123 54	165 07	288 61	347 84
Southport	254	191 29	255 51	446 80	598 45
Waldoboro'	1,404	1,057 35	1,412 26	2,469 61	4,668 29
Westport	245	184 46	246 46	430 92	723 33
Whitefield	553	416 47	556 30	972 77	1,768 94
Wiscasset	652	491 03	655 88	1,146 91	2,762 88
Monhegan Isle	39	29 37	39 23	68 60	97 80

COUNTY OF OXFORD.

TOWNS	No. of Scholars.	School Fund.	Mill Tax	Total.	Amount of State Tax.
Albany.....	252	\$189 79	\$253 50	\$443 29	\$671 93
Andover.....	251	189 01	252 49	441 53	460 66
Bethel.....	755	568 60	759 50	1,328 10	2,856 81
Brownfield.....	427	321 57	429 54	751 11	999 94
Buckfield.....	467	351 70	469 78	821 48	2,222 97
Bryon.....	75	56 49	75 44	131 93	169 42
Canton.....	293	220 66	294 70	515 36	1,586 96
Danmark.....	385	289 95	387 28	677 23	1,124 05
Dixfield.....	318	239 48	319 89	559 37	1,096 05
Fryeburg.....	500	376 55	502 98	879 53	2,685 41
Gilead.....	113	85 10	113 77	198 87	300 52
Grafton.....	35	26 36	35 21	61 57	107 03
Greenwood.....	338	254 54	340 01	594 55	657 90
Hanover.....	50	37 66	50 30	87 96	233 78
Hartford.....	301	226 68	302 79	529 47	1,280 71
Hebron.....	221	166 43	222 32	388 75	890 37
Hiram.....	480	361 49	482 85	844 34	1,204 20
Lovell.....	400	301 24	402 38	703 62	1,225 77
Mason.....	44	33 13	44 16	77 29	120 35
Mexico.....	146	109 95	146 97	256 92	371 32
Newry.....	128	96 39	128 86	225 25	468 63
Norway.....	744	560 30	748 43	1,308 73	2,571 47
Oxford.....	563	424 00	566 26	790 26	2,059 60
Paris.....	980	738 04	985 83	1,723 87	3,918 04
Peru.....	325	244 76	326 93	671 69	1,033 89
Porter.....	425	320 07	427 53	747 60	1,104 63
Roxbury.....	54	40 67	54 22	94 89	195 88
Rumford.....	413	311 03	415 46	726 49	1,526 27
Stow.....	139	104 68	139 92	244 60	417 25
Stoneham.....	171	131 04	175 02	306 06	281 97
Sumner.....	414	311 78	416 46	727 24	1,532 80
Sweden.....	159	119 75	160 04	279 79	709 26
Upton.....	81	61 00	81 48	142 48	145 64
Waterford.....	431	321 58	433 57	758 15	1,617 93
Woodstock.....	397	298 98	399 35	698 33	876 21
Andover N. Surplus.....	12	9 04	12 07	21 11	15 60
Franklin plantation.....	64	48 20	64 38	112 58	142 46
Haulin's Grant plantation.....	40	30 12	40 24	70 36	-
Lincoln plantation.....	10	7 53	10 06	17 59	85 42
Milton.....	96	72 30	96 57	168 87	165 70
Riley.....	7	5 27	7 04	12 31	-

COUNTY OF PENOBSCOT.

Alton.....	191	143 84	192 23	336 07	466 72
Argyle.....	101	76 06	101 70	177 76	206 86
Bangor.....	5,254	3,956 79	5,285 29	9,242 08	40,178 76
Bradford.....	517	389 35	520 08	909 43	938 53
Bradley.....	332	250 03	333 97	584 00	634 76
Brewer.....	1,160	873 60	1,166 01	2,039 61	2,685 81
Burlington.....	240	180 74	241 43	422 17	362 22
Carnel.....	437	329 10	439 66	768 70	1,043 83
Carroll.....	242	182 25	243 44	425 69	415 42
Charleston.....	443	333 62	445 64	779 26	1,164 41
Chester.....	156	117 49	157 73	275 22	189 16
Clifton.....	137	103 17	137 91	275 08	235 89
Corinna.....	502	378 06	504 99	883 05	1,571 27
Corinth.....	464	349 44	466 76	816 20	1,735 65
Dexter.....	911	686 07	916 43	1,602 50	4,033 97
Dixmont.....	454	341 91	456 31	798 22	1,067 41
Eddington.....	253	190 54	254 54	445 08	663 04
Edinburg.....	25	18 83	25 15	43 98	77 87
Enfield.....	229	172 46	230 30	402 76	362 02
Etna.....	301	226 68	302 79	529 47	619 21

COUNTY OF PENOBSCOT—CONCLUDED.

TOWNS.	No. of Scholars.	School Fund.	Mill Tax.	Total.	Amount of State Tax.
Exeter.....	489	\$368 27	\$491 90	\$860 17	\$1,511 51
Garland.....	410	308 77	412 44	721 21	1,252 21
Glenburn.....	253	190 54	254 52	445 06	574 91
Greenbush.....	260	195 81	261 55	457 39	520 38
Greenfield.....	175	131 81	176 13	307 94	210 77
Hampden.....	1,063	800 55	1,069 34	1,869 89	2,964 10
Hermon.....	559	420 92	562 33	983 32	1,180 18
Holden.....	277	208 61	278 64	487 25	776 09
Howland.....	41	30 87	41 25	72 12	163 07
Hudson.....	288	216 89	289 71	506 60	407 51
Kenduskeag.....	250	188 28	251 49	439 77	686 87
Kingman.....	165	124 27	166 08	290 35	122 98
Lagrange.....	227	170 95	228 35	399 30	619 41
Lee.....	364	274 13	366 16	640 29	559 76
Levant.....	448	337 38	450 67	788 05	1,112 49
Lincoln.....	627	472 19	630 73	1,102 91	1,376 60
Lowell.....	149	112 21	149 98	262 19	289 59
Mattawamkeag.....	142	106 94	142 94	249 88	307 82
Maxfield.....	68	51 21	68 41	119 62	83 01
Medway.....	238	179 23	239 42	418 65	144 19
Milford.....	275	207 11	276 63	483 74	716 28
Mt. Chase.....	120	90 37	120 81	211 18	88 82
Newburg.....	325	244 76	326 93	571 69	954 72
Newport.....	488	367 51	490 90	858 41	2,167 65
Oldtown.....	1,259	948 10	1,266 50	2,214 60	2,744 36
Orono.....	976	735 03	981 81	1,716 84	2,101 21
Orrington.....	595	448 10	598 54	1,046 64	1,607 70
Passadumkeag.....	90	67 78	90 53	158 31	123 68
Patten.....	268	201 83	269 60	471 43	766 90
Plymouth.....	273	205 60	274 62	480 22	756 39
Prentiss.....	188	141 58	189 21	339 79	218 29
Springfield.....	338	254 54	340 01	594 55	490 91
Stetson.....	295	222 17	296 75	518 92	1,053 08
Veazie.....	273	205 60	274 62	480 22	675 66
Winn.....	229	172 46	230 36	402 82	385 31
Drew plantation.....	36	27 11	36 22	63 33	-
Webster plantation.....	33	24 85	33 20	58 05	99 00
Woodville.....	71	53 47	71 42	124 89	121 10
No. 1, N. D.....	36	27 12	36 22	63 33	-
No 2, Grand Falls plantation.....	25	18 83	25 15	43 98	-
Lakeville.....	50	37 66	50 30	87 96	176 26
Staceyville.....	52	39 17	52 31	91 48	120 80

COUNTY OF PISCATAQUIS.

Abbot.....	250	210 87	281 60	492 47	622 60
Atkinson.....	326	245 50	327 94	573 44	939 01
Barnard.....	46	34 64	46 28	80 92	115 42
Blanchard.....	64	48 20	64 38	112 58	132 95
Brownville.....	386	290 70	388 29	678 99	632 59
Dover.....	613	461 65	616 65	1,078 30	2,704 57
Foxcroft.....	414	311 78	416 46	728 24	1,603 06
Guilford.....	256	192 80	257 50	450 30	854 58
Greenville.....	167	125 77	168 09	293 86	267 83
Kingsbury.....	72	54 23	72 42	126 65	109 83
Medford.....	121	91 12	121 82	212 94	242 05
Monson.....	307	231 20	308 82	540 02	539 76
Milo.....	368	277 14	370 19	647 33	649 44
Orneville.....	272	204 85	273 61	478 46	321 41
Parkman.....	402	302 75	404 39	707 14	2,039 93
Sangerville.....	356	268 10	358 12	626 22	1,269 06
Sebec.....	318	239 48	319 89	559 37	764 00
Shirley.....	92	69 28	92 54	161 82	225 45
Wellington.....	259	195 06	260 54	455 60	478 65
Williamsburg.....	88	66 27	88 50	154 77	120 08

COUNTY OF SAGADAHOC.

TOWNS.	No. of Scholars	School Fund.	Mill Tax.	Total.	Amount of State Tax.
Arrowsic.....	63	\$47 45	\$63 38	\$110 83	\$413 13
Bath.....	3,170	2,387 33	3,188 98	5,576 31	25,630 00
Bowdoinham.....	578	435 29	581 34	1,016 63	2,590 06
Bowdoin.....	436	328 35	438 60	766 95	1,629 48
Georgetown.....	388	292 20	390 30	682 50	676 49
Perkins.....	18	13 55	18 11	31 66	147 36
Phippsburg.....	512	385 59	515 05	900 00	1,713 00
Richmond.....	804	605 49	808 78	1,414 27	4,973 66
Topsham.....	462	347 94	464 71	812 64	3,524 71
West Bath.....	104	78 32	104 71	183 03	520 91
Woolwich.....	380	286 18	382 25	568 43	2,393 25

COUNTY OF SOMERSET.

Anson.....	715	538 47	719 26	1,257 73	2,221 77
Athens.....	566	426 26	569 38	995 64	1,715 66
Bingham.....	302	227 44	303 79	531 23	806 08
Brighton.....	261	196 56	262 56	459 12	368 30
Cambridge.....	184	138 57	185 18	323 75	437 90
Canaan.....	513	386 34	516 07	902 41	1,389 19
Concord.....	173	130 29	174 62	304 31	367 45
Cornville.....	279	210 12	280 65	490 77	1,317 60
Detroit.....	252	189 79	253 50	443 29	568 75
Embden.....	274	206 35	275 62	481 97	832 98
Fairfield.....	1,079	812 60	1,085 42	1,898 02	4,760 43
Harmony.....	320	240 99	321 90	562 89	764 87
Hartland.....	400	301 24	402 38	703 62	1,059 40
Lexington.....	130	97 90	130 87	228 77	312 60
Madison.....	467	351 70	469 78	821 48	2,045 44
Mayfield.....	43	32 38	43 26	75 64	37 47
Mercer.....	300	225 93	301 78	527 71	1,205 09
Moscow.....	229	172 46	230 36	402 82	368 64
New Portland.....	526	396 13	529 04	923 17	1,605 97
Norridgewock.....	543	408 93	546 24	1,090 17	2,572 12
Palmyra.....	439	330 61	441 61	772 22	1,391 70
Pittsfield.....	722	543 74	726 30	1,270 04	2,078 33
Ripley.....	196	147 61	197 26	344 87	468 40
St. Albans.....	540	406 67	543 22	949 89	1,724 87
Solon.....	393	295 97	395 33	691 30	1,330 74
Skowhegan.....	1,423	1,071 66	1,431 48	2,503 14	6,335 25
Smithfield.....	238	179 23	239 42	418 65	676 04
Starks.....	362	272 63	364 05	636 68	1,129 26
Dead River plantation.....	35	26 36	35 21	61 57	153 94
Dennistown.....	32	24 10	32 19	56 29	-
Flag Staff.....	19	14 30	19 11	33 41	139 29
Highland.....	38	28 60	38 23	66 83	-
Moose River.....	50	37 66	50 30	87 96	-
West Forks.....	34	25 60	34 20	59 80	-
The Forks.....	55	41 43	55 33	96 76	-
Carratunk.....	59	44 44	59 35	103 79	-
Carrying Place.....	19	14 31	19 11	33 42	-
Jackmantown.....	38	28 61	38 23	66 84	-
No. 1, R. 2, W. K. R., pl....	47	35 39	47 28	82 67	-

COUNTY OF WALDO.

TOWNS.	No. of Scholars	School Fund.	Mill Tax.	Total.	Amount of State Tax.
Belfast	1,745	\$1,314 16	\$1,755 40	\$3,069 76	\$10,657 15
Belmont	208	156 64	209 24	365 88	408 27
Brooks	275	207 11	276 63	483 74	802 75
Burnham	496	373 54	498 95	872 49	772 23
Frankfort	441	332 11	443 63	775 74	885 81
Freedom	248	186 76	249 48	436 24	768 02
Islesboro'	450	338 91	452 60	791 51	617 54
Jackson	222	167 19	223 32	390 51	708 30
Knox	357	268 86	359 12	627 98	875 75
Liberty	310	233 46	311 84	545 30	777 37
Lincolntonville	781	588 17	785 65	1,373 82	1,752 48
Monroe	445	335 10	447 65	782 75	1,310 64
Montville	488	367 51	490 99	858 41	1,563 02
Morrill	185	139 33	186 19	325 52	534 13
Northport	292	219 91	293 73	513 64	725 26
Palermo	410	308 77	412 44	721 21	968 70
Prospect	254	191 29	255 50	446 79	740 03
Searsport	551	414 96	554 29	969 25	1,205 16
Searsport	756	569 35	760 50	1,329 85	4,152 56
Stockton	657	494 79	660 90	1,155 69	3,206 23
Swanville	261	196 56	262 56	559 12	562 10
Thorndike	233	175 47	234 39	409 86	1,061 19
Troy	438	329 85	440 60	770 43	936 04
Unity	409	308 02	411 43	719 45	1,540 61
Waldo	275	207 11	276 63	483 74	578 36
Winterport	1,147	863 80	1,153 93	2,017 73	2,407 44

COUNTY OF WASHINGTON.

Addison	455	342 67	457 71	800 38	1,056 90
Alexander	218	164 17	219 30	383 47	296 94
Baileyville	180	135 56	181 06	316 62	215 20
Baring	132	99 40	132 88	232 28	385 56
Beddington	59	44 44	59 35	103 79	128 39
Calais	2,519	1,919 65	2,564 08	4,483 73	6,104 80
Centerville	50	37 66	50 00	87 66	168 72
Charlotte	188	141 58	189 21	330 79	268 80
Cherryfield	706	531 69	710 21	1,241 90	1,741 63
Columbia	236	177 70	237 41	415 11	513 24
Columbia Falls	237	178 48	238 41	416 89	708 54
Cooper	160	120 50	161 05	281 55	140 08
Crawford	94	70 79	94 55	165 34	121 94
Cutler	349	262 83	351 07	613 90	442 87
Danforth	190	143 09	191 22	334 31	203 39
Deblois	57	42 93	57 34	100 27	72 27
Dennysville	263	198 07	264 57	462 64	798 27
East Machias	826	622 06	830 92	1,452 98	2,330 00
Eastport	1,262	950 42	1,269 52	2,219 94	3,607 96
Eaton	102	76 82	102 70	179 52	160 00
Edmunds	168	126 52	169 00	295 52	346 46
Harrington	496	373 54	498 95	872 49	999 64
Jonesboro'	213	160 40	214 07	374 47	349 15
Jonesport	607	457 13	610 41	1,067 54	628 14
Lubec	820	617 54	824 88	1,442 42	1,242 60
Machias	1,013	762 89	1,019 04	1,781 93	3,918 15
Machiasport	652	491 03	655 88	1,146 91	791 88
Marion	85	64 02	85 50	149 52	120 36
Marshfield	149	112 20	149 98	262 18	286 15
Meddybemps	80	60 25	80 47	140 72	96 82
Milbridge	656	494 04	659 91	1,153 95	1,362 67

COUNTY OF WASHINGTON—CONCLUDED.

TOWNS.	No. of Scholars,	School Fund.	Mill Tax	Total.	Amount of State Tax.
Northfield.....	80	\$60 25	\$80 47	\$140 72	\$212 34
Pembroke.....	1,101	829 16	1,107 66	1,936 82	1,558 66
Perry.....	468	352 45	470 79	823 24	825 04
Princeton.....	442	332 87	444 63	777 50	724 20
Robbinston.....	370	278 65	372 09	650 74	510 07
Steuben.....	421	317 05	423 51	740 56	748 81
Talmadge.....	39	29 37	39 23	68 60	1 18 30
Topsfield.....	225	169 45	226 34	395 79	332 36
Trescott.....	284	213 88	285 68	499 56	173 02
Vanceboro'.....	150	112 97	150 99	263 96	160 00
Wesley.....	150	112 97	150 99	263 96	256 04
Whiting.....	173	130 29	174 17	304 41	299 33
Whitneyville.....	237	178 48	238 41	416 89	446 19
Codyville plantation.....	30	22 59	30 18	52 77	111 86
Jackson Brook plantation.....	100	75 31	100 69	176 00	-
Waite plantation.....	37	27 86	37 22	65 08	115 12
No. 7, R 2.....	73	54 98	73 43	128 41	105 85
No. 14.....	66	49 71	66 40	116 11	60 31
No. 18.....	16	12 05	16 10	23 15	-
No. 21.....	72	54 23	72 42	126 65	81 36

COUNTY OF YORK.

Acton.....	329	247 77	330 95	578 72	1,311 46
Alfred.....	325	244 76	326 93	571 69	1,711 53
Berwick.....	819	616 79	823 87	1,440 66	2,569 62
Biddef rd.....	3,837	2,889 64	3,859 86	6,749 50	22,751 66
Buxton.....	813	612 27	817 84	1,430 11	3,225 91
Cornish.....	397	298 98	399 35	698 33	1,245 28
Dayton.....	206	155 14	207 23	362 37	969 81
Elliot.....	588	442 82	591 50	1,034 32	2,147 92
Hollis.....	511	384 83	514 05	898 88	1,781 95
Kennebunk.....	950	715 40	955 66	1,671 46	6,316 11
Kennebunkport.....	758	570 85	762 52	1,333 37	3,611 94
Kittery.....	1,128	849 49	1,134 82	1,984 31	2,497 36
Lebanon.....	615	463 16	618 68	1,081 82	2,102 26
Limerick.....	490	369 06	492 96	862 02	1,755 31
Limington.....	525	395 38	528 13	923 51	2,093 73
Lyman.....	297	223 67	298 76	522 43	1,384 07
Newfield.....	365	274 89	367 17	642 06	1,198 33
North Berwick.....	620	466 92	623 69	1,090 61	2,295 28
Parsonsfield.....	592	445 84	595 52	1,041 36	2,532 93
Saco.....	1,974	1,486 62	1,985 75	3,472 37	12,478 99
Shapleigh.....	367	276 40	369 18	645 58	1,007 18
Sanford.....	801	603 23	805 77	1,409 00	2,247 43
South Berwick.....	891	671 00	896 30	1,567 30	3,277 42
Waterboro'.....	522	393 12	525 11	918 23	1,460 96
Wells.....	947	713 18	952 64	1,665 82	2,742 15
York.....	855	643 91	860 09	1,504 00	3,093 24

RECAPITULATION.

COUNTIES.	Scholars	School Fund.	Mill Tax.	Total.
Androscoggin	14,225	\$10,712 85	\$14,309 58	\$25,022 43
Aroostook	13,882	10,454 54	13,964 67	24,419 21
Cumberland	26,894	20,253 87	27,054 40	47,308 27
Franklin	6,099	4,593 16	6,135 34	10,728 50
Hancock	13,845	10,426 67	13,927 56	24,354 23
Kennebec	16,658	12,545 14	16,757 28	29,302 42
Knox	11,045	8,318 00	11,110 83	19,428 83
Lincoln	8,898	6,701 10	8,951 02	15,652 12
Oxford	11,507	8,665 94	11,575 58	20,241 52
Penobscot	25,137	18,930 67	25,286 98	44,217 65
Piscataquis	5,207	3,921 39	5,238 03	9,159 42
Sagadahoc	6,915	5,207 69	6,956 21	12,163 90
Somerset	12,295	9,259 37	12,368 27	21,627 64
Waldo	12,334	9,288 73	12,407 50	21,696 23
Washington	17,786	13,394 64	17,892 00	31,286 64
York	20,522	15,455 12	20,644 31	36,099 43
	223,249	\$168,128 88	\$224,579 56	\$392,708 44

DELINQUENT TOWNS.

As directed by chapter 215, Resolves of 1874, I annex a statement of the indebtedness of each town and plantation for the State tax imposed thereon from the year 1868 to 1875.

The indebtedness of towns and plantations for the State tax assessed prior to 1868 is quite small. A considerable portion of such indebtedness to the State is due from the town of Mayfield; this town has not paid a State tax since 1854, and is now indebted to the State, on account of State tax, in the sum of \$855.26. There is to the credit of said town on the books of this office, school funds and in bonds issued for the equalization of the municipal war debt, \$630.99.

The standing of the town with the State is given for the information of the Legislature, as I learn it is the intention of the officers of the town to apply for an abatement of the whole or a part of the State tax assessed against them since 1854.

The State tax assessed and available for 1875 was \$1,124,286. There has been collected of that tax \$1,098,784, leaving the sum of \$25,503 uncollected, including balance of tax due on wild lands. There is due delinquent towns and plantations school funds to nearly the amount of their State indebtedness, which they cannot draw from the Treasury until their State tax is adjusted.

STATEMENT showing the amount due from delinquent Towns and Plantations on account of State tax, from the year 1868 to December 31, 1875, as appears from the books in this office:

TOWNS.	1868.	1869.	1870.	1871.	1872.	1873.	1874.	TOTAL.
Mayfield	\$46 85	\$65 48	\$56 08	\$46 77	\$53 76	\$46 77	\$46 77	\$315 63
D'Aigle pl. (Fort Kent)	85 04	118 88	-	-	-	-	-	203 92
Eaton Grant.....	51 13	-	-	-	-	-	-	51 13
Codyville pl.....	-	-	27 69	-	-	-	-	27 69
No. 9, R. 6 pl.....	-	-	116 33	96 99	111 49	96 99	96 99	518 79
Pleasant Ridge.....	-	-	133 09	110 95	127 32	110 95	110 95	593 26
Lincoln pl.....	-	-	-	3 46	-	-	106 76	110 22
Masardis	-	-	-	-	80 60	197 79	197 79	476 18
Barnard.....	-	-	-	-	-	39 46	144 18	183 64
Eastbrook	-	-	-	-	-	86 93	196 93	283 86
Green Vale	-	-	-	-	-	23 87	52 87	76 74
Lang pl.....	-	-	-	-	-	74 73	99 73	174 46
Monhegan pl.....	-	-	-	-	-	60 18	26 15	86 33
Whiting.....	-	-	-	-	-	373 97	373 97	747 94
Alton.....	-	-	-	-	-	-	326 45	326 45
Aurora.....	-	-	-	-	-	-	160 74	160 74
Buxton.....	-	-	-	-	-	-	3,155 80	3,155 80
Dayton.....	-	-	-	-	-	-	649 86	649 86
Dedham.....	-	-	-	-	-	-	514 82	514 82
Dead River.....	-	-	-	-	-	-	92 36	92 36
Farmingdale.....	-	-	-	-	-	-	345 35	345 35
Flag Staff.....	-	-	-	-	-	-	123 95	123 95
Gorham.....	-	-	-	-	-	-	2,837 58	2,837 58
Harmony.....	-	-	-	-	-	-	655 48	655 48
Hudson.....	-	-	-	-	-	-	509 00	509 00
Kingsbury.....	-	-	-	-	-	-	137 16	137 16
Kingman.....	-	-	-	-	-	-	153 65	153 65
Lexington.....	-	-	-	-	-	-	243 50	243 50
Letter E pl.....	-	-	-	-	-	-	5 21	5 21
Manchester.....	-	-	-	-	-	-	377 99	377 99
Monticello.....	-	-	-	-	-	-	694 59	694 59
Musele Ridge.....	-	-	-	-	-	-	104 23	104 23
North Yarmouth.....	-	-	-	-	-	-	1,067 65	1,067 65
Peru.....	-	-	-	-	-	-	100 00	100 00
Shirley.....	-	-	-	-	-	-	178 86	178 86
Standish.....	-	-	-	-	-	-	1,076 41	1,076 41
Stockton.....	-	-	-	-	-	-	2,966 01	2,966 01
Strong.....	-	-	-	-	-	-	401 29	401 29
St. Francis.....	-	-	-	-	-	-	23 12	23 12
Temple.....	-	-	-	-	-	-	328 17	328 17
Turner.....	-	-	-	-	-	-	1,583 79	1,583 79
Waldoboro'	-	-	-	-	-	-	1,795 34	1,795 34
Waterboro'	-	-	-	-	-	-	400 00	400 00
Total.....	-	-	-	-	-	-	-	\$24,858 15

CHAPTER 244, LAWS OF 1874.

I respectfully call the attention of the Legislature to chapter 44, laws of 1872, and chapter 244, laws of 1874, as these acts appear to be in conflict with the general laws of the State in relation to the redemption of lands sold for taxes, and if allowed to remain on the statute book they will, I fear, embarrass the State Treasurer in his land sales for the non-payment of such taxes. The act

of 1874 makes no provision as to how it shall be determined that the purchaser of such lands has failed to receive a valid and sufficient title to the same.

FIRE-PROOF SAFE.

The present vault in this office, in which is deposited for safe keeping valuable securities, books and papers belonging to the State, is not, in my judgment, fire proof, and as an additional protection against fire, I would advise that the Treasurer be authorized to procure a fire and burglar proof safe to be placed inside of the vault in his office, and recommend that an appropriation be made for that purpose.

ESTIMATES FOR 1876.

Included in the statement of estimated expenditures for the ensuing year is \$10,000 to the "East Maine Seminary." This sum will be due that institution in 1876, by virtue of a resolve approved February 28, 1867. Upon this sum the State has paid, semi-annually, to said seminary, interest since 1867.

There is also included in the estimates \$2,500.00 for rent of armories. This appropriation is rendered necessary by an amendment to section 86, chapter 307 of the public laws of 1865, approved March 4, 1874. Several claims under said amendment for money expended by cities and towns for rent of armories furnished military companies within their respective limits, are now before the Council, but cannot be adjusted until an appropriation is made by the Legislature for such purposes. To pay outstanding bills of this class and provide for those that may be presented the ensuing year, an appropriation of about the sum above named will be required.

To meet the estimated expenditures for 1876, a tax of four mills on the dollar will be required. If appropriations are authorized for extraordinary expenditures, an increase of the rate of taxation will be necessary. The payment of all such expenditures from the State Treasury should be deferred until the tax assessed to meet such appropriations reach the Treasury.

The estimated receipts into the State Treasury for 1876 are based upon the supposition that existing laws for the raising of revenue, other than by direct taxation, will be continued in force.

SAVINGS BANKS.

I annex a table showing the returns made to this department by the several savings banks in this State, on the last Saturday preceding the first Monday of May and November, 1875, with the amount of deposits returned, and the tax paid by each.

The section of the act of 1874 requiring the banks to return to the State Treasurer the cost, par and actual value of all securities held by them, has not been enforced. But few of the banks have made such returns. The information called for should be furnished to the public in the annual report of the Bank Examiner. He, having access to all the securities held by savings banks, should not only give to the public the standing of the banks, but also furnish the information called for in the ninth section of the act of 1874. As will be noticed by reference to the annexed table, the tax due from the Winthrop Savings Bank remains unpaid. The affairs of the bank are now in the hands of the Receiver. There is no good reason why the tax due from this bank should not be paid in full.

BANKS.	AVERAGE DE- POSITS,		AVERAGE DE- POSITS,	
	May 1, 1875.	TAX, May 1, '75.	Oct. 30, 1875.	TAX, Oct. 30, '75.
Androscoggin County	\$665,776 67	\$3,328 88	\$733,931 21	\$3,669 65
Auburn	977,127 32	4,885 64	963,325 84	4,816 63
Augusta	2,076,238 95	10,381 19	2,217,895 55	11,089 48
Bangor	2,320,431 79	11,602 15	2,291,772 02	11,458 86
Bath Savings Institution	1,665,953 25	8,329 76	1,703,568 54	8,517 84
Belfast	974,504 47	4,872 52	994,167 00	4,970 84
Bethel	57,447 31	287 23	66,598 86	332 99
Biddeford	559,818 29	2,799 09	576,856 33	2,884 28
Boothbay	8,656 12	43 28	9,741 23	-
Brewer	37,009 68	185 04	38,972 10	194 86
Bridgton	152,782 51	763 96	168,849 93	844 25
Brunswick Savings Institution	440,396 00	2,201 98	415,789 97	2,078 94
Bucksport	164,525 23	822 62	183,264 00	946 31
Buxton and Hollis	89,649 47	448 25	99,502 00	497 51
Calais	271,136 22	1,355 68	283,438 75	1,417 19

RETURNS MADE BY THE SAVINGS BANKS—Continued.

BANKS.	AVERAGE DE-	TAX,	AVERAGE DE-	TAX,
	POSITS, May 1, 1875.	May 1, '75	POSITS, Oct. 30, 1875.	Oct. 30, '75.
Camden	\$312,685 64	\$1,563 43	\$317,540 11	\$1,587 70
Dexter	243,055 17	1,215 28	245,830 22	1,229 15
Eastport	89,792 53	448 96	102,469 80	512 34
Fairfield	52,573 04	262 86	69,767 08	348 84
Franklin County	226,189 16	1,130 94	238,778 42	1,193 89
Gardiner	1,034,786 00	5,173 93	1,074,399 50	5,371 99
Gorham	84,671 40	423 36	91,828 96	459 14
Hallowell	427,097 38	2,135 49	420,208 17	2,101 04
Hancock County	55,707 59	278 53	60,272 53	301 36
Hartland	19,481 67	97 40	20,137 41	100 68
Houlton	19,461 32	97 30	32,215 72	161 07
Kennebec	347,185 83	1,735 92	392,163 09	1,960 81
Kennebunk	120,000 50	600 00	140,001 00	700 00
Lewiston Institution for Savings	945,151 86	4,725 75	868,281 35	4,341 40
Limerick	-	-	3,408 00	17 04
Lubec	4,745 33	23 72	4,907 33	24 53
Machias	387,691 36	1,938 45	388,321 18	1,941 60
Maine	3,633,002 14	18,165 01	3,699,891 19	18,499 45
Mechanics'	-	-	30,045 64	150 23
Newport	211,032 78	1,055 16	211,300 21	1,056 50
North Anson	24,617 38	123 08	26,599 10	133 00
Norway	316,608 48	1,583 04	343,902 21	1,719 51
Orono	83,667 80	418 34	85,474 08	427 37
Pembroke	33,987 00	169 93	37,034 33	185 17
Penobscot	496,608 09	2,483 04	502,638 51	2,513 19
Peoples (Lewiston)	-	-	34,239 10	171 20
Peoples Twenty-Five Cent ..	564,173 14	2,820 86	560,394 89	2,801 97
Phillips	28,851 66	144 26	26,257 67	131 29
Piscataquis County	33,588 52	167 94	51,738 49	258 69
Portland	4,132,852 00	20,664 26	4,226,044 03	21,130 22

RETURNS MADE BY THE SAVINGS BANKS—Concluded.

BANKS.	AVERAGE DE- POSITS, May 1, 1875.	TAX, May 1, '75.	AVERAGE DE- POSITS, Oct. 30, 1875.	TAX, Oct. 31, '75.
Richmond.....	\$111,912 95	\$559 56	\$119,613 40	\$598 06
Rockland.....	831,618 52	4,158 09	865,256 07	4,326 28
Saccarappa.....	-	-	66 38	33
Saco.....	136,844 65	684 22	156,955 17	784 78
Saco and Biddeford.....	1,392,643 82	6,963 22	1,377,033 83	6,885 17
Searsport.....	64,512 54	322 57	77,761 90	388 80
Skowhegan.....	400,236 11	2,001 18	419,266 32	2,096 33
Solon.....	33,472 33	167 41	35,664 04	178 32
South Berwick.....	208,699 22	1,043 49	206,553 28	1,032 77
South Paris.....	53,451 63	267 25	73,346 77	366 73
Stockton.....	5,657 95	28 28	5,184 71	25 92
Thomaston.....	452,260 49	2,261 30	451,813 19	2,259 06
Topsham and Brunswick.....	-	-	12,635 73	63 18
Waterville.....	550,042 33	2,750 21	521,654 63	2,608 27
West Waterville.....	108,771 34	543 86	107,959 69	539 80
Winthrop.....	99,634 99	498 17	112,558 91	-
Wiscasset.....	201,319 62	1,006 60	217,789 97	1,088 95
Tremont.....	700 47	3 50	464 95	2 33
York County.....	594,559 09	2,972 80	593,651 92	2,968 25
Total.....	\$29,637,056 00	\$148,185 22	\$30,414,993 51	\$161,463 34

The average monthly return of deposits in Savings Banks, as returned, under oath, to this office, for the six months ending the 30th day of October, 1875, was \$30,414,993.

In the interest of the State, I cannot refrain from expressing the hope that no attempt will be made, at the present session of the Legislature, to change the law now in force, relating to Savings Banks. The banks, if I am correctly informed, are generally satisfied with the law as it is, and would prefer, for the present at least, that it should continue in force. The tax now imposed on deposits is a reasonable and just one; and with the exemption

from municipal taxation which the present law authorizes, depositors cannot, justly, complain of the small tax assessed by the State.

It may not be out of place for me to say, that my attention has been called to a printed bill, "relating to Savings Banks," which it is proposed to present to the Legislature. This bill, if it should become a law, would largely reduce the revenue that the State now derives from the tax on Savings Banks. It not only reduces the rate of taxation, but allows banks to deduct from their deposits the amount of United States bonds they hold, and retains the provision in the present law exempting deposits from municipal taxation. The friends of the Savings Banks cannot fail to see that such legislation as this bill proposes, might result in unfriendly legislation to the banks, and secure the passage of a law allowing assessors of cities and towns access to their books with a view to municipal taxation.

The bill, I regret to say, will come before the Legislature with the endorsement of the Bank Examiner. If, in his judgment, savings banks are unable to declare six per cent. annually, let their dividends be reduced, either by an agreement among themselves, or if necessary, limit by an amendment to the present law the rate of interest which they shall pay to five per cent., but no change in the rate of the State tax now imposed should be made.

LAND OFFICE.

The receipts from the Land Office the past year have been \$57,409.32, to wit:

On general account	\$23,351 24
On account of permanent school fund.....	30,674 91
" lands reserved for public uses....	3,383 17
	<hr/>
	\$57,409 32

The above sums were received into the State Treasury as follows:

March 10, 1875.....	\$1,000 00
" 23,	2,985 40
June 3,	438 66
August 12,	3,248 10
September 10,	1,610 33
October 1,	2,640 73
" 8,	8,201 71

October 15,	.....	\$5,084 28
“ 16,	.....	2,037 96
“ 20,	.....	116 56
“ 25,	.....	2,042 17
“ 26,	.....	5,084 28
November 6,	.....	747 14
“ 19,	.....	2,913 00
“ 27,	.....	800 00
December 1,	.....	15,459 00
“ 20,	.....	2,000 00
“ 28,	.....	1,000 00
		<hr/>
		\$57,409 32

The receipts from the Land Office the ensuing year will be from collections on notes payable to the order of the State Treasurer, but in the hands and under the entire control of the Land Agent. Receipts from that source the coming year are estimated at \$35,000. Notes payable to the State are not always met as promptly, when due, as the same kind of securities when payable to private parties, hence such estimates are not entirely reliable.

Notes given to the State and payable to the order of the Treasurer should be in his possession. Bills incurred by the Land Agent in the discharge of his official duties should be paid in the same manner as other bills against the State—on warrant drawn by Governor and Council. The practice has been for the Land Agent to collect all the securities in his office and pay all bills incurred in his department, and account for the balance due the State in settlement at the close of the year.

The public lands having been nearly all disposed of, receipts from that source will soon cease.

TRUST FUNDS.

In the Treasurer's report for 1874 is given a brief summary of the several trust funds in charge of the State Treasurer. A few changes only have been made the past year in these funds, to wit: The sinking fund of 1865 was abolished at the close of the present year. A registered bond of this State for ten thousand dollars, held in trust for the President and Trustees of Bates College, was in February last delivered to the Trustees of that institution on an order of the Governor and Council, dated January 29th, 1875. A

receipt for said bond, signed by the Treasurer of said College, is on file in this office.

The permanent school fund has been increased by the payment into the State Treasury of \$30,674.91, by the Land agent, the proceeds of sales of land set apart for school purposes. Said fund now amounts to the sum of \$400,558.02. Lands reserved for public uses—this fund has been increased \$3,383.17, and now amounts to \$152,165.08. All other trust funds described in said report remain unchanged.

Trust funds held by the State constitute no part of the cash balance in the Treasury at the close of the year.

S. C. HATCH, *State Treasurer.*