

MAINE STATE LEGISLATURE

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PUBLIC DOCUMENTS OF MAINE:

BEING THE

ANNUAL REPORTS

OF THE VARIOUS

Public Officers  Institutions

FOR THE YEAR

1894.

VOLUME I.

AUGUSTA:

BURLEIGH & FLYNT, PRINTERS TO THE STATE.

1894.

THIRD ANNUAL REPORT

OF THE

BOARD OF STATE ASSESSORS

OF THE

STATE OF MAINE.

1893.



AUGUSTA:

BURLEIGH & FLYNT, PRINTERS TO THE STATE.

1893.

REPORT.

AUGUSTA, December 1, 1893.

To the Honorable Governor and the Executive Council:

The Board of State Assessors would respectfully submit the following report:

By section 7, chapter 103, of the Acts of 1891, this Board is required to make a report to the Governor and Council of its proceedings, and include therein a tabular statement of all statistics derived from the returns from local assessors.

The returns from a very small number of towns and plantations have not been received. In such cases we have substituted returns of the previous year. We are pleased to say that an examination of said returns, and a comparison with our last previous report, will show a healthy growth in State valuation as returned by local assessors, of over five millions dollars in the aggregate amount. We also give schedules of all corporations on which State taxes were assessed during the year.

ANDROSCOGGIN COUNTY.

Towns.	Number of polls.	Rate of taxation.	Real estate, resident.	Real estate, non-resident.	Personal estate, resident.	Personal estate, non-resident.	Total value.	Money at interest.	Town debt.	Live stock.
Auburn.....	3,459	.02	\$4,371,105	\$406,890	\$1,180,294	\$20,615	\$5,978,904	\$32,575	\$198,563	\$ 176,049
Durham.....	260	.021	232,940	54,645	47,375	105	335,065	.....	2,000	41,955
East Livermore.....	456	.018	351,265	47,230	97,575	10,178	506,248	10,900	.....	41,594
Greene.....	248	.0118	223,220	16,620	54,247	125	294,212	1,000	1,640	44,228
Leeds.....	285	.0127	214,150	23,585	63,722	3,365	304,822	2,333	.....	56,352
Lewiston.....	5,325	.021	9,119,735	953,339	1,611,915	125,143	11,810,135	12,500	1,214,600	128,937
Lisbon.....	1,083	.0138	1,362,097	74,580	211,200	1,435	1,649,482	5,560	8,939	45,773
Livermore.....	334	.02	260,815	71,250	58,591	8,090	398,746	.....	506	48,283
Mechanic Falls.....	421	.0188	519,130	140,635	94,253	54,215	799,293	7,000	16,000	30,162
Minot.....	220	.028	238,590	54,615	61,445	5,090	329,700	6,800	2,500	23,681
Poland.....	313	.023	478,632	84,560	97,312	9,495	670,029	4,275	12,000	68,802
Turner.....	602	.0177	486,340	41,480	134,170	160	662,150	10,270	6,165	92,906
Wales.....	140	.017	136,680	15,820	32,940	550	185,990	1,550	400	22,055
Webster.....	266	.01475	275,130	38,740	69,201	4,643	387,744	5,200	.....	28,081
	13,403	.....	\$18,230,889	\$2,023,989	\$3,814,327	\$243,322	\$24,312,527	.....	.....	\$54,658

STATE ASSESSORS' REPORT.

ANDROSCOGGIN COUNTY—CONTINUED.

Towns.	Railroad stock.		Bank stock.		Trust company stock.		Loan building company stock.		Gas company stock.		Water company stock.		Electric light company stock.	
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Auburn			2526	\$236,507	790	\$53,880								
Durham			11	1,100										
East Livermore				5,539										
Greene			37	3,700		4,000								
Leeds			19	1,900										
Lewiston			1821	184,734	39	3,190								\$2,000
Lisbon			92	9,200										
Livermore			22	1,350										
Mechanic Falls	1	\$10	38	3,800										
Minot	1	10	2	200	10	1,000								
Poland														
Turner			83	9,580										
Wales			12	1,200										
Webster			13	1,300										

ANDROSCOGGIN COUNTY—CONTINUED.

Towns.	Electric rail- road company stock.		Horse railroad company stock.		Other company stock.		Railroad prop- erty.	Water com- pany prop- erty.	Electric light company prop- erty.	Electric rail- road prop- erty.	Horse railroad property.	Gas company property.	Companies not otherwise enumerated.
	No.	Value.	No.	Value.	No.	Value.							
Auburn.....							\$17,700		\$24,000				
Durham.....													
East Livermore.....													
Greene.....							1,220						
Leeds.....							1,500						
Lewiston.....							122,750	\$200,000			\$10,500	\$65,000	\$525,000
Lisbon.....							3,500						
Livermore.....													
Mechanic Falls.....							6,000						
Minot.....													
Poland.....							800						
Turner.....													
Wales.....							5,000						
Webster.....													

ANDROSCOGGIN COUNTY—CONTINUED.

Towns.	Cotton mills, white.		Cotton mills, colored.		Woolen mills.		Pulp mills.		Paper mills.		Saw mills.		Other mills.	
	Spin.	Value.	Spin.	Value.	Sets.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Auburn	\$150,000	.....	.....	.....	.....	.....	.....	.....	.....	2	\$2,100	.....	.....
Durham	2	950	.....	.....
East Livermore
Greene
Leeds	2	1,000	.....	.....
Lewiston	197,933	2,499,444	79,200	\$1,391,284	21 $\frac{3}{4}$	\$116,500	.....	.....	.....	.....	.....	54,000	.....	\$25,000
Lisbon	20,416	244,992	.....	.....	28	325,000	1	\$30,000	.....	.....	.....	16,800	1	1,300
Livermore	1	42,000	.....	.....	.....	2,275	2	1,200
Mechanic Falls	4	\$31,000	.....	1,900	1	2,000
Minot
Poland	1	4,000
Turner	4	15,000	.....	.....	.....	.....	.....	.....	5	3,300
Wales	4,500
Webster	9 $\frac{1}{2}$	51,800	.....	.....	.....	.....	.....	.....	2	5,700

ANDROSCOGGIN COUNTY—CONTINUED.

Towns.	Machinery.	Finished products in mills.	Material in stock.	Shipping.		Logs and lumber.	Wood and bark.	Buildings on other's land.	Estates held by administrators.	Carriages.		Musical instruments.	
				Tons.	Value.					No.	Value.	No.	Value.
Auburn							\$9,750				\$17,000		\$39,673
Durham									33	1,310	32	1,215	
East Livermore							2,925	\$ 50		1,250		3,045	
Greene								975	66	3,095	49	1,979	
Leeds						\$ 1,600					34	2,060	
Lewiston	\$53,400	\$138,113	\$527,207			62,000	16,713		371	21,830		42,065	
Lisbon						22,000		2,070		985	93	6,357	
Livermore						8,160				2,608		1,630	
Mechanic Falls	37,000							400	48	2,145	66	4,065	
Minot								700	9	440		1,065	
Poland						1,410				1,630		3,120	
Turner	400		359			3,200		1,325	69	2,800	53	2,150	
Wales							470		16	495	26	920	
Webster			30,666					750		515		1,670	

STATE ASSESSORS' REPORT.

ANDROSCOGGIN COUNTY—CONCLUDED.

Towns.	Furniture.	Stock in trade.	Value of town property.	Value of other property.	Value of property exempt by vote.	Value of wharf property.	School houses.		Other educational institutions.	Total amount of personal property.
							No.	Value.		
Auburn	\$6,700	\$525,570					30	\$23,000		51,200,909
Durham		1,900								47,480
East Livermore	500	36,629	\$ 200					3,500		107,753
Greene		1,800	1,500			\$5,065	10	2,000		54,372
Leeds		2,850								67,094
Lewiston	8,800	516,045	1,111,279	\$9,527	8,650			235,400	\$130,000	1,737,061
Lisbon	2,700	117,950	3,500				17	21,400		212,835
Livermore		4,650	1,500					3,100		66,681
Mechanic Falls		62,050		1,116			4	11,500		148,468
Minot		4,500								66,493
Poland	12,000	15,600	4,000				15	7,500		106,837
Turner		11,350	2,563			600				134,530
Wales		800				355		2,500		33,490
Webster		6,200				400	10	2,900		73,844

AROOSTOOK COUNTY.

Towns.	No. of polls.	Rate of taxation.	Real estate, resident.	Real estate, non-resident.	Personal estate, resident.	Personal estate, non-resident.	Total value.	Money at interest.	Town debt.	Live stock.
Amity *	92	.022	\$19,685	\$24,270	\$9,535	\$240	\$53,730			\$8,542
Ashland	163	.0126	100,365	1,233	56,291	1,940	159,829	\$1,600	\$364	31,369
Bancroft	79	.014	13,313	25,519	6,953	1,008	46,793			7,961
Benedicta	72	.021	24,943	5,968	12,924		43,835	250	1,000	11,454
Blaine	165	.015	88,185	8,210	46,005	1,029	143,429	4,400		27,434
Bridgewater	232	.014	133,813	16,644	49,193	350	200,000	4,900	10,485	28,668
Caribou	955	.025	568,886	58,600	189,566	10,917	827,969	20,525	36,892	71,884
Easton	220	.021	123,250	6,505	37,778		167,533	2,900		28,963
Port Fairfield	844	.022	519,741	34,020	199,866	18,665	772,292	15,550	17,175	104,839
Port Kent *	367	.016	66,863	210	48,875	400	116,348	8,300		26,730
Frenchville	430		111,876	1,132	73,517		186,325			61,078
Grand Isle	183	.0086	121,645	21,636	44,523	2,684	190,488	6,080		22,869
Haynesville	72	.0185	22,865	15,835	14,614		53,314		500	11,634
Hersey	42	.016	8,762	25,248	7,532		41,542		700	7,532
Houlton	302	.017	138,936	14,970	40,445		194,351	2,450		34,637
Houlton	1186	.015	1,310,894	107,866	828,814	22,357	2,269,931	242,850		85,571
Island Falls	70	.025	45,409	33,012	23,981	1,833	103,875	3,669	3,370	12,138
Limestone	207	.019	114,448	7,403	34,541		156,392		2,346	26,267
Linneus	215	.0186	127,396	22,602	41,220	37	171,255	1,335		36,672
Littleton	262	.008	232,965	22,400	47,560		302,631			46,046
Ludlow	90	.0115	47,540	19,702	14,316	3,662	85,220			17,172
Madawaska	292	.011	69,342	5,370	89,256	453	156,021	11,147		29,956
Mapleton	175	.021	112,061		29,259		141,320			26,242
Mars Hill	192	.0121	109,240	18,534	36,610	566	164,470		1,056	32,186
Masardis	71	.016	34,180	5,210	14,217		53,707		136	13,717
Monticello	280	.0125	217,645	20,885	39,872		278,402	2,000		28,472
New Limerick	139	.01	114,106	20,175	47,406	2,662	184,349			22,599
Orient	62	.0171	11,904	15,294	6,740	4,026	37,554			5,388
Presque Isle	862	.0162	700,215	57,495	283,445	14,140	1,055,205	41,350	17,828	134,080
Sherman	208	.016	85,545	13,265	46,930	290	145,940	4,225	734	26,825
Smyrna	92	.0135	39,895	30,880	12,809	2,933	86,517	1,400		163
Van Buren *	211	.012	81,704	39,596	44,056	2,750	159,100	4,200	800	19,495
Washburn	290	.019	126,214	16,535	43,695	2,360	189,204			38,395
Weston	100	.016	20,283	10,679	9,395		40,357		931	8,770
Woodland	261	.018	84,450	8,197	30,939	9,963	133,549		1,000	29,460

Plantations.									
Cary *	81	.034	9,475	2,618	3,885		15,978		3,855
Castle Hill.....	124	.014	46,745	12,765	17,256		76,766	239	16,565
Caswell.....	62	.017	15,955	9,164	5,162		30,281	450	4,594
Chapman.....	54	.015	13,235	12,865	4,980	1,300	32,440		4,680
Connor.....	103	.025	14,800	6,763	5,322		26,885		4,922
Crystal.....	75	.018	24,015	15,628	14,951		54,594	400	14,080
Cyr.....	91	.017	18,715	6,345	6,331	200	31,591		6,614
Dyer Brook.....	62	.012	21,270	18,333	8,558	125	48,316		8,558
Eagle Lake *	54		30,984		6,290		37,274		2,807
Garfield.....	23	.0027	18,048	16,373	7,399	50	41,870	1,700	4,621
Glenwood.....	32	.01	6,375	18,364	2,385		27,124		2,385
Hamlin.....	99	.024	47,920	1,390	15,151		64,371		13,501
Hammond.....	31	.0036	13,864	21,554	4,163		39,581	50	3,943
Macwahoc.....	67	.015	15,190	10,425	9,314	370	35,239		6,407
Merrill.....	63	.0175	18,085	20,789	7,622		46,496	500	7,622
Moro.....	47	.018	15,560	15,447	5,894	85	36,386		5,974
Nashville.....	12	.025		21,250	3,625		24,875		2,140
New Canada *	65	.009	9,638	3,855	4,164		17,657		4,080
New Sweden.....	196	.0163	71,165	4,940	26,539	305	102,549		19,891
Oakfield.....	170	.017	40,089	13,537	23,189	69	76,884		21,938
Oxbow *	30	.07	8,857	5,160	6,660		20,677		6,668
Perham.....	197	.017	46,050	14,480	22,562		83,092		18,582
Portage Lake.....	36	.0065	10,469	7,152	6,213		23,825		6,213
Reed.....	101	.058	14,601	45,398	13,846	9,690	83,446	500	7,421
St. Francis.....	90	.0075	7,438		4,563		12,461		3,627
St. Johns *	4	.006	10,473	10,367	6,629		27,469		4,561
Silver Ridge.....	43	.0312	8,143	7,948	3,294	374	19,759		3,323
Wade.....	37	.0145	8,590	28,893	5,499		42,922	700	4,061
Wallagrass *	11	.0115	3,486	9,843	11,936	2,561	27,832		7,915
Westfield.....	54	.0045	22,160	21,800	8,321		52,281		8,321
	11,513		\$6,330,420	\$1,103,84	\$2,834,817	\$120,214	\$10,365,298		\$1,366,960

* Returns of 1892.

AROOSTOOK COUNTY—CONTINUED.

Towns.	Railroad stock.		Bank stock.		Trust company stock.		Loan building company stock.		Gas company stock.		Water company stock.		Electric light company stock.	
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Amity														
Ashland.....				\$3,400										
Bancroft.....														
Benedicta.....														
Blaine.....			44	4,450										
Bridgewater.....			3	300										
Caribou.....			335	21,271										
Easton.....			3	300										
Fort Fairfield.....				16,260										
Fort Kent.....														
Frenchville.....														
Grand Isle.....														
Haynesville.....														
Hersey.....														
Hodgdon.....			7	700										
Houlton.....		\$2,000	1,262	148,675										
Island Falls.....											730	\$14,600		
Limestone.....														
Linneus.....			14	875										
Littleton.....			2	200										
Ludlow.....														
Madawaska.....														
Mapleton.....			1	100										
Mars Hill.....			3	300										
Masardis.....														
Monticello.....														
New Limerick.....			7	700										
Orient.....														
Presque Isle.....			330½	32,055										\$4,500
Sherman.....														
Smyrna.....														
Van Buren.....														
Washburn.....														

AROOSTOOK COUNTY—CONTINUED.

Towns.	Electric rail-road company stock.		Horse railroad company stock.		Other company stock.		Railroad property.	Water company property.	Electric light company property.	Electric rail-road property.	Horse railroad property.	Gas company property.	Companies not otherwise enumerated.
	No.	Value.	No.	Value.	No.	Value.							
Amity.....													
Ashland.....													
Baneroft.....													
Benedicta.....													
Blaine.....													
Bridgewater.....													
Caribou.....							\$3,500		\$5,000				
Easton.....													
Fort Fairfield.....							2,500	\$5,100					
Fort Kent.....													
Frenchville.....													
Grand Isle.....													
Haynesville.....													
Hersey.....													
Hodgdon.....													
Houlton.....					470	\$5,640	11,550	3,200	3,000				* \$19,000
Island Falls.....													
Limestone.....													
Linneus.....													
Littleton.....													
Ludlow.....													
Madawaska.....													
Mapleton.....													
Mars Hill.....													
Masardis.....													
Monticello.....													
New Limerick.....													
Orient.....													
Presque Isle.....													
Sherman.....							5,500						
Smyra.....													
Van Buren.....													
Washburn.....													

Weston													
Woodland.....													
Plantations.													
Cary													
Castle Hill													
Caswell													
Chapman													
Connor.....													
Crystal.....													
Cyr													
Dyer Brook.....													
Eagle Lake.....													
Garfield.....													
Glenwood.....													
Hamlin.....													
Hammond.....													
Macwahoc.....													
Merrill.....													
Moro.....													
Nashville													
New Canada.....													
New Sweden.....													
Oakfield.....													
Oxbow													
Perham.....													
Portage Lake.....													
Reed.....													
St. Francis.....													
St. John.....													
Silver Ridge.....													
Wade.....													
Wallgrass.....													
Westfield.....													

1,000

* New England Dressed Meat Company.

AROOSTOOK COUNTY—CONTINUED.

Towns.	Cotton mills, white.		Cotton mills, colored.		Woolen mills.		Pulp mills.		Paper mills.		Saw mills.		Other mills.	
	Spin.	Value.	Spin.	Value.	Sets.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Amity*														
Ashland														
Bancroft														
Benedicta														
Blaine														
Bridgewater											2	\$2,800	1	\$400
Caribou											2	6,500	7	10,200
Easton														
Fort Fairfield											5	14,650	7	10,400
Fort Kent*														5,200
Frenchville											4	1,870	8	6,975
Grand Isle											2	600	14	14,296
Haynesville											1	1,000		
Hersey														
Hodgdon														
Houlton					1	\$3,000						10,900		16,200
Island Falls														
Limestone											2	4,800	5	7,740
Linnetts											1	500		
Littleton														
Ludlow														
Madawaska											3	1,515	4	4,515
Mapleton											2	5,000		
Mars Hill											3	3,000		
Masardis														
Monticello														
New Limerick											4	5,400		
Orient														
Presque Isle												7,700		
Sherman											2	1,600	3	4,400
Smyrna														
Van Buren*											2	2,000	3	10,500
Washburn											1	3,000		

AROOSTOOK COUNTY—CONTINUED.

Towns.	Machinery.	Finished products in mills.	Material in stock.	Shipping.		Logs and lumber.	Wood and bark.	Buildings on other's land.	Estates held by administrators.	Carriages.		Musical instruments.	
				Tons.	Value.					No.	Value.	No.	Value.
Amity*.....													
Ashland.....						\$1,195		\$1,700			\$200		\$1,780
Bancroft.....													
Benedicta.....									8	400		5	100
Blaine.....												18	500
Bridgewater.....						1,000	\$1,000					18	875
Caribou.....						4,900		6,650	44	2,720		19	1,323
Easton.....													
Fort Fairfield.....						2,400							323
Fort Kent*.....											50		
Frenchville.....	\$3,140									63	4,200		
Grand Isle.....	2,270			3	\$140	6,286			265	4,480			250
Haynesville.....									10	500		12	480
Hersey.....													
Hodgdon.....						800							
Houlton.....	15,400					7,050	12,000	17,150	13	800		34	910
Island Falls.....						675	1,446	30	1,325	56	7,475	235	18,435
Limestone.....										56	1,227		255
Linneus.....										54	1,555		244
Littleton.....						1,320							
Ludlow.....													
Madawaska.....	2,700					500			17	445		13	330
Mapleton.....						460			78	2,304			150
Mars Hill.....												15	530
Masardis.....												33	1,640
Monticello.....													
New Limerick.....						3,436	8,379	300	12	655		16	1,041
Orient.....							4,026						
Presque Isle.....							2,000	300		\$2,750			6,395
Sherman.....											1,890		380
Smyrna.....											430		315
Van Buren*.....						950			157	3,419			725
Washburn.....						2,100		100	19	640			670

Weston									12	135	16	250
Woodland					3,400				93	1,632	15	310
Plantations.												
Cary												
Castle Hill											15	401
Caswell									11	348	2	80
Chapman					1,650							
Connor					300							
Crystal												
Cyr							75		57	517		
Dyer Brook							125					
Eagle Lake										420		23
Garfield	965								13	515	5	415
Glenwood												
Hamlin									120	1,420	3	130
Hammond											3	170
Macwahoc		200			283							24
Merrill												
Moro												
Nashville												
New Canada												
New Sweden					5,045						12	508
Oakfield					540							
Oxbow												
Perham					2,000			225				255
Portage Lake												
Reed							9,600	2,725				
St. Francis												
St. John	1,500				500							
Silver Ridge	75								5	115	3	55
Wade												130
Wallagrass										240		
Westfield												

* Returns of 1892.

AROOSTOOK COUNTY—CONCLUDED.

Towns.	Furniture.	Stock in trade.	Value of town property.	Value of other property.	Value of prop-erty exempt by vote.	Value of wharf property.	School houses.		Other educa-tional institu-tions.	Total amount of personal property.
							No.	Value.		
Amity		\$ 425		\$838						\$ 9,805
Ashland.....		17,000	\$500				6	\$900		58,244
Bancroft.....							4	600		7,961
Benedicta.....		720	575					800		12,924
Blaine		9,900								47,034
Bridgewater.....		3,800		† 7,500						49,543
Caribou.....	\$1,700	64,259	4,050	457	\$11,000					200,483
Easton.....		5,775	400							37,772
Fort Fairfield.....	1,000	59,392	5,600				26	18,000		218,531
Fort Kent.....				8,320						49,275
Frenchville.....		8,630								73,917
Grand Isle.....		4,350					5	650		47,207
Haynesville.....		2,000			1,000		3	600		14,614
Hersey.....			300					1,000		7,532
Hodgdon.....	658	2,200	800		400		10	2,000		49,645
Houlton.....	1,850	271,895	20,650	15,980				32,000		851,171
Island Falls.....		5,049		100				2,250		25,814
Limestone.....		5,875					10	4,000		34,541
Linneus.....		2,375					9	1,500		41,257
Littleton.....			500							47,566
Ludlow.....				775			4	1,000		17,978
Madawaska.....		2,255		30,697			12	3,000		89,709
Mapleton.....		1,927								29,259
Mars Hill.....		2,450	800				9	3,600		36,576
Masardis.....		500			1,500		3	1,000		14,217
Monticello.....		9,400								39,872
New Limerick.....		12,958	125				6	1,200		59,068
Orient.....		1,352								10,766
Presque Isle.....		69,620		2,305	20,000		24	9,000		297,585
Sherman.....		15,300						3,000		47,130
Smyrna.....		1,396	475				4	800		15,742
Van Buren.....		7,985	3,000	9,560	3,000					46,806
Washburn.....		4,150	1,925					2,700		46,055

Weston		240				3	300	9,395
Woodland		1,000	700			9	2,000	40,902
Plantations.								
Cary			200					
Castle Hill		350				1	1,350	17,256
Caswell		100				2	300	5,162
Chapman						2	375	6,280
Connor		100						5,322
Crystal			471			5	800	14,951
Cyr						5	250	6,531
Dyer Brook						5	600	8,683
Eagle Lake								6,290
Garfield	1,185					1	400	7,449
Glenwood								2,385
Hamlin		60						15,151
Hammond			220	220		1	200	4,163
Macwahoc		2,800	100			2	600	9,714
Merrill			100	1,500		3	400	7,622
Moro								5,979
Nashville						1	300	3,625
New Canada				84				4,164
New Sweden		1,400	800			6	1,000	26,844
Oakfield		780				7	1,000	23,258
Oxbow								20,585
Perham		1,500				4	600	22,512
Portage Lake								6,213
Reed		3,700				4	800	23,446
St. Francis						3	350	4,963
St. John		1,200						6,629
Silver Ridge		100						3,323
Wade			200			4	1,000	5,499
Wallgrass								2,561
Westfield						3	700	8,321

* Returns of 1892.

† Tannery.

CUMBERLAND COUNTY.

Towns.	Number of polls.	Rate of taxation.	Real estate, resident.	Real estate, non-resident.	Personal estate, resident.	Personal estate, non-resident.	Total value.	Money at interest.	Town debt.	Live stock.
Baldwin	301	.01	\$224,735	\$62,825	\$ 47,970	\$ 4,110	\$ 339,640	\$ 2,600	\$ 7,163	\$32,346
Bridgton	818	.0132	841,172	78,187	335,057	20,240	1,284,656	122,825	27,300	81,542
Brunswick	1,527	.015	2,305,590	269,125	852,076	36,503	3,463,294	276,633	59,171	78,411
Cape Elizabeth	1,429	.0184	1,105,160	661,870	157,256	43,270	1,967,556	10,150	33,500	63,168
Casco	210	.012	188,777	35,100	44,301	3,165	271,943	4,400	* 400	31,901
Cumberland	460	.014	406,145	82,520	179,445	1,415	669,525	62,730	21,677	41,800
Deering	1,560	.019	2,109,815	583,540	481,105	36,150	3,210,610	132,775	67,232	81,199
Falmouth	423	.013	516,790	136,480	214,670	10,505	878,445	31,710	.....	53,465
Freeport	695	.0144	773,585	66,296	376,582	4,531	1,221,000	81,076	.....	47,375
Gorham	734	.0156	831,764	199,830	236,277	6,146	1,274,017	16,450	3,000	92,096
Gray	368	.0134	467,759	41,740	83,057	.....	592,556	15,700	.....	50,232
Harpwell	483	.0117	382,210	91,450	130,020	.....	603,680	2,000	.....	29,868
Harrison	296	.01	318,823	24,326	74,711	1,000	418,860	4,050	.....	45,906
Naples	227	.0161	130,000	15,065	77,320	2,325	224,710	37,000	.....	23,100
New Gloucester	226	.01175	402,325	50,925	454,714	1,305	909,269	316,869	3,000	53,575
North Yarmouth	197	.01340	223,580	41,335	81,652	50	346,617	26,100	.....	33,244
Otisfield	206	.015	165,610	26,660	61,010	.....	253,280	8,700	1,200	40,715
Portland	11,049	.0205	20,261,106	4,150,206	12,067,300	343,390	36,823,990	3,268,446	1,367,660	182,743
Pownall	217	.021	191,620	27,110	52,496	.....	271,226	4,800	.....	34,826
Raymond	243	.014	139,530	22,490	32,455	185	194,480	2,108	.....	1,475
Scarborough	465	.0143	503,721	208,114	106,219	10,510	828,564	17,080	.....	62,845
Sebago	194	.0174	103,519	9,575	28,390	2,750	144,225	1,200	.....	22,055
Standish	430	.014	323,820	92,700	98,475	4,250	519,245	8,700	.....	41,640
Westbrook	1,912	.0195	1,340,484	912,945	368,841	682,250	3,304,570	79,903	13,102	46,010
Windham	534	.0125	462,989	271,675	116,691	52,508	903,863	20,995	.....	62,011
Yarmouth	671	.025	802,523	46,960	302,508	4,378	1,156,369	120,821	7,325	24,878
	25,945	.....	\$35,522,957	\$8,219,043	\$17,060,648	\$1,272,942	\$62,075,590	.....	.....	\$1,385,015

* In favor of town.

CUMBERLAND COUNTY—CONTINUED.

Towns.	Railroad stock.		Bank stock.		Trust company stock.		Loan building company stock.		Gas company stock.		Water company stock.		Electric light company stock.	
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Baldwin														
Bridgton			22	\$400										
Brunswick		\$13,000	1631	198,369	70	\$7,500								
Cape Elizabeth			260	19,460			50	\$3,300						
Casco														
Cumberland			411	35,155	21	2,100								
Deering			787	81,830	35	3,500								
Falmouth			75	8,420										
Freeport				67,510										
Gorham	9	900	658	59,445	38	3,800								
Gray			25	2,500										
Harpwell			105	10,550										
Harrison			13	1,180										
Naples				10,400										
New Gloucester				65,845										
North Yarmouth		309	87	8,563	10	1,130								
Otisfield				900										\$ 2,400
Portland			11,127	1,063,445	734	73,400				\$339,000		\$449,000		75,000
Pownal			76	6,820										
Raymond														
Scarborough				15,200										
Sebago														
Standish			283	25,810										
Westbrook			40	3,875	169	19,900								
Windham			56	5,100	3	300								
Yarmouth	5	2,030	443	45,633	22	2,200						1,900		

CUMBERLAND COUNTY—CONTINUED.

Towns.	Electric rail-road company stock.		Horse railroad company stock.		Other company stock.		Railroad prop-erty.	Water com-pany property.	Electric light company prop-erty.	Electric rail-road property.	Horse railroad property.	Gas company property.	Companies not otherwise enumerated.
	No.	Value.	No.	Value.	No.	Value.							
Baldwin							\$2,700						
Bridgton							2,250						
Brunswick							25,000		\$10,000			\$7,500	
Cape Elizabeth					46	\$1,150	69,000						\$55,500
Casco													
Cumberland						325							
Deering					65	1,225	21,050	\$605		\$14,400			
Falmouth						175							
Freeport						13,733							
Gorham							5,905	700					
Gray							1,500						
Harpswell													
Harrison													
Naples													
New Gloucester													
North Yarmouth							1,500						
Otisfield													
Portland							1,181,400	225,060	20,500		\$57,600	111,400	
Pownal													
Raymond													
Scarborough													
Sebago													
Standish							8,500	22,300					
Westbrook							9,900		4,500	2,500			
Windham													
Yarmouth				500			1,800						

CUMBERLAND COUNTY—CONTINUED.

Towns.	Cotton mills, white.		Cotton mills, colored.		Woolen mills.		Pulp mills.		Paper mills.		Saw mills.		Other mills.	
	Spin.	Value.	Spin.	Value.	Sets.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Baldwin.....														
Bridgton.....						\$75,000						\$3,100		\$12,025
Brunswick.....	45,360	\$550,000						\$26,000						55,000
Cape Elizabeth.....														
Caso.....														
Cumberland.....														
Deering.....														
Falmouth.....										2	1,600			4,900
Freeport.....														
Gorham.....							1	10,000			4	7,100	† 2	36,700
Gray.....														
Harpwell.....														1,300
Harrison.....										2	2,300			5,750
Naples.....							4	2,150						
New Gloucester.....										4	3,000			
North Yarmouth.....														
Otisfield.....										4	2,300			
Portland.....														
Pownal.....										2	1,960			
Raymond.....											840			
Scarborough.....														
Sebago.....										2	2,025		2	1,400
Standish.....										3½	8,700		2	900
Westbrook.....	9,580	73,300	20,544	\$329,000							989,660			23,200
Windham.....					6	35,000	1	84,000			3	5,000	* 1	23,000
Yarmouth.....		23,000					1	165,345			1	1,000	1	3,000

* Powder mill.

† Oriental Powder Company.

STATE ASSESSORS' REPORT.

CUMBERLAND COUNTY—CONTINUED.

Towns.	Machinery.	Finished products in mills.	Material in stock.	Shipping.		Logs and lumber.	Wood and bark.	Buildings on other's land.	Estates held by administrators.	Carriages.		Musical instruments.	
				Tons.	Value.					No.	Value.	No.	Value.
Baldwin.....						\$3,200		\$700					\$ 2,965
Bridgton.....					\$ 1,650	4,750		350	\$10,000		\$ 8,420		14,960
Brunswick.....				3,964	71,396					156	13,345	101	10,725
Cape Elizabeth.....	\$700			2,665	38,089			15,500				62	5,525
Casco.....						300							
Cumberland.....					21,885	346		2,275			2,805		4,035
Deering.....	30,200		\$1,000	2,295	42,086		\$ 500	7,230	1,000		16,795		36,125
Falmouth.....			450	1,768	21,525	1,265	1,065	3,650	77,500	95	5,885	100	5,865
Freeport.....					96,688				6,000		8,070		9,330
Gorham.....	2,300					5,050	1,900	4,325			6,395		5,400
Gray.....													
Harpswell.....					79,352			550					
Harrison.....	75					1,765					100		4,060
Naples.....	100				700	1,300		2,300					2,165
New Gloucester.....	1,000					3,340	1,100	2,400			1,465		4,075
North Yarmouth.....	3,775							615			2,290		3,485
Otisfield.....						2,600				30	145	50	1,950
Portland.....	387,175			39,734	909,880			201,900	577,800	1,706	109,620		185,415
Pownal.....												40	2,750
Raymond.....					100								
Scarborough.....	1,500					350		8,679			2,375		
Sebago.....					625	1,150		140				34	1,570
Standish.....	1,950				1,500	5,400		1,650		17	645	120	4,280
Westbrook.....	26,300					11,600		6,000			4,715		15,300
Windham.....		\$45,060				1,675	12,900	1,700	2,010	71	2,335	83	3,820
Yarmouth.....	8,000			2,077	22,545					46	2,875	48	3,950

CUMBERLAND COUNTY—CONCLUDED.

Towns.	Furniture.	Stock in trade.	Value of town property.	Value of other property.	Value of property exempt by vote.	Value of wharf property.	School houses.		Other educational institutions.	Total amount of personal property.
							No.	Value.		
Baldwin	\$250	\$ 4,875	\$3,000	\$3,450				\$ 2,500		\$52,080
Bridgton		24,575	2,000	3,825		\$150		15,000		355,297
Brunswick	19,000	191,500	77,500	8,700	\$20,000			63,000		888,579
Cape Elizabeth	2,300	40,900	40,777	984	15,000					200,526
Casco		7,700					2	2,000		47,466
Cumberland	550	6,300	2,500						\$6,500	180,860
Deering	13,300	52,990	21,166	15,000	3,000			60,000		517,255
Falmouth		5,830	2,500	8,100			12	7,200		225,175
Freeport	10,375	72,075	1,500	18,200	16,000		12	10,600		381,119
Gorham	1,000	43,362			2,000		16	20,000		242,423
Gray		14,625	2,200				12	2,400	10,000	83,057
Harpwell		7,700	350					7,600	500	130,020
Harrison	1,000	17,900	3,500		5,500		11	4,450		75,711
Naples		2,680	3,000	127,600		150	13	3,900		79,645
New Gloucester		4,350	3,000	1,000	1,800					456,019
North Yarmouth		2,200	500	275	825					81,702
Otisfield		2,800	1,200		600		13	3,000		61,010
Portland	308,449	5,061,057	315,053		415,000	907,300				12,412,690
Pownal		3,300	3,050				11	2,437		52,446
Raymond		2,480	500		7,200			2,350		32,640
Scarborough	4,300	4,400	4,600							116,729
Sebago		1,650	1,985				9	2,400		31,140
Standish		11,150			2,500			5,500		102,725
Westbrook		64,470	97,221	770,547						1,051,141
Windham		10,450	4,000	713	38,270			5,600		169,199
Yarmouth		63,250	2,200	16,304	2,400	2,100	9	15,090	7,500	306,886

FRANKLIN COUNTY.

Towns.	Number of polls.	Rate of taxation.	Real estate, resident.	Real estate, non-resident.	Personal estate, resident.	Personal estate, non-resident.	Total value.	Money at interest.	Town debt.	Live stock.
Avon.....	137	.026	\$76,020	\$21,875	\$34,980	\$65	\$132,940	\$3,725	\$5,680	\$30,820
Carthage.....	14	.03	44,380	28,955	22,094	.....	95,429	.....	6,864	17,942
Chesterville.....	196	.02	181,235	40,095	45,945	1,239	268,505	4,700	5,579	32,830
Eustis.....	111	.013	61,620	9,828	26,786	.....	98,234	250	500	16,286
Farmington.....	910	.0136	1,112,535	116,680	529,040	3,715	1,761,970	154,875	17,000	106,733
Freeman.....	117	.015	71,060	7,471	35,609	215	114,355	1,000	509	33,589
Industry.....	132	.025	69,340	11,135	24,739	127	105,332	400	10,000	21,533
Jay.....	458	.0095	360,575	327,670	89,436	1,272	778,953	7,300	205	70,558
Kingfield.....	170	.016	142,070	25,169	49,833	.....	217,063	6,800	.....	22,857
Madrid.....	174	.026	33,640	17,561	21,888	.....	73,089	.....	619	17,761
New Sharon.....	303	.019	286,136	31,175	76,638	.....	394,008	1,520	8,926	53,819
New Vineyard.....	153	.0212	115,725	16,615	44,954	1,289	178,583	1,800	.....	35,609
Phillips.....	375	.016	304,361	21,857	147,360	.....	473,578	9,700	4,244	62,624
Rangley.....	192	.015	94,895	35,785	47,165	170	178,015	1,400	3,090	24,834
Salem.....	48	.017	30,080	5,698	12,227	2,850	50,855	500	.....	19,353
Strong.....	189	.0145	172,860	6,615	46,488	.....	225,963	1,000	1,500	42,388
Temple.....	134	.018	85,159	17,519	32,794	1,244	136,716	3,925	2,611	24,956
Weld.....	257	.019	110,050	13,258	53,488	.....	1,6796	1,800	3,872	41,149
Wilton.....	497	.012	432,230	27,037	190,867	.....	650,134	38,130	.....	83,232
Coplin Plantation.....	22	.005	11,900	7,810	7,370	.....	27,080	.....	.....	7,395
Dallas Plantation.....	36	.075	6,837	7,366	5,381	.....	19,584	.....	.....	5,077
Greenvale Plantation.....	* 10	.009	2,335	1,645	1,789	.....	5,769	.....	.....	1,789
Letter E Plantation.....	6	.009	1,633	7,280	1,216	2,500	12,631	.....	.....	1,116
Perkins Plantation.....	23	.039	10,025	2,590	3,473	.....	16,088	.....	.....	3,223
Rangley Plantation.....	15	.005	3,540	6,400	2,400	.....	12,349	.....	.....	2,409
	4,789	.....	\$3,820,302	\$815,080	\$1,553,960	\$14,677	\$6,204,019	.....	.....	\$776,262

* Return of 1892.

FRANKLIN COUNTY—CONTINUED.

Towns.	Railroad stock.		Bank stock.		Trust company stock.		Loan building company stock.		Gas company stock.		Water company stock.		Electric light company stock.	
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Avon														
Carthage														
Chesterville			10	\$1,000				\$1,500						
Eustis														
Farmington			819	60,600	838			\$3,800						
Freeman														
Industry				500										
Jay			15	1,500	14			1,400						
Kingfield														
Madrid														
New Sharon			37	3,700										
New Vineyard			18	1,800	7			700	1	\$100				
Phillips				35,460				4,950						
Rangeley	40	\$2,400												
Salem														
Strong			24	2,400										
Temple														
Weld														
Wilton				13,694										
Coplin Plantation														
Dallas Plantation														
Greenville Plantation														
Letter E Plantation														
Perkins Plantation														
Rangeley Plantation														

FRANKLIN COUNTY—CONTINUED.

Towns.	Electric rail-road company stock.		Horse railroad company stock.		Other company stock.		Railroad prop-erty.	Water com-pany property.	Electric light company prop-erty.	Electric rail-road property.	Horse railroad property.	Gas company property.	Companies not otherwise enumerated.
	No.	Value.	No.	Value.	No.	Value.							
Avon.....													
Carthage.....													
Chesterville.....													
Eustis.....													
Farmington.....							\$5,200	\$25,750	\$1,200				
Freeman.....													
Industry.....													
Jay.....							5,000						* \$10,500
Kingfield.....							700						
Madrid.....													
New Sharon.....													
New Vineyard.....													
Phillips.....							3,600						
Rangeley.....							800						4,000
Salem.....													
Strong.....													
Temple.....													
Weld.....													
Wilton.....							1,500						
Coplin Plantation.....													
Dallas Plantation.....													
Greenville.....													
Letter E Plantation.....													
Perkins Plantation.....													
Rangeley Plantation.....													

* Granite quarries.

FRANKLIN COUNTY—CONTINUED.

Towns.	Cotton mills, white.		Cotton mills, colored.		Woolen mills.		Pulp mills.		Paper mills.		Saw mills.		Other mills.	
	Spin.	Value.	Spin.	Value.	Sets.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Avon.....											3	\$2,200		
Carthage.....														
Chesterville.....														
Eustis.....											2	2,500		\$425
Farmington.....														
Freeman.....											1	600		
Industry.....											1	650	* 2	600
Jay.....							2	\$150,000	2	\$101,000	1	400		
Kingfield.....											1	1,200		† 3,200
Madrid.....											1	\$,150		1,500
New Sharon.....											1	900		1,550
New Vineyard.....											1	1,100	4	4,800
Phillips.....						\$900					1	3,400		
Rangeley ..											1	4,900		
Salem.....											2	1,100		300
Strong.....											2		† 2	5,000
Temple.....											3	2,600		
Weld.....														
Wilton.....					6	26,250					3	3,600	§ 3	3,100
Coplin Plantation.....														
Dallas Plantation.....														
Greenvale Plantation.....														
Letter E Plantation.....														
Perkins Plantation.....														
Rangeley Plantation.....														

* Box mills.

† Novelty and wood turning.

‡ Toothpick mill, box mill.

§ Saw mill, hay knife factory, peg mill.

FRANKLIN COUNTY—CONTINUED.

Towns.	Machinery.	Finished products in mills.	Material in stock.	Shipping.		Logs and lumber.	Wood and bark.	Buildings on other's land.	Estates held by administrators.	Carriages.		Musical instruments.	
				Tons.	Value.					No.	Value.	No.	Value.
Avon													
Carthage						\$3,392							\$335
Chesterville						1,000		\$40					790
Eustis								25				18	725
Farmington						86.5		1,795	\$87,140	336	\$10,350	115	7,790
Freeman													
Industry						450					175		350
Jay												29	1,200
Kingfield						2,000			2,000			28	1,820
Madrid						3,477							
New Sharon										111	2,946	37	1,435
New Vineyard					\$400	2,900							
Phillips			\$5,500										
Rangeley									4,000				
Salem													
Strong	\$2,000								950				
Temple						700							
Weld						3,108				61	1,410	28	725
Wilton						2,960			485		845		790
Coplin Plantation						1,200			30		418		2,445
Dallas Plantation													
Greenvale Plantation													
Letter E Plantation													
Perkins Plantation						100							
Rangeley Plantation						250							

FRANKLIN COUNTY—CONCLUDED.

Towns.	Furniture.	Stock in trade.	Value of town property.	Value of other property.	Value of property exempt by vote.	Value of wharf property.	School houses.		Other educational institutions.	Total amount of personal property.
							No.	Value.		
Ayon			\$250				10	\$500		\$35,045
Carthage		8,425								2,049
Chesterville		2,935		\$1,000						47,753
Eustis		9,500	1,500				4	1,000		26,786
Farmington	\$1,750	85,650	4,000	10,757	8,150					552,555
Freeman			450							36,786
Industry		1,125					7	1,500		35,824
Jay		8,340	4,000		1,780		8	800		24,875
Kingfield	400	13,500					2	2,000		90,797
Madrid		550					1	2,000		43,533
New Sharon		6,567	50	251	2,500		15	675		21,588
New Vineyard		2,600						2,000		76,637
Phillips		29,126	750		1,600			3,000		66,243
Rangeley		12,550	1,000					1,500		147,560
Salem		300					2	200		47,691
Strong								2,000		15,077
Temple		1,000	200		400					46,487
Weld		5,450								34,063
Wilton		44,700	5,000		3,600					33,487
Coplin Plantation							1	150		190,867
Dallas Plantation							1	600		7,570
Greenale Plantation							1	600		5,281
Letter E Plantation				2,500			1	200		1,789
Perkins Plantation							3	200		3,761
Rangeley Plantation							1	150		3,473
										2,469

STATE ASSESSORS' REPORT.

HANCOCK COUNTY.

Towns.	Number of polls.	Rate of taxation.	Real estate, resident.	Real estate, non-resident.	Personal estate, resident.	Personal estate, non-resident.	Total value.	Money at interest.	Town debt.	Live stock.
Amberst	107	.0275	\$55,684	\$13,812	\$32,358	\$750	\$162,604	\$ 960	.....	\$912,168
Aurora	52	.02	20,740	9,858	10,387	.....	40,985	1,140	.....	7,921
Bluehill	515	.0138	339,885	91,495	134,995	8,010	565,385	12,000	.....	41,860
Brooklin	284	.0212	120,405	11,210	28,740	180	160,535	.....	.....	11,685
Brooksville	323	.02	127,847	18,850	43,405	214	190,316	3,300	.....	24,403
Bucksport	771	.0241	589,570	52,357	371,634	1,920	1,015,481	119,475	\$140,800	50,034
Castine	252	.0212	152,214	53,053	116,775	712	322,754	64,300	1,988	8,696
Cranberry Isles	116	.011	59,753	12,578	25,107	480	97,918	3,610	.....	1,720
Deer Isle	869	.0218	308,915	26,193	114,417	2,350	451,875	.....	.....	26,679
Dedham	95	.0265	32,105	22,842	12,984	200	68,131	300	431	10,654
Eastbrook	65	.0123	24,148	11,817	9,172	1,700	46,837	.....	.....	8,666
Eden	694	.0235	1,031,254	1,561,328	220,246	19,990	2,832,818	20,750	91,920	48,377
Ellsworth	1,350	.025	1,138,410	112,975	495,936	.....	1,747,321	58,850	51,190	65,080
Franklin	326	.014	166,879	25,060	87,881	1,575	281,395	4,465	600	22,894
Gouldsboro	552	.0165	194,575	120,247	67,495	5,661	387,978	.....	2,815	27,766
Hancock	258	.019	113,283	79,075	35,838	1,995	230,191	1,323	3,000	15,873
Ile au Haut	44	.022	11,777	38,665	4,037	4,046	58,525	.....	.....	2,963
Lamoine	158	.015	107,575	24,594	38,386	.....	170,555	3,850	.....	9,656
Mariaville	75	.02	35,341	17,348	10,149	115	63,153	.....	700	9,179
Mount Desert	342	.0165	203,312	203,427	56,605	3,039	524,383	.....	.....	25,219
Orland	361	.02	174,836	29,745	69,157	910	274,648	3,175	6,271	34,604
Otis	61	.03	8,419	9,162	4,248	342	22,171	.....	1,000	3,913
Penobscot	315	.02	175,772	9,643	56,541	.....	241,956	8,275	1,000	28,601
Sedgwick	255	.0174	124,875	11,493	43,013	322	179,703	975	.....	21,257
Sullivan	374	.0135	234,660	102,875	62,900	3,225	403,660	3,400	1,200	21,994
Surry	281	.0185	125,412	16,688	34,031	360	176,491	.....	2,300	21,206

Tremont	651	.02	318,580	75,645	93,682	2,685	490,592	1,200	1,408	22,156
Trenton	146	.01117	84,588	25,023	16,284	1,928	127,823			13,458
Verona	72	.0243	41,245	12,925	6,330	90	61,190			4,045
Waltham	72	.01	45,554	15,720	12,121		73,395			10,391
Swan's Island Plantation.....	163	.015	89,260	8,670	41,342	1,780	141,052			8,046
Long Island Plantation.....	64	.01	4,969	10,150	6,447	800	22,366			1,557
No. 21 Plantation	16	.015	1,859	3,595	1,110		6,564			1,110
No. 33 Plantation	40	.015	6,125		1,634		7,759		1,408	1,634
	10,119		\$6,318,826	\$2,838,318	\$2,365,987	\$65,379	\$11,588,510			\$625,465

HANCOCK COUNTY—CONTINUED.

Towns.	Railroad stock.		Bank stock.		Trust company stock.		Loan building company stock.		Gas company stock.		Water company stock.		Electric light company stock.	
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Amherst.....														
Aurora.....														
Bluehill.....			24 $\frac{1}{2}$	\$2,000							12	\$2,000		
Brooklin.....														
Brooksville.....			3	300										
Bucksport.....			522 $\frac{1}{2}$	52,250										
Castine.....			110 $\frac{1}{2}$	11,050										
Cranberry Isles.....														
Deer Isle.....														
Dedham.....														
Eastbrook.....														
Eden.....			478	41,710										
Ellsworth.....			759	75,655	53	\$4,505								
Franklin.....			71	7,100										
Gouldsboro.....														
Hancock.....			65	5,200										
Isle au Haut.....												1,000		
Lamoine.....			36	3,600										
Mariaville.....														
Mount Desert.....			9	900										
Orland.....			42	4,200										
Otis.....														
Penobscot.....	6	500												
Sedgwick.....			24	2,400										
Sullivan.....			15	1,500										
Surry.....			15	1,500										

HANCOCK COUNTY—CONTINUED.

Towns.	Electric rail- road company stock.		Horse railroad company stock.		Other company stock.		Railroad prop- erty.	Water com- pany prop- erty.	Electric light company prop- erty.	Electric rail- road prop- erty.	Horse railroad property.	Gas company property.	Companies not otherwise enumerated.
	No.	Value.	No.	Value.	No.	Value.							
Amherst													
Aurora													
Bluehill													\$16,575
Brooklin													
Brooksville													
Bucksport								\$5,000	\$3,000				
Castine													
Cranberry Isles													
Deer Isle													
Dedham							\$780						
Eastbrook													
Eden					8½	\$537			5,550				
Ellsworth					5	500	6,000	5,000	11,000				7,000
Franklin					13	650							
Gouldsboro								5,365					
Hancock													
Isle au Haut													
Lamoine													
Mariaville													
Mount Desert							258						
Orland													
Otis													
Penobscot													
Sedgwick													
Sullivan							940						960
Surry													

Tremont.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Trenton.....	.....	.....	.....	.....	29	580	.....	.....	.....	.....	.....	.....	.....	.....
Verona.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Waltham.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Swan's Island Plantation.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Long Island Plantation.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
No. 21 Plantation.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
No. 33 Plantation.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

HANCOCK COUNTY—CONTINUED.

Towns.	Cotton mills, white.		Cotton mills, colored.		Woolen mills.		Pulp mills.		Paper mills.		Saw mills.		Other mills.	
	Spin.	Value.	Spin.	Value.	Sets.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Amherst											1	\$800	* 2	\$7,100
Aurora														
Bluehill											1	800	1	400
Brooklin														
Brooksville											1	300		
Bucksport												3,800		
Castine											1	150		1,200
Cramberry Isle														
Deer Isle														
Dedham											3	1,250		500
Eastbrook											2	3,100		
Eden												550		750
Ellsworth					1	\$500					10	56,000		9,400
Franklin											1	2,700	2	1,100
Gouldsboro											1	750	2	250
Hancock											1	1,200		
Isle au Haut														
Lamoine														
Marlville														
Mount Desert											3	2,280	2	450
Orland														
Oris											2	300		
Penobscot														
Sedgwick											3	1,125		
Sullivan											2	700	2	400
Surry											1	1,200	2	350

Tremont.											9	775	
Trenton.....													
Verona.....													
Waltham.....											1	1,000	
Swan's Island Plantation.....													
Long Island Plantation.....													
No. 21 Plantation.....													
No. 33 Plantation.....													

* Shingle mill: tannery.

HANCOCK COUNTY—CONTINUED.

Towns.	Machinery.	Finished products in mills.	Material in stock.	Shipping.		Logs and lumber.	Wood and bark.	Buildings on other's land.	Estates held by administrators.	Carriages.		Musical instruments.	
				Tons.	Value.					No.	Value.	No.	Value.
Amherst	\$235		\$200				\$13,110	\$530	\$1,500		\$1,530		\$1,160
Aurora.....									3	120	5	306	
Bluehill.....	3,650	\$5,450			\$17,430	\$1,600	450	5,935	225	9,475	105	8,550	
Brooklin	1,500		2,400	206	2,580				99	2,790	52	2,555	
Brooksville					5,555		150				60	2,195	
Bucksport				4827	87,935		2,000	125	66	4,935	30	3,300	
Castine.....				1000	12,016			250	24	675	56	3,250	
Cranberry Isle.....			400	368	8,324	225		805	3	50	39	1,850	
Deer Isle.....					58,563			9,036				5,364	
Dedham.....						300	200		30	935	13	570	
Eastbrook.....						1,226						695	
Eden.....	6,050			2742	5,809			28,525	327	14,655	196	16,580	
Ellsworth.....	1,000			3660	70,679	47,000				18,085		14,980	
Franklin.....			575	948	18,720	484	1,856	1,400	18	975	71	4,050	
Gouldsboro.....	5,725				15,084			1,810	326	7,276	115	6,020	
Hancock.....					8,977		500	1,498		285		2,412	
Isle au Haut.....				150	3,854								
Lamoine.....	100			633	14,970			90	20	970		1,825	
Mariaville.....							115		5	275	10	320	
Mount Desert.....	700			302	5,395				332	10,550	95	8,480	
Orland.....					8,490	785	2,000	725	32	1,345	50	1,875	
Otis.....						342					8	210	
Penobscot.....					2,350	400	525		38	1,040			
Sedgwick.....				532	4,498		75		127	3,625	80	3,430	
Sullivan.....	180				11,292	660		880	242	6,249	80	3,878	
Surry.....				261	3,780			320	82	2,310	45	1,785	

Tremont			1154	19,365	1,150			229	6,560	128	7,235
Trenton			31	266			166	55	1,985	29	1,673
Verona			100	1,120		200		5	130	11	425
Waltham										14	930
Swan's Island Plantation		4,550		19,431				27	805	31	1,640
Long Island Plantation			24	550			325				
No. 21 Plantation											
No. 33 Plantation											

HANCOCK COUNTY—CONCLUDED.

Towns.	Furniture.	Stock in trade.	Value of town property.	Value of other property.	Value of property exempt by vote.	Value of wharf property.	School houses.		Other educational institutions.	Total amount of personal property.
							No.	Value.		
Amherst.....		\$1,950	\$630				4	\$800		\$33,018
Amora.....		900					3	500		10,387
Bluehill.....		17,300		\$18,955		\$ 800	19	10,000	\$2,000	143,065
Brooklin.....		4,010	600	1,220		1,800		3,800		28,920
Brooksville.....		4,700	150	3,016		900				43,619
Bucksport.....	\$4,700	47,050	3,500	1,750	\$19,570	3,000		7,500		373,554
Castine.....	1,925	14,325	3,000	650	150	4,500		10,000		117,487
Cranberry Isle.....	1,000	1,750		3,835	2,000		4	1,500		25,587
Deer Isle.....		13,163		3,900	7,454	1,550				116,767
Dedham.....		225	500					700		13,184
Eastbrook.....		200								10,872
Eden.....	10,775	44,450	3,000	2,018	75,000	8,500		10,300		240,236
Ellsworth.....	3,452	137,150	20,000	2,500	18,450	18,300		25,000		455,936
Franklin.....	737	9,315	1,500	16,241		1,300	9	5,000		89,456
Gouldsboro.....	3,150	6,325	1,000		1,200			5,000		73,156
Hancock.....		1,775	1,150				7	4,500		37,833
Isle au Haut.....		250					2	500		8,083
Lamoine.....		3,425				800	5	4,000		38,386
Mariaville.....		375					3	1,500		10,264
Mount Desert.....		7,400		1,700						39,644
Orland.....		8,600		4,268	2,000					70,067
Otis.....		125								4,590
Penobscot.....		12,825		2,025		825	11	3,300		56,541
Sadgwick.....		7,675	500			2,125	9	3,000		43,335
Sullivan.....		8,375	1,000	3,792		1,500	7	5,000		66,125
Surry.....		3,400	800	90		500	9	4,000		34,391

Tremont.....	2,230	32,165	225	2,956	2,550	2,305	13	7,000	96,367
Trenton.....		866					7	2,500	18,212
Verona.....		1,000			800	700	4	1,600	7,020
Waltham.....		600	1,000				3	1,500	12,121
Swan's Island Plantation.....		8,650							43,122
Long Island Plantation.....		1,315	42					150	7,247
No. 21 Plantation.....									1,110
No. 33 Plantation.....							1	400	1,634

KENNEBEC COUNTY.

Towns.	Number of polls.	Rate of taxation.	Real estate, resident.	Real estate, non-resident.	Personal estate, resident.	Personal estate, non-resident.	Total value.	Money at interest.	Town debt.	Live stock.
Albion.....	271	.01	\$260,845	\$14,455	\$97,366	.....	\$372,666	\$8,640	.....	\$61,231
Angusta.....	2,475	.02125	3,205,545	741,990	1,465,991	\$61,140	5,474,666	212,430	\$285,528	132,595
Belgrade.....	268	.016	275,516	20,667	78,813	1,623	376,619	1,800	295	61,786
Benton.....	275	.025	254,060	85,960	50,979	1,375	392,374	2,000	1,400	39,544
Chelsea.....	230	.0135	151,155	47,010	22,225	35	220,425	.....	.....	20,460
China.....	377	.0158	348,965	27,370	94,595	2,400	473,330	6,990	.....	66,945
Clinton.....	469	.013	421,245	25,420	96,570	.....	543,235	7,475	1,000	58,055
Farmingdale.....	237	.015	325,350	79,808	114,216	4,135	523,509	17,060	500	28,994
Fayette.....	166	.02	133,505	23,220	35,242	4,399	196,366	200	1,624	33,476
Gardiner.....	1,501	.0205	2,162,232	175,075	851,825	67,640	3,256,772	65,250	87,500	75,193
Hallowell.....	633	.0165	949,275	149,350	419,948	41,270	1,560,443	36,050	17,900	46,292
Litchfield.....	290	.0115	286,020	31,430	50,895	590	368,935	1,000	2,221	46,585
Manchester.....	151	.0131	170,535	29,855	43,260	.....	243,650	5,575	.....	20,045
Monmouth.....	332	.013	487,885	48,590	133,115	2,220	671,810	15,300	.....	68,490
Mount Vernon.....	260	.013	203,268	14,765	58,241	328	276,602	2,750	4,550	44,228
Oakland.....	536	.0177	477,461	64,715	174,501	21,300	737,977	1,500	9,013	43,508
Pittston.....	356	.0145	282,765	110,087	54,544	932	448,328	.....	.....	48,949
Randolph.....	336	.017	205,690	68,675	40,390	7,160	321,315	500	1,725	14,975
Readfield.....	300	.013	346,980	44,200	79,090	490	470,760	4,000	.....	50,471
Rome.....	134	.05	55,154	12,676	16,814	.....	84,644	.....	4,949	16,439
Sidney.....	303	.0205	308,177	30,997	54,169	294	393,637	4,797	752	43,650
Vassalboro.....	523	.015	615,626	94,465	231,193	9,476	950,760	3,975	16,368	92,205
Vienna.....	134	.015	82,324	10,373	30,408	.....	123,105	650	.....	27,523
Waterville.....	2,214	.02	3,358,200	241,875	988,662	56,610	4,645,347	154,100	.....	76,061
Wayne.....	183	.018	157,490	21,675	44,086	.....	223,251	1,100	2,000	33,966
West Gardiner.....	234	.016	200,845	42,200	36,330	225	279,600	.....	2,375	33,100
Windsor.....	222	.028	167,250	9,465	46,419	.....	223,125	500	4,273	43,630
Winslow.....	432	.012	399,745	152,195	492,055	.....	643,995	12,800	4,400	57,355
Winthrop.....	576	.013	588,560	70,170	395,970	.....	1,024,700	33,000	3,700	66,465
Unity Plantation.....	16	.015	4,840	4,288	1,359	.....	10,487	.....	.....	1,359
	13,425	.....	\$16,855,908	\$2,493,621	\$5,899,262	\$283,642	\$25,532,433	.....	.....	\$1,462,485

KENNEBEC COUNTY—CONTINUED.

Towns.	Railroad stock.		Bank stock.		Trust company stock.		Loan building company stock.		Gas company stock.		Water company stock.		Electric light company stock.	
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Albion			19	\$1,900	90	\$9,000								
Augusta	1	\$100	2,950	318,515	88	8,800					46	\$1,150		
Belgrade		500	15	1,500										
Benton			36	3,600										
Chelsea			17	1,700										
China			25	2,500										
Clinton			162	15,850										
Farmingdale			314	29,700	10	1,000								
Fayette														
Gardiner			1,637 $\frac{1}{2}$	146,830	344 $\frac{1}{2}$	34,450								
Hallowell			1,383 $\frac{1}{2}$	142,436										\$4,000
Litchfield			3	300										
Manchester			31	3,100										
Monmouth			286	28,600										
Mount Vernon														
Oakland			532	53,200	22	2,200								
Pittston			20	2,000										
Randolph				8,585										
Readfield			80	8,000										
Rome														
Sidney			51	5,100										
Vassalboro			30 $\frac{1}{2}$	3,050		2,500								
Vienna														
Waterville		3,900	2,023	202,300	411	41,100								
Wayne			13	1,300										
West Gardiner			2	200										
Windsor														
Winslow			148	14,800										
Winthrop			1,598 $\frac{1}{2}$	152,500										
Unity Plantation														

KENNEBEC COUNTY—CONTINUED.

Towns.	Electric rail-road company stock.		Horse railroad company stock.		Other company stock.		Railroad prop-erty.	Water com-pany property.	Electric light company prop-erty.	Electric rail-road property.	Horse railroad property.	Gas company property.	Companies not otherwise enumerated.
	No.	Value.	No.	Value.	No.	Value.							
Albion					150	\$9,000							
Augusta						58,350	\$24,885	\$50,000	\$30,000			\$10,000	
Belgrade							1,580						
Benton													
Chelsea													
China					27	1,350							
Clinton							1,200						
Farmingdale							600	500					\$2,400
Fayette													500
Gardiner					764	43,050	19,450	34,000	3,000			12,000	
Hallowell						5,250	8,500	4,000		\$5,000			71,500
Litchfield													
Manchester													
Monmouth													
Mount Vernon							5,000						
Oakland									3,500				
Pittston													
Randolph							4,300	2,000					
Readfield													
Rome													
Sidney													
Vassalboro													
Vienna					10	1,000	1,700						3,300
Waterville							8,650	141,450	17,000				5,800
Wayne													
West Gardiner													
Windsor													
Winslow													
Winthrop							6,350						
Unity Plantation													

KENNEBEC COUNTY—CONTINUED.

Towns.	Cotton mills, white.		Cotton mills, colored.		Woolen mills.		Pulp mills.		Paper mills.		Saw mills.		Other mills.	
	Spin.	Value.	Spin.	Value.	Sets.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Albion.....											1	\$ 800		
Augusta.....	97,164	\$1,165,968								\$40,000		19,000		\$6,500
Belgrade.....													2	1,800
Benton.....								\$53,350						
Chelsea.....											1	500		
China.....												3,600		2,900
Clinton.....													1	1,000
Farmingdale.....														
Fayette.....											3	3,000		
Gardiner.....					1	\$8,000	1	50,000	4	183,250	5	74,500	† 12	61,315
Hallowell.....		31,700										23,000		* 72,500
Litchfield.....											3	1,750		750
Manchester.....														
Monmouth.....					1	3,400					1	900	4	7,000
Mount Vernon.....											13	7,190	2	4,200
Oakland.....													2	4,200
Pittston.....														
Randolph.....											2	9,200		1,300
Readfield.....					2	1,600								
Rome.....														
Sidney.....														
Vassalboro.....					18	90,000					4	4,740	4	2,375
Vienna.....														
Waterville.....		930,000												19,600
Wayne.....														2,000
West Gardiner.....														
Windsor.....														
Winslow.....														
Winthrop.....														
Unity Plantation.....														

* on cloth factories, machine shop, sandpaper mill, whitening mill, ice houses.
 † Kindling wood, wood works, furniture manufacture, machine shop, axle works.

KENNEBEC COUNTY—CONTINUED.

Towns.	Machinery.	Finished products in mills.	Material in stock.	Shipping.		Logs and lumber.	Wood and bark.	Buildings on other's land.	Estates held by administrators.	Carriages.		Musical instruments.	
				Tons.	Value.					No.	Value.	No.	Value.
Albion.....										51	\$ 1,930	22	\$ 965
Augusta.....	\$43,325				\$48,296	\$42,875	\$1,970	\$11,690			24,005		27,760
Belgrade.....						3,600		300			2,035		1,615
Benton.....			\$1,000				500		\$1,700		1,015		895
Chelsea.....													
China.....						400				105	3,685	80	3,125
Clinton.....	100												
Farmingdale.....					6,144					43	2,755	66	4,035
Fayette.....						4,300	400	510				20	725
Gardiner.....	138,815		190,673		33,344	24,400				233	14,600	59	7,370
Hallowell.....	5,200	\$78,925			13,490	18,000					17,149	87	11,700
Litchfield.....													
Manchester.....					450	2,385		1,150				19	1,055
Monmouth.....								350		48	1,990	63	3,620
Mount Vernon.....						375	800			26	805	38	1,630
Oakland.....	16,100									65	2,400	27	2,940
Pittston.....					1,877								
Randolph.....	1,200				4,510	3,460				64	2,460	67	2,345
Rendfield.....					950								
Rome.....													
Sidney.....													
Vassalboro.....	3,12		40,000		200	4,584	1,200	200	30,000		2,025		2,985
Vienna.....													985
Waterville.....			108,300		1,000	2,500		16,950		182	12,175	173	18,090
Wayne.....											1,175		1,045
West Gardiner.....							370	900					1,035
Windsor.....													
Winslow.....													
Winthrop.....	32,000				100					4	400	22	2,200
Unity Plantation.....													

KENNEBEC COUNTY—CONCLUDED.

T. wns.	Furniture.	Stock in trade.	Value of town property.	Value of other property.	Value of property exempt by vote.	Value of wharf property.	School houses.		Other educational institutions.	Total amount of personal property.
							No.	Value.		
Albion.....		\$ 4,500	\$ 2,500		\$ 1,748		12	\$1,500		\$ 97,366
Augusta.....	\$66,710	318,125	19,675	\$253,760	665,968	\$11,490		100,000	\$10,000	1,527,131
Belgrade.....		5,800	1,200							80,436
Benton.....		2,100								52,304
Chelsea.....		100	750					1,800		82,260
China.....		9,600								96,905
Clinton.....			100		5,200			3,000		96,570
Farmingdale.....	4,275			23,645		600	4	1,700		118,351
Fayette.....							9	2,700		30,641
Gardiner.....	34,150	251,150	8,100	139,673	40,425	29,325		35,000	8,000	910,455
Hallowell.....		70,375			7,000					461,218
Litchfield.....		3,000	1,800		300			4,400	1,000	51,485
Manchester.....		500								43,200
Monmouth.....		15,800	1,000					2,800	1,000	135,335
Mount Vernon.....		9,130						4,650		58,569
Oakland.....		41,000	2,500		102,500					155,801
Pittston.....		2,600	800				10	3,700		65,476
Randolph.....		10,350	735					4,000		47,550
Readfield.....		11,150	400				6	2,650	50,000	79,580
Rome.....		400					7	1,400		16,814
Sidney.....		650	2,200	265						54,463
Vassalboro.....		17,700	3,350	38,925	3,200			10,000		240,669
Vienna.....		1,250	1,000					700		30,408
Waterville.....	20,300	302,250		77,500	40,000					1,045,272
Wayne.....		5,500	1,000	10,120	1,500					44,086
West Gardiner.....		650	600	300			9	1,600		36,555
Windsor.....		2,280	700		1,000		12	1,500		46,410
Winslow.....		4,000	4,000	3,100	38,000			3,350		92,055
Winthrop.....		89,725	8,500	13,230				14,000		70,170
Unity Plantation.....							1	20		1,359

KNOX COUNTY.

Towns.	Number of polls.	Rate of taxation.	Real estate, resident.	Real estate, non-resident.	Personal estate, resident.	Personal estate, non-resident.	Total value.	Money at interest.	Town debt.	Live stock.
Appleton.....	348	.016	\$177,563	\$12,335	\$61,578	\$102	\$251,580	\$4,440	\$828	\$43,778
Camden.....	740	.02	1,120,537	171,771	281,136	8,445	1,581,889	2,500	22,337	41,935
Cushing.....	175	.023	89,786	19,848	21,200	706	128,540	2,000	.....	12,717
Friendship.....	282	.013	133,665	25,400	47,714	2,015	208,794	1,175	2,200	12,907
Hope.....	165	.013	155,445	25,315	39,117	577	220,504	2,000	.....	29,198
Hurricane Isle.....	133	.0122	.....	16,220	11,585	.....	27,805	.....	.....	930
North Haven.....	156	.0166	140,630	40,975	55,279	1,100	237,984	.....	400	22,557
Rockland.....	2,886	.021	3,039,363	218,601	1,456,668	52,466	4,767,232	113,700	356,209	72,427
Rockport.....	752	.0155	740,355	90,919	350,333	5,022	1,186,829	9,200	15,000	33,212
South Thomaston.....	440	.019	237,354	62,278	58,239	2,776	360,647	8,080	.....	22,255
St. George.....	691	.015	249,991	66,382	116,939	12,042	445,354	.....	.....	24,570
Thomaston.....	684	.018	562,911	147,830	924,306	22,385	1,657,432	153,020	35,664	42,833
Union.....	369	.014	363,385	27,075	194,156	515	497,761	8,522	24,500	60,419
Vinalhaven.....	800	.0144	391,028	32,775	134,872	285	578,960	1,300	.....	23,158
Warren.....	536	.0126	575,320	61,022	175,369	10,530	820,181	5,775	.....	57,128
Washington.....	257	.013	228,236	19,004	71,779	.....	319,019	5,852	3,437	59,632
Matinecus Isle Plantation.....	80	.01	16,786	750	9,857	128	27,521	.....	.....	1,669
	9,495	.....	\$8,222,407	\$1,038,500	\$3,918,007	\$119,118	\$13,298,032	.....	.....	\$538,365

KNOX COUNTY—CONTINUED.

Towns.	Railroad stock.		Bank stock.		Trust company stock.		Loan building company stock.		Gas company stock.		Water company stock.		Electric light company stock.	
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Appleton			5	\$505										
Camden			566	55,685							1,348	\$3,370		\$8,000
Cushing														
Friendship			56	5,300										
Hope			11	1,590										
Hurricane Isle														
North Haven			124	13,805										
Rockland			1,520	163,465	713	64,170					716	3,580		
Rockport			222	25,860	30	3,000								
South Thomaston			117	13,105	10	850								
St. George			40	3,340										
Thomaston			1,826	182,605										
Union			242	16,220										
Vinalhaven			85	8,650	5	500								
Warren			591	61,250										
Washington														
Matineus Isle Plantation														

STATE ASSESSORS' REPORT.

KNOX COUNTY—CONTINUED.

Towns,	Electric rail- road company stock,		Horse railroad company stock,		Other company stock,		Railroad prop- erty.	Water com- pany prop- erty.	Electric light company prop- erty.	Electric rail- road prop- erty.	Horse railroad prop- erty.	Gas company prop- erty.	Companies not otherwise enumerated.
	No.	Value.	No.	Value.	No.	Value.							
Appleton
Camden	\$2,253	.....	\$3,370	\$8,000	.....	.....	.....	.....
Cushing
Friendship
Hope
Hurricane Isle	\$1,000	.....	.....	.....	.....	.....
North Haven
Rockland	40,425	1,400	.....	.....	\$16,000	\$222,300
Rockport	480	15,000	2,050	3,075	.....	\$3,500	.....	.....	130,114
South Thomaston
St. George
Thomaston
Union
Vinalhaven	1	133	.....	.....	.....	.....	.....	.....	.....
Warren
Washington
Mathicns Isle Plantation

KNOX COUNTY—CONTINUED.

Towns.	Cotton mills, white.		Cotton mills, colored		Woolen mills.		Pulp mills.		Paper mills.		Saw mills.		Other mills.	
	Spin.	Value.	Spin.	Value.	Sets.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Appleton	4	\$2,500	5	\$3,500
Camden	9	\$150,000	.....	.....	.....	.....	.....	.....	1	5,000
Cushing
Friendship	1	650	.....	.....
Hope
Hurricane Isle
North Haven
Rockland	2	6,000
Rockport	10,745
South Thomaston	2,800
St. George
Thomaston	2	1,000	.....	.....
Union
Vinalhaven
Warren	7	35,000	.....	.....	.....	.....	.....	.....	.....	1,500
Washington	2,200
Matineus Isle Plantation	3,481

KNOX COUNTY—CONTINUED.

Towns.	Machinery.	Finished products in mills.	Material in stock.	Shipping.		Logs and lumber.	Wood and bark.	Buildings on other's land.	Estates held by administrators.	Carriages.		Musical instruments.	
				Tons.	Value.					No.	Value.	No.	Value.
Appleton						\$400				83	\$2,132	40	\$1,655
Camden	\$25,949		\$25,885	2,652	\$61,146					170	9,790	130	8,445
Cushing				151	3,593	60	8 75			21	660	16	460
Friendship				661	16,760	1,050	250			21	930	35	1,810
Hope												34	1,580
Hurricane Isle	5,498							\$5,715				11	840
North Haven				215	8,925						570	20	900
Rockland	9,500			14,286	335,267					263	26,425		18,305
Rockport	4,400			11,021	183,361			930		182	8,419	64	4,560
South Thomaston				665	19,485							55	3,530
St. George	6,600		1,000	3,091	58,604								
Thomaston				32,483	511,708					74	5,765	118	11,410
Union													2,940
Vinalhaven	15,725			37	37,888	100		930		45	2,595	131	11,009
Warren	3,000			400	9,161					79	3,830	117	7,045
Washington						300				2	330	53	2,270
Matineus Isle Plantation			335		1,136								113

KNOX COUNTY—CONCLUDED.

Towns.	Furniture.	Stock in trade.	Value of town property.	Value of other property.	Value of prop-erty exempt by vote.	Value of wharf property.	School houses.		Other educa-tional institu-tions.	Total amount of personal property.
							No.	Value.		
Appleton		\$ 8,875	\$250				11	\$5,350		\$ 61,680
Camden		63,575			\$155,025	\$23,000				289,581
Cushing		1,725	209		600		6	1,800		21,906
Friendship		7,185	450	\$2,392		2,100	7	1,800		49,729
Hop		3,750								39,694
Hurricane Isle.....		3,000	120	2,412		1,300				11,585
North Haven.....		8,570					6	1,600		56,379
Rockland	33,600	606,550	20,000	68,639	51,325	62,000		46,830		1,509,068
Rockport	300	28,750	6,000	12,000	18,650		9	17,000		335,355
South Thomaston.....		2,425	800	3,245	1,100		14	6,000		61,015
St. George		21,159	2,500	11,472				5,975		128,981
Thomaston		53,359	31,659			5,000		11,000		946,681
Union		16,600	1,500				14	8,000		104,701
Vinalhaven		41,010	5,000	27,862	7,000			8,119		155,157
Warren		36,650								183,839
Washington.....		12,425					93	800		71,779
Mattineus Isle Plantation		1,300		5,532	1,300					9,985

STATE ASSESSORS' REPORT.

LINCOLN COUNTY.

Towns.	Number of polls.	Rate of taxation.	Real estate, resident.	Real estate, non-resident.	Personal estate, resident.	Personal estate, non-resident.	Total value.	Money at interest.	Town debt.	Live stock.
Alna	148	.0175	\$128,061	\$15,817	\$39,892	.....	\$183,776	.....	\$1,600	\$26,098
Boothbay	549	.017	239,670	133,330	91,057	84,194	528,251	.....	600	22,142
Boothbay Harbor	449	.018	379,577	127,440	155,504	15,144	677,661	5500	3,600	12,656
Bremen	183	.025	194,252	14,830	29,751	2,986	151,813	1,275	18,646	18,464
Bristol	702	.018	547,601	79,981	116,768	350	744,700	2,600	19,425	53,438
Damariscotta	231	.018	245,861	48,819	53,383	41,815	429,972	.....	38,941	23,120
Dresden	269	.0092	235,412	69,628	68,039	49,947	414,086	11,925	6,775	37,984
Edgecomb	179	.0179	118,625	24,825	34,646	1,039	178,526	.....	.....	21,646
Jefferson	351	.015	287,978	37,590	96,739	1,995	424,272	6,200	500	60,304
Newcastle	329	.011	359,013	32,632	292,341	7,430	532,445	53,000	12,000	36,045
Nobleborough	235	.013	165,641	15,835	18,090	33,570	233,136	.....	5,923	32,973
Somerville	121	.036	51,450	16,740	13,846	.....	82,086	.....	22,000	14,726
Southport	139	.013	60,957	99,658	14,333	.....	174,318	.....	.....	1,235
Waldoborough	925	.0215	674,956	41,577	241,544	2,646	968,123	9,800	143,125	67,783
Westport	103	.016	56,244	16,296	14,580	.....	87,120	.....	.....	6,104
Whitefield	314	.0111	292,079	42,515	83,221	650	418,865	11,150	4,663	56,331
Wisconsset	431	.02	314,265	85,850	98,168	18,485	516,768	700	25,039	27,082
Monhegan Isle Plantation	35	.014	7,162	1,850	1,606	.....	10,790	.....	.....	511
	5,681	.....	\$4,310,304	\$12,974	\$1,413,547	\$170,834	\$6,816,659	.....	.....	\$515,370

LINCOLN COUNTY—CONTINUED.

Towns.	Railroad stock.		Bank stock.		Trust company stock.		Loan building company stock.		Gas company stock.		Water company stock.		Electric light company stock.	
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Alna			63	\$6,678										
Boothbay			36	3,600										
Boothbay Harbor	62	* \$4,515	68	6,700										
Bremen			11	1,100										
Bristol			63	6,300										
Damariscotta			243	25,725										
Dresden			88	9,700										
Edgecomb			58	4,930										
Jefferson			189 ¹ / ₂	18,954										
Newcastle			513	55,650										
Nobleborough			22	2,410										
Somerville														
Southport			17	1,700										
Waldoborough				22,030										
Westport			13	1,413										
Whitefield				600										
Wiscasset			272	26,900										
Monhegan Isle Plantation														

* Steamboat stock.

LINCOLN COUNTY -CONTINUED.

Towns.	Electric rail-road company stock.		Horse railroad company stock.		Other company stock.		Railroad property.	Water company property.	Electric light company property.	Electric rail-road property.	Horse railroad property.	Gas company property.	Companies not otherwise enumerated.
	No.	Value.	No.	Value.	No.	Value.							
Alna													
Boothbay													
Boothbay Harbor													
Bremen													
Bristol													
Damariscotta													
Dresden													
Edgecomb													
Jefferson													
Newcastle						\$900							
Nobleborough													
Somerville													
Southport						2,000							
Waldoborough						1,000	\$2,600						
Westport					3	180							
Whitefield													
Wiscasset													
Monhegan Isle Plantation													

LINCOLN COUNTY—CONTINUED.

Towns.	Cotton mills, white.		Cotton mills, colored.		Woolen mills,		Pulp mills.		Paper mills.		Saw mills.		Other mills.	
	Spin.	Value.	Spin.	Value.	Sets.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Alna											4	\$3,200		
Boothbay											3	3,800		
Boothbay Harbor														* \$25,000
Bremen											1	2,000		
Bristol														
Damariscotta												1,378		
Dresden											1	200	1	500
Edgecomb														
Jefferson											2	1,700	5	1,475
Newcastle											3	2,800		
Nobleborough														
Nomerville											5	3,500		
Southport														
Waldoborough														
Westport														
Whitefield														
Wiscasset											1	20,000		
Monhegan Isle Plantation														

* Cumberland Bone and Phosphate Company.

LINCOLN COUNTY—CONCLUDED.

Towns.	Furniture.	Stock in trade.	Value of town property.	Value of other property.	Value of property exempt by vote.	Value of wharf property.	School houses.		Other educational institutions.	Total amount of personal property.
							No.	Value.		
Alna		\$ 3,733	\$ 180	\$1,122				\$1,500		\$39,898
Boothbay	\$ 400	13,705	2,000					6,700		45,251
Boothbay Harbor.....	1,000	52,225	500	3,600			6	12,000		170,644
Bremen		3,225	600	1,307	\$2,250		9	3,160		32,731
Bristol		14,755								117,118
Danverscott	500	55,400		774		\$3,000	6	2,000		135,801
Driscoll		3,625	8,500				8	2,000	\$4,000	109,046
Edgcomb		1,750	500					3,000		35,676
Jefferson		5,550	550	38,430	5,361		15	4,500		98,734
Newcastle	400	5,650	500	3,560		500	14	3,520	2,000	209,801
Nobleborough.....		3,050	700				12	2,500		51,660
Sonerville		500	150		2,000		6	1,200		13,846
Southport		700	240	61						14,303
Waldoborough.....		54,700	10,600	5,987	1,300	1,700				243,500
Westport		28	300					1,200		14,580
Whitefield		11,100			3,075			2,500		83,871
Wiscasset	1,700	20,970	2,300		5,000		7	2,200		116,653
Monhegan Isle Plantation.....		67			400			500		1,778

STATE ASSESSORS' REPORT.

OXFORD COUNTY.

Towns.	Number of polls.	Rate of taxation.	Real estate, resident.	Real estate, non-resident.	Personal estate, resident.	Personal estate, non-resident.	Total value.	Money at interest.	Town debt.	Live stock.
Albany	156	.02	\$ 66,680	\$23,670	\$35,888	.....	\$126,233	\$ 725	.....	\$20,159
Andover	203	.024	105,142	21,070	39,740	\$1,195	167,153	2,300	\$1,677	34,316
Bethel	568	.013	553,690	69,880	207,994	1,065	832,629	21,854	.....	90,730
Brownfield.....	315	.015	296,885	21,976	56,814	.....	235,675	2,900	7,563	35,369
Buckfield.....	323	.0225	262,835	22,185	83,076	400	368,496	8,450	2,194	50,851
Byron	51	.035	17,053	20,265	7,410	90	44,815	.....	200	7,400
Canton	395	.019	202,270	71,755	79,840	85,145	431,010	12,600	46,076	48,285
Denmark	215	.0125	155,365	36,050	76,510	.....	267,925	30,400	.....	36,585
Dixfield	296	.022	133,915	37,690	64,277	455	296,265	14,400	15,600	32,100
Fryeburg.....	437	.0105	526,300	74,850	221,734	876	823,754	37,685	16,000	82,092
Gilead	15	.014	99,722	7,860	28,271	5,950	141,803	1,000	707	16,076
Grafton.....	17	.0125	13,900	39,475	5,554	.....	58,929	.....	2,000	5,154
Greenwood	196	.025	75,375	25,315	35,811	7,785	144,293	.....	9,419	30,338
Hanover	67	.015	51,900	6,950	14,381	.....	73,231	.....	.....	8,852
Hartford	213	.019 ³	13,900	26,950	55,748	.....	256,601	3,400	116	49,923
Hebron	160	.0145	135,600	16,955	36,095	482	189,132	.....	.....	32,987
Hiram	328	.0114	223,446	31,840	57,016	6,170	318,466	2,850	2,000	43,360
Lovell	232	.01	234,615	46,535	100,340	2,000	392,490	32,420	.....	45,436
Mason	15	.0205	12,380	9,805	4,584	850	27,614	.....	.....	4,374
Mexico	113	.023	66,753	14,450	17,643	1,347	109,198	1,700	.....	13,320
Newry	102	.016	48,741	27,085	21,210	821	97,751	700	840	17,586
Norway	911	.016	725,857	53,780	246,435	12,112	1,038,184	47,500	15,000	76,337
Oxford	322	.0125	284,792	65,285	67,655	973	420,705	.....	5,800	46,988
Paris	826	.014	806,805	51,975	255,965	6,500	1,121,335	40,460	7,627	109,570
Fern	256	.0176	137,711	26,705	45,079	.....	209,598	500	.....	39,063
Porter	267	.011	1,1663	30,946	33,273	514	236,300	3,350	2,500	25,738
Roxbury	52	.05	11,334	15,431	4,932	.....	31,754	.....	1,191	4,993

Rumford ...	742	.02	387,695	79,245	105,053	3,450	575,443	6,700	21,930	52,473
Stoneham	104	.009	37,310	16,840	17,092	250	71,492	416	.....	13,221
Stow	74	.015	61,051	51,449	17,401	250	130,151	.....	.....	16,145
Sumner.....	241	.0185	155,208	9,577	56,705	512	222,002	10,260	1,808	41,892
Sweden.....	99	.0145	79,755	28,270	22,417	.....	130,442	1,000	.....	20,205
Upton	69	.0083	33,585	39,260	16,823	400	90,068	1,750	50	12,048
Waterford	320	.026	167,653	22,090	58,880	1,960	250,583	650	200	46,110
Woodstock	279	.02	122,995	21,962	51,803	4,500	201,260	.....	2,500	38,593
Franklin Plantation	32	.0128	8,450	9,886	4,380	1,500	24,216	300	.....	3,955
Lincoln Plantation ..	31	.0072	5,800	21,460	3,420	.....	30,680	.....	.....	3,420
Magalloway Plantation	29	.011	17,075	49,852	7,671	.....	74,598	4,400	.....	3,136
Milton Plantation.....	60	.02	20,520	9,440	11,023	.....	40,983	.....	.....	9,398
	9,248	.....	\$6,661,826	\$1,265,968	\$2,286,946	\$147,636	\$10,362,376	.....	.....	\$1,268,678

STATE ASSESSORS' REPORT.

Rumford.....			209	20,135										
Stoneham														
Stow														
Sumner			8	800										
Sweden														
Upton														
Waterford			38	3,800										
Woodstock														
Franklin Plantation.....														
Lincoln Plantation														
Magalloway Plantation.....														
Milton Plantation														

Rumford							1,000	1,250	1,250				43,500
Stoneham													
Stow													
Sumner													
Sweden													
Upton													
Waterford													
Woodstock													
Franklin Plantation													
Lincoln Plantation													
Magalloway Plantation													
Milton Plantation													

* Shoe factory, tannery, building association, co-operative trade association, packing company.

OXFORD COUNTY—CONTINUED.

Towns.	Cotton mills, white.		Cotton mills, colored.		Woolen mills.		Pulp mills.		Paper mills.		Saw mills.		Other mills.	
	Spin.	Value.	Spin.	Value.	Sets.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Albany											3	\$3,500	1	\$2,000
Andover														
Bethel														
Brownfield												3,000		
Buckfield														
Byron											1	500		
Canton							1	\$10,000			1	20,000		
Denmark														
Dixfield											4	3,200	7	12,700
Fryeburg											2	2,500		
Gilead												2,000		
Grafton														
Greenwood														
Hanover											1	3,500		
Hartford														
Hebron														
Hiram											5	4,375		
Lovell														
Mason											2	500		
Mexico														
Newry														
Norway											1	7,000	1	5,000
Oxford					10	\$14,500					1	1,000	2	* 5,500
Paris							1	1,000			7	3,500	4	† 17,400
Peru														
Porter														
Roxbury														

Rumford	1	3,000	1	76,000	1	300		
Stoneham	4	1,675			4	1,675		
Stow	2	1,280			2	1,280		
Sumner	3	1,600	1		3	1,600	1	1,200
Sweden								
Upton	1	1,200	1		1	1,200	1	200
Waterford	4	2,000	8		4	2,000	8	3,400
Woodstock	2	2,500			2	2,500		
Franklin Plantation								
Lincoln Plantation								
Magalloway Plantation								
Milton Plantation	1	1,000	1		1	1,000	1	2,000

* Grist mill, corn shop.

† Paris Manufacturing Company, Paris Clothes Pins, Paris Steam Mills, Paris Butter Company.

OXFORD COUNTY—CONTINUED.

Towns.	Machinery.	Finished products in mills.	Material in stock.	Shipping.		Logs and lumber.	Wood and bark.	Buildings on other's land.	Estates held by administrators.	Carriages.		Musical instruments.	
				Tons.	Value.					No.	Value.	No.	Value.
Albany						\$11,100				80	\$3,600		
Andover													\$ 100
Bethel	\$3,000					12,850		\$405	\$2,550	145	6,275	118	8,970
Brownfield						2,965		200				93	2,250
Buckfield									1,500	18	695	43	3,845
Byron													
Canton	40,150					5,400	\$16,500	16,900		24	1,120	61	3,350
Denmark						2,800							1,925
Dixfield						2,100				9	440	36	1,200
Fryeburg						25,204	6,500			78	4,835	55	4,250
Gilead	2,500					350		1,000		15	615	20	820
Grafton												8	400
Greenwood						2,850	300	1,380					
Hanover										9	430	14	905
Hartford												42	1,625
Hebron							100						
Hiram						4,850	1,240	580		23	785	48	2,465
Lovell	2,200					10,760				143	4,439	37	2,335
Mason						500					400		170
Mexico	1,100								525				295
Newry						1,000			1,300			11	
Norway									2,650			167	10,720
Oxford	17,500		\$5,500			200			225	23	725	73	2,565
Paris	12,000					4,100			800	97	4,230	83	3,490
Peru								3,966					
Porter						409						17	415
Roxbury													

Rumford						800		1,730			850		
Stoneham						1,955							550
Stow						300				33	897	8	305
Sumner	500											47	2,015
Sweden						1,012							
Upton						400		25					
Waterford	2,650					2,025					150	42	2,155
Woodstock	2,500		40½	600					25		875	41	1,935
Franklin Plantation	600					900							
Lincoln Plantation													
Magalloway Plantation													
Milton Plantation						925							

OXFORD COUNTY—CONCLUDED.

Towns.	Furniture.	Stock in trade.	Value of town property.	Value of other property.	Value of property exempt by vote.	Value of wharf property.	School houses.		Other educational institutions.	Total amount of personal property.
							No.	Value.		
Albany		\$1,000					10	\$3,000		\$35,889
Andover	\$200	4,025	\$2,100		\$3,000		6	3,850		40,941
Bethel		47,975								209,059
Brownfield		10,700	2,000		4,000			4,000		56,814
Buckfield		14,375	1,200		75		12	5,280		83,476
Byron		100			500		3	300		7,500
Canton		19,150	760		11,000					164,985
Denmark		2,800								76,510
Dixfield		14,350	2,500	\$160			10	4,150		64,750
Fryeburg		31,900	1,200				14	8,000		222,604
Gilead		11,660	700					300		34,221
Grafton										5,554
Greenwood		3,525	1,225	4,500			12	2,750		43,603
Hancock		4,200					2	1,000		14,387
Hartford		800	2,105				14	2,380		55,748
Hebron		2,100								36,487
Hiram	100	6,250	2,500				11	3,000		63,180
Lovell		10,850	2,000	2,200						111,340
Mason		2,000	500		1,000		1	350		5,444
Mexico		750								18,990
Newry		57,400	2,500	14,983				10,000		22,031
Norway		15,275	2,500				11	6,700		258,547
Oxford		53,600	3,000	12,665			22			70,628
Paris		1,550	955							262,555
Peru		3,375								45,079
Porter										33,787
Roxbury										4,983

Rumford	600	25,015	2,600	200			13		108,503
Stoneham		200					4	775	17,342
Stow									17,651
Sumner		2,250							57,217
Sweden		200					7	3,000	22,417
Upton		3,000		150			3	300	17,223
Waterford		3,300	3,000		1,250		13	5,200	60,840
Woodstock		11,800	1,400		2,500		9	1,300	56,303
Franklin Plantation							2	125	5,880
Lincoln Plantation									3,420
Magalloway Plantation		581					1	200	7,671
Milton Plantation		700					1	400	11,023

PENOBSCOT COUNTY.

Towns.	Number of polls.	Rate of taxation.	Real estate, resident.	Real estate, non-resident.	Personal estate, resident.	Personal estate, non-resident.	Total value.	Money at interest.	Town debt.	Live stock.
Alton	91	.016	\$22,763	\$17,520	\$ 7,073	\$5,074	\$52,430	\$ 200	.....	\$5,953
Argyle	91	.018	22,019	28,006	12,375	.....	62,400	1,000	.....	9,350
Bangor	5,147	.0022	8,016,757	664,545	3,820,862	114,140	12,616,364	890,500	.....	167,712
Bradford	300	.013	183,741	14,623	62,055	340	260,759	2,300	.....	46,601
Bradley	177	.0246	65,564	54,833	15,461	2,437	138,295	100	\$ 844	9,439
Brewer	1,220	.022	762,335	249,760	181,420	44,760	1,238,275	3,500	33,000	40,570
Burlington	122	.014	70,883	36,600	44,995	.....	152,478	2,100	.....	17,883
Carmel	257	.0175	194,587	31,146	58,195	665	284,593	2,400	.....	46,856
Carroll	128	.0155	53,208	21,603	22,230	.....	97,041	600	325	19,824
Charleston	261	.015	181,580	16,310	59,093	165	257,148	13,605	1,463	38,353
Chester	93	.016	39,024	7,633	15,942	36	62,635	.....	1,993	15,126
Clifton	85	.026	22,168	19,352	6,335	.....	47,855	.....	2,816	5,750
Corinna	263	.0187	307,735	22,050	77,906	165	407,856	9,375	657	59,246
Corinth	341	.0118	250,131	28,213	107,780	1,324	387,448	.....	19,402	67,684
Dexter	826	.02	654,344	27,475	365,265	2,020	1,049,104	71,102	2,000	65,224
Dixmont	258	.0145	171,165	14,640	63,929	.....	249,734	4,150	.....	49,611
Eddington	195	.018	97,805	13,349	26,257	228	137,639	.....	.....	18,926
Edinburg	16	.012	2,775	26,000	1,242	.....	30,017	.....	.....	1,242
Enfield	233	.018	69,482	21,380	19,842	735	111,439	.....	2,360	11,425
Etna	182	.0185	80,595	6,565	29,896	.....	117,056	.....	.....	26,459
Exeter	295	.0175	208,345	12,080	89,994	.....	310,419	12,450	.....	57,405
Garland	275	.021	217,735	27,630	58,978	1,730	306,073	4,375	.....	47,799
Glenburn	135	.0205	75,240	26,340	27,466	2,638	131,084	.....	1,240	27,693
Greenbush	162	.046	24,382	21,827	11,410	1,925	59,544	.....	.....	9,664
Greenfield	62	.04	11,843	11,949	9,109	.....	32,901	.....	2,600	8,988
Hampden	567	.0187	346,539	90,045	83,949	28,737	549,270	2,500	.....	59,257
Hermon	379	.013	245,588	38,916	65,317	.....	349,821	550	.....	60,282

STATE ASSESSORS' REPORT.

Holden	150	.016	\$92,204	\$16,095	\$28,605	\$ 90	\$136,994	\$ 705		\$23,901
Howland	137	.032	19,548	24,353	7,592	3,820	55,893	1,000	\$ 200	4,861
Hudson	140	.0165	54,414	17,945	16,196		88,555			2,000
Kenduskeag.....	154	.014	103,330	19,656	30,452	148	153,646	2,750	3,680	16,140
Kingman	167	.03	34,861	43,422	23,963	37,985	140,231			5,000
Lagrange	192	.011	115,065	27,660	32,746	6,320	181,791	2,000		26,598
Lee	223	.013	77,120	4,400	31,960	5,210	118,690			24,881
Levant	262	.017	175,770	5,360	59,047		240,177			2,000
Lincoln.....	426	.02	168,350	51,236	58,760	9,929	288,255	5,650		4,036
Lowell	109	.029	24,022	30,860	16,801	13,478	85,161			10,542
Mattamiscontis	13	.01	2,975	6,284	1,351		10,610			1,091
Mattawamkeag	171	.019	64,235	30,445	20,028	708	115,416		3,200	9,259
Maxfield	36	.03	7,052	12,335	6,448		25,835	2,516		1,600
Medway	162	.034	38,915	19,275	11,195		69,385			2,000
Milford.....	222	.021	83,467	90,156	22,097	12,200	207,920			7,000
Mount Chase....	66	.019	14,892	17,688	7,237	10	39,827	550		1,400
Newburg	209	.0155	185,625	13,880	55,333		254,838	4,600		39,523
Newport.....	403	.0128	303,340	45,755	91,560	1,515	442,170	2,800		528
Old Town	730	.032	650,180	378,253	93,695	2,315	1,124,443			41,944
Orono	743	.02	462,882	36,294	96,273	23,260	618,760			18,325
Orington.....	371	.0124	251,900	52,405	81,370	825	386,500	1,825		47,375
Passadunkkeag.....	44	.0225	19,415	5,245	5,561		30,221			4,191
Patten	256	.0171	209,325	15,087	123,023	2,025	349,460	50,350		45,368
Plymouth	224	.014	122,165	5,060	44,264		171,489	1,300		850
Prentiss.....	106	.0185	28,385	21,141	15,434		64,960			15,434
Springfield	154	.026	75,645	5,417	34,818		115,880	3,300		22,375
Stetson	162	.0124	148,400	16,005	49,595		214,000			38,460
Veazie	160	.017	75,980	142,048	15,059	100	233,187	1,910	3,000	6,489
Winn	207	.022	76,625	30,210	33,149	6,360	146,344	1,800	835	18,499
Drew Plantation.....	34	.0058	19,100	26,784	8,436		54,320			8,324
Lakeville Plantation	38	.003	12,525	34,278	6,791		53,594			6,791
No. 2 Grand Falls Plantation.....	19	.002	3,266	41,974	1,264		46,504			1,264
Seboeis Plantation	23	.0085	4,914	17,289	1,014	940	24,157			200
Webster Plantation	22	.01	9,170	20,970	4,769		34,909			2,279
Woodville Plantation	60	.014	12,323	19,355	5,355	100	37,133			5,455
Stacyville Plantation	* 53	.019	8,742	10,699	18,297		37,738			9,225
	18,849		\$16,154,500	\$2,906,289	\$6,503,914	\$333,857	\$25,898,560			\$1,640,294

* 1892 returns.

PENOBSCOT COUNTY—CONTINUED.

Towns.	Railroad stock.		Bank stock.		Trust company stock.		Loan building company stock.		Gas company stock.		Water company stock.		Electric light company stock.	
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Alton														
Argyle														
Bangor			5,407	\$655,015	1,587	\$174,150								
Bradford														
Bradley														
Brewer			8	800	5	500						\$19,000		
Burlington														
Carmel														
Carroll														
Charleston			3	300										
Chester														
Clifton														
Corinna			10	1,000										
Corinth			47	4,700	10	1,000								
Dexter			492	53,630	35	3,150								
Dixmont														
Eddington			1	100										
Edinburg														
Enfield														
Etna														
Exeter		\$2,000	67	6,700										
Garland			3	300										
Glenburn														
Greenbush			3	300										
Greenfield														
Hampden			45	4,500										
Hermon														

PENOBSCOT COUNTY—CONTINUED.

Towns.	Electric rail-road company stock.		Horse railroad company stock.		Other company stock.		Railroad property.	Water company property.	Electric light company property.	Electric rail-road property.	Horse railroad property.	Gas company property.	Companies not otherwise enumerated.
	No.	Value.	No.	Value.	No.	Value.							
Alton.....													
Argyle.....													
Bangor.....													
Bradford.....					1,774	\$174,491							
Bradley.....								\$17,000					
Brewer.....						10,170				\$650			
Burlington.....													
Carmel.....													
Carroll.....													
Charleston.....													
Chester.....													
Clifton.....													
Corinna.....													
Corinth.....					6	900							
Dexter.....								2,900	\$1,800				
Dixmont.....													
Eddington.....													
Edinburg.....													
Enfield.....								\$2,534					\$6,762
Etna.....													
Exeter.....													
Garland.....													
Glenburn.....					36	300							
Greenbush.....								800					
Greenfield.....													
Hampden.....						1,433							
Hermon.....							3,075						

Holden				4	600							
Howland												
Hudson												
Kenduskeag				5	500							
Kingman						1,000						
Lagrange						1,400						
Lee												
Levant												
Lincoln												
Lowell												
Mattamiscontis												
Mattawamkeag												
Maxfield												
Medway												
Milford						3,438		5,000				
Mount Chase												
Newburg												
Newport				2	200							
Old Town				1	5		73,425					
Orono				25	1,250	1,050						58,500
Orrington					900							
Passadumkeag												
Patten												
Plymouth												
Prentiss												
Springfield												
Stetson												
Veazie						800						
Winn												
Drew Plantation												
Lakeville Plantation												
No. 2, Grand Falls Plantation												
Seboeis Plantation												
Webster Plantation												
Woodville Plantation												
Stacyville Plantation												

PENOBSCOT COUNTY—CONTINUED.

Towns.	Machinery.	Finished products in mills.	Material in stock.	Shipping.		Logs and lumber.	Wood and bark.	Buildings on other's land.	Estates held by administrators.	Carriages.		Musical instruments.	
				Tons.	Value.					No.	Value.	No.	Value.
Alton		\$183				\$2,275	\$39	\$200					\$825
Argyle										25	\$ 810	21	815
Bangor				13,424	\$232,298						49,890	853	80,061
Bradford								30		48	1,895	46	1,170
Bradley						355	2,584					22	1,570
Brewer			\$5,500			46,200	6,710	5,775		90	4,660	168	9,525
Burlington						14,830				52	2,234	17	1,195
Carmel								490					1,420
Carroll												17	345
Charleston												27	895
Chester								150					
Clifton						155				1	40	7	140
Corinna													
Corinth					1,000								
Dexter	\$41,000	6,000	16,004			2,450		1,400	\$1,000		2,360		2,785
Dixmont										43	2,819	122	8,465
Eddington						2,700	451			45	1,190	24	685
Edinburg													
Enfield			700			205		309			460		1,337
Etna										45	952	4	210
Exeter						604					1,870		2,580
Garland	800												1,015
Glenburn										11	570	14	836
Greenbush	800					1,675		25					571
Greenfield													
Hampden					3,901	13,750						54	3,555
Hermon	1,000									29	1,630	32	1,155

Holden					225			31	924	28	1,195
Howland					1,000		325				
Hudson					1,500		75	18	645	25	1,050
Kenduskeag					11,310	34,625					1,215
Kingman								650	56	1,908	780
Lagrange								100	2,590	29	1,039
Lee										30	1,010
Levant					5,505	10,036				75	3,295
Lincoln					2,246	12,448			16	585	22
Lowell								7	180		80
Mattamiscontis							708				2,570
Mattawamkeag											8
Maxfield						14,300		25	1,000	15	800
Medway							5,510	14	1,075		2,006
Milford		616						4	200		
Mount Chase											710
Newburg											76
Newport	2,500			300	1,330		1,095	93	2,980		3,450
Old Town	100						29,250	100	5,371	10	6,380
Orono			2,000		31,975	125	8,300	143	5,167	83	6,210
Orrington	* 30,425	200		15,405		200		96	3,950	80	3,770
Passadunkkeag										19	695
Patten					800		100	8	1,920	29	1,350
Plymouth											850
Prentiss											
Springfield										26	1,415
Stetson									2,460		1,975
Yezzie					7,723		1,450	23	1,020	15	1,520
Winn					460	5,600					720
Drew Plantation											
Lakeville Plantation											
No. 2, Grand Falls Plantation											
Sebocis					940						
Webster Plantation					518					3	275
Woodville Plantation											
Stacyville Plantation											

* Ice houses with machinery.

PENOBSCOT COUNTY—CONCLUDED.

Towns.	Furniture.	Stock in trade.	Value of town property.	Value of other property.	Value of property exempt by vote.	Value of wharf property.	School houses.		Other educational institutions.	Total amount of personal property.
							No.	Value.		
Alton		\$675					4	\$1,200		\$12,147
Argyle		400								12,375
Bangor	\$164,554	1,346,331			\$60,000					3,935,002
Bradford		10,000	\$1,500		750					62,395
Bradley		3,850	1,000		350		3	2,500		17,898
Brewer	2,100	28,275	24,895	\$2,455	27,775			31,200		226,180
Burlington	350	3,350			2,857		5	1,540		44,995
Carmel		6,700	2,000					1,100		58,860
Carroll		650		809						22,230
Charleston	1,000	5,100	2,500		75		10	5,000	\$6,000	59,258
Chester		666					6	1,589		15,978
Clifton		250			500					6,335
Corinna		8,450		1,100	850			5,000	1,000	78,071
Corinth		7,775	2,050					4,000	1,000	109,104
Dexter	1,300	90,150	9,000	41,404	28,550			25,000		367,285
Dixmont		9,200					13	1,950		63,929
Eddington		2,400			418					26,485
Edinburg							2	250		1,247
Enfield	250	5,900			125,000			2,875		111,439
Etna	200	2,075						2,250		29,896
Exeter		6,375			30		13	1,850		89,994
Garland		4,800	1,800		600		10	3,582		60,708
Glenburn		405	800				7	1,750		29,504
Greenbush		1,100	600				5			13,335
Greenfield					1,600			750		9,109
Hampden		9,370	2,500	14,400	3,100				1,000	112,686
Hermon		1,700					14	3,000		65,317

Holden		950	2,000	177	300	8	2,000	28,695
Howland		4,275			102,000	3	1,200	
Hudson		650				7	1,000	16,196
Kenduskeag	200	7,740	1,500			3	1,500	30,600
Kingman		6,875					1,600	61,948
Lagrange		7,150	400				3,000	181,791
Lee		6,250				9	2,500	37,170
Levant	100					8	2,400	59,047
Lincoln	650	11,870	1,200	1,193		12	5,000	68,689
Lowell		2,450	400	1,030		6	600	30,279
Mattamiscotis			300			1	400	1,351
Mattawamkeag		5,800				4	990	20,736
Maxfield		400				3	400	6,448
Medway		4,400	400			6	2,500	11,195
Milford		6,000	3,350	4,500		4	2,500	34,297
Mount Chase			150			5	700	7,247
Newburg		5,900						55,393
Newport		26,695			52,500		3,255	83,075
Old Town	100	57,575	20,000			14	26,300	96,010
Orono			24,500	200	300,364		14,500	119,533
Orrington	200	4,165	4,000		5,750	8810	3,000	82,195
Passadunkkeag			1,000			4	1,500	5,561
Patten		24,350	1,338	900		7	3,000	125,048
Plymouth		3,850				8	2,400	44,264
Prentiss								15,434
Springfield		7,700			1,500			54,818
Stetson		4,000				7	2,500	49,595
Veazie		1,700	2,200			2	2,400	15,159
Winn	600	11,890	1,000			8	3,500	39,509
Drew Plantation						2	300	8,436
Lakeville Plantation								6,791
No. 2 Grand Falls Plantation								1,204
Sebocis Plantation						1	450	1,945
Webster Plantation						3	300	4,769
Woodville Plantation						2	200	5,455
Stacyville Plantation								

PISCATAQUIS COUNTY.

Towns.	Number of polls.	Rate of taxation.	Real estate, resident.	Real estate, non-resident.	Personal estate, resident.	Personal estate, non-resident.	Total value.	Money at interest.	Town debt.	Live stock.
Abbot.....	196	.0193	\$165,812	\$11,125	\$34,917	\$2,335	\$154,189	\$1,100	\$3,319	\$26,871
Atkinson.....	174	.014	95,350	14,657	36,694	.....	146,701	2,250	4,972	33,711
Blanchard.....	50	.019	20,100	21,015	7,979	.....	49,094	400	.....	5,524
Brownville.....	345	.019	183,602	54,580	61,753	6,400	306,335	13,125	6,389	22,314
Dover.....	539	.0185	428,385	50,180	157,155	5,133	640,813	8,836	17,442	61,732
Foxcroft.....	452	.03	237,294	64,770	126,290	10,375	498,729	14,090	11,703	36,380
Greenville.....	258	.017	171,025	22,899	84,037	795	285,816	1,800	.....	31,086
Guilford.....	362	.021	324,160	23,910	106,111	5,825	460,006	5,800	6,940	36,511
Medford.....	83	.0181	36,855	16,252	11,683	.....	64,790	.....	63	11,583
Milo.....	264	.017	229,207	44,880	63,324	4,412	341,823	8,530	8,110	38,926
Monson.....	373	.028	141,160	29,370	62,327	900	233,847	8,100	6,850	26,602
Ornville.....	88	.03	50,177	43,487	6,663	1,333	81,460	.....	16,090	6,515
Parkman.....	233	.014	161,330	13,815	52,362	2,934	230,441	6,750	1,800	46,645
Sangerville.....	332	.0118	259,040	18,450	82,440	.....	359,930	6,985	135	41,388
Sebecton.....	190	.0275	104,859	17,130	39,266	1,825	163,080	2,300	4,090	32,691
Shirley.....	80	.03	22,746	33,424	12,517	.....	68,687	.....	.....	19,800
Wellington.....	131	.022	73,160	2,385	36,097	.....	105,642	2,000	1,500	25,697
Williamsburg.....	39	.0155	11,554	14,757	4,320	.....	30,631	.....	200	4,320
Willimantic.....	123	.0132	25,200	43,687	12,451	16,115	97,453	.....	.....	14,784
Bowerbank Plantation.....	23	.012	6,651	11,363	4,919	.....	18,014	.....	.....	4,919
Elliottsville Plantation.....	13	.0021	3,596	31,280	1,582	65	36,523	.....	.....	1,647
Kingsbury Plantation.....	48	.005	6,502	36,275	5,404	.....	48,181	.....	.....	5,439
	4,396	.....	\$2,737,765	\$626,691	\$1,004,351	\$58,397	\$4,427,204	.....	.....	\$513,219

PISCATAQUIS COUNTY—CONTINUED.

Towns.	Railroad stock.		Bank stock.		Trust company stock.		Loan building company stock.		Gas company stock.		Water company stock.		Electric light company stock.	
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Abbot.....			3	\$600										
Atkinson.....														
Blanchard.....														
Brownville.....			10	1,000										
Dover.....				10,900										
Foxcroft.....			143	11,440										
Greenville.....			166	15,475										
Guilford.....			407	38,035										
Medford.....														
Milo.....														
Monson.....			18	1,800										
Orneville.....														
Parkman.....														
Sangerville.....			93	9,315										
Sebec.....														
Shirley.....														
Wellington.....														
Williamsburg.....			10	1,000										
Willimantic.....														
Bowerbank Plantation.....														
Elliottsville Plantation.....														
Kingsbury Plantation.....														

PISCATAQUIS COUNTY—CONTINUED.

Towns.	Electric rail- road company stock.		Horse railroad company stock.		Other company stock.		Railroad prop- erty.	Water com- pany property.	Electric light company prop- erty.	Electric rail- road property.	Horse railroad property.	Gas company property.	Companies not otherwise enumerated.
	No.	Value.	No.	Value.	No.	Value.							
Abbot.....													
Atkinson.....													
Blanchard.....													
Brownville.....							\$9,025						
Dover.....							1,000						
Foxcroft.....					4	\$150	6,175						\$20,500
Greenville.....							800						
Guilford.....													
Medford.....													
Milo.....							4,300						
Monson.....							1,000						
Orneville.....							125						
Parkman.....													
Sangerville.....													
Sebec.....							500						
Shirley.....							250						
Wellington.....													
Williamsburg.....													
Willimantic.....													
Bowerbank Plantation.....													
Elliotville Plantation.....							1,500						
Kingsbury Plantation.....													

PISCATAQUIS COUNTY—CONTINUED.

Towns.	Cotton mills, white.		Cotton mills, colored.		Woolen mills.		Pulp mills.		Paper mills.		Saw mills.		Other mills.	
	Spin.	Value.	Spin.	Value.	Sets.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Abbott														
Atkinson.....											3	\$1,000	4	\$400
Blanchard.....											1	1,200		
Brownville.....														
Dover.....					12	\$46,000					1	2,000		
Foxcroft.....					5	26,600					2	5,300	1	1,000
Greenville.....													2	5,000
Guilford.....					10	72,000						10,000		7,000
Medford.....											1	650		
Milo.....												2,650		6,666
Monson.....												1,800		
Orneville.....												325	1	6,400
Parkman.....														
Sangerville.....					13	130,000								
Sebec.....					3	3,000					2	1,600	1	2,000
Shirley.....											1	2,000		
Wilmington.....														
Williamsburg.....														
Williamsbatic.....											1	900	1	20,000
Bowerbank Plantation.....														
Elliottsville Plantation.....														
Kingsbury Plantation.....											1	900		

STATE ASSESSORS' REPORT.

PISCATAQUIS COUNTY—CONCLUDED.

Towns.	Furniture.	Stock in trade.	Value of town property.	Value of other property.	Value of property exempt by vote.	Value of wharf property.	School houses.		Other educational institutions.	Total amount of personal property.
							No.	Value.		
Abbot ..		\$4,300	\$ 475					\$1,300		\$37,252
Atkinson ..		700	2,000					1,099		36,634
Blanchard ..		500					1	600		7,979
Brownville ..		10,399	1,575	\$13,000				4,500		68,653
Dover ..	\$1,500	71,325	2,300	2,000						162,348
Foxcroft ..		33,825	2,498		\$1,600			6,525	\$3,000	136,665
Greenville ..	1,575	20,150	4,400		3,500					84,892
Guilford ..		32,050			17,000			13,500		111,936
Medford ..							6	370		11,683
Milo ..		15,950					9	2,250		67,736
Monson ..		28,610	2,000							69,317
Orneville ..		968	1,500				6	1,000		7,796
Parkman ..		800								55,296
Sangerville ..		17,085			130,000			8,000		82,440
Sebec ..		6,100	800							41,091
Shirley ..		725			2,000		3	800		12,517
Wellington ..		1,400					10			30,097
Williamsburg ..							2	300		4,320
Willimantic ..		1,450	400	150			3	1,800		28,566
Bowerbank Plantation ..										4,919
Elliotsville Plantation ..										1,647
Kingsbury Plantation ..										5,404

SAGADAHOC COUNTY.

Towns.	Number of polls.	Rate of taxation.	Real estate, resident.	Real estate, non-resident.	Personal estate, resident.	Personal estate, non-resident.	Total value.	Money at interest.	Town debt.	Live stock.
Arrowsic	58	.022	\$ 36,311	\$ 14,076	\$ 13,656	.....	\$ 64,043	.....	\$ 500	\$ 5,343
Bath	2,716	.023	3,113,435	197,900	3,092,490	\$103,811	6,507,636	\$1,030,166	426,900	70,350
Bowdoin	269	.0163	198,070	42,245	48,758	704	289,777	5,186	300	38,496
Bowdoinham	330	.0138	400,454	95,796	113,286	410	609,946	6,559	4,506	52,136
Georgetown	201	.03	32,870	39,700	21,210	.....	153,780	.....	17,000	8,970
Ferkins	16	.0125	29,087	11,898	3,330	42	44,357	.....	.....	2,906
Phippsburg	375	.022	166,612	78,952	114,072	2,855	362,491	7,000	4,051	17,464
Richmond	711	.0167	743,916	176,942	358,717	11,424	1,290,999	37,130	11,150	56,241
Topsham	404	.01	359,463	246,693	113,648	10,024	729,828	13,250	.....	43,778
West Bath	77	.0165	64,785	24,935	66,865	.....	156,585	10,000	600	13,565
Woolwich	316	.0161	193,699	28,315	105,878	4,608	332,500	8,275	950	26,869
	5,473	.....	\$5,398,702	\$957,452	\$4,051,910	\$133,878	\$10,541,942	.....	.....	\$336,178

SAGADAHOC COUNTY—CONTINUED.

Towns.	Railroad stock.		Bank stock.		Trust company stock.		Loan building company stock.		Gas company stock.		Water company stock.		Electric light company stock.	
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Arrowsic			5	\$ 500										
Bath			4728	557,163	60	\$7,200								
Bowdoin			18	1,900										
Bowdoinham			139½	15,445										
Georgetown			5	350										
Perkins			57	2,640										
Phippsburg		\$4,000	85	8,500										
Richmond			970½	97,050	30	3,000								
Topsham			350½	36,120										
West Bath			387	38,700	20	2,000								
Woolwich			324	32,400										

SAGADAHOC COUNTY—CONTINUED.

Towns.	Cotton mills, white.		Cotton mills, colored.		Woolen mills.		Pulp mills.		Paper mills.		Saw mills.		Other mills.	
	Spin.	Value.	Spin.	Value.	Sets.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Arrowsic.....
Bath.....	2	\$35,000	*2	\$43,000
Bowdoin.....	3	2,500	.....	6,500
Bowdoinham.....	2	350	.....	.....
Georgetown.....
Perkins.....
Phippsburg.....	5	11,500	.....	.....
Richmond.....	2,200	\$10,000	.....	.....	.....	.....	.....	.....	.....	.....	1	8,000	.....	.....
Topsham.....	1	\$155,000	4	5,500	†2	15,000
West Bath.....
Woolwich.....	3	1,300	2	1,300

* Oil cloth. Cordage manufactory.

† Spar mill. Box mill.

STATE ASSESSORS' REPORT.

SAGADAHOC COUNTY—CONTINUED.

Towns.	Machinery.	Finished products in mills.	Material in stock.	Shipping.		Logs and lumber.	Wood and bark.	Buildings on other's land.	Estates held by administrators.	Carriages.		Musical instruments.	
				Tons.	Value.					No.	Value.	No.	Value.
Arrowsic.....				132½	\$ 2,613	\$ 5,200							
Bath.....				52,382	1,047,655	31,000		\$5,950			\$26,500	330	\$42,915
Bowdoin.....					500							20	780
Bowdoinham.....	\$4,100				7,185	5,000					1,740		7,270
Georgetown.....				360	8,040								
Perkins.....				31	1,000	185				9	443	10	725
Phippsburg.....				3,860	73,318	1,129					1,761		1,855
Richmond.....	4,000		\$4,000	4,500	80,945			2,475		180	7,315	206	12,340
Topsham.....				548½	10,773	8,485		575					3,955
West Bath.....				110	2,200								
Woolwich.....				1,521	31,377	500	\$400	4,975	\$9,075				

SAGADAHOC COUNTY—CONCLUDED.

Towns.	Furniture.	Stock in trade.	Value of town property.	Value of other property.	Value of property exempt by vote.	Value of wharf property.	School houses.		Other educational institutions.	Total amount of personal property.
							No.	Value.		
Arrowsic.....			\$ 450				2	\$ 700		\$ 13,656
Bath.....	\$29,340	\$285,800	20,700					31,900		3,196,301
Bowdoin.....		26,000	400					3,000		49,462
Bowdoinham.....		17,900	2,500	\$57,160	\$5,000	\$1,300		2,700		113,696
Georgetown.....		3,850		60			9	2,070		21,210
Perkins.....	1,260						1	600		3,372
Phippsburg.....		1,900	2,150			400		2,958		116,927
Richmond.....	1,200	63,425		3,350	9,000	8,575	13	10,500	\$2,000	370,141
Topsham.....		3,850	1,500	1,741	500					123,672
West Bath.....		400			200		4	1,600		66,865
Woolwich.....		3,850	400	5,600		200	8	2,000	1,600	110,486

SOMERSET COUNTY.

Towns.	Number of polls.	Rate of taxation.	Real estate, resident.	Real estate, non-resident.	Personal estate, resident.	Personal estate, non-resident.	Total value.	Money at interest.	Town debt.	Live stock.
Anson	507	.027	\$402,711	\$76,135	\$117,912	\$5,135	\$601,893	\$ 3,930	\$99,380	\$69,225
Athens.....	260	.015	226,760	16,620	87,533	.....	330,913	12,000	5,664	55,338
Bingham.....	240	.019	144,335	18,570	55,438	1,125	219,468	4,725	3,972	32,218
Brighton.....	124	.019	39,256	12,201	21,730	.....	73,187	1,400	500	19,130
Cambridge.....	112	.019	76,490	4,091	33,788	43	114,412	7,900	382	20,218
Canaan.....	287	.017	226,760	14,369	60,427	.....	302,097	4,600	.....	51,887
Concord.....	100	.03	33,853	15,351	11,965	798	61,967	.....	2,565	11,870
Cornville.....	225	.0135	239,968	24,340	62,941	520	327,769	2,200	.....	56,541
Detroit.....	166	.014	108,235	.....	28,609	130	136,974	4,100	1,473	20,768
Embsden.....	138	.023	84,977	95,696	25,061	1,230	206,964	.....	26,173	26,291
Fairfield.....	941	.0135	882,260	34,720	319,834	.....	1,236,814	16,825	11,071	77,681
Harmony.....	200	.0205	124,014	13,020	48,656	591	186,281	5,750	3,597	39,397
Hartland.....	287	.015	269,773	31,726	137,754	.....	439,253	28,260	.....	34,030
Madison.....	718	.0108	800,942	56,005	293,548	4,802	1,155,297	19,660	.....	72,950
Mercer.....	135	.028	105,625	15,275	37,773	100	158,773	300	4,860	32,271
Moscow.....	136	.0196	52,055	19,175	18,546	.....	89,776	300	1,620	17,976
New Portland.....	290	.....	248,610	.....	107,620	.....	356,230	10,650	.....	62,200
Norridgewock.....	459	.028	382,545	46,055	140,140	430	569,170	18,250	80,500	70,090
Palmyra.....	241	.0093	230,120	35,257	59,303	.....	324,680	4,300	.....	54,653
Pittsfield.....	653	.018	638,845	50,235	177,365	6,530	872,975	4,450	.....	58,545
Ripley.....	140	.016	80,820	14,310	27,560	415	123,115	800	.....	24,399
St. Albans.....	306	.014	276,445	29,170	101,359	415	407,389	15,270	2,500	65,767
Skowhegan.....	1,338	.0139	1,873,690	154,965	1,023,076	70,110	3,121,841	315,200	29,250	158,169
Smithfield.....	134	.0155	98,274	20,574	25,705	300	144,853	950	.....	24,355
Solon.....	266	.0135	233,220	20,080	65,080	520	319,500	2,000	2,149	40,345
Starks.....	208	.026	152,160	24,330	45,459	180	222,129	500	9,350	40,278

Plantations.									
Carratunk.....	57	.....	31,850	25,000	11,973	.....	68,823	.....	7,823
Dead River.....	27	.003	13,750	6,100	4,726	.....	24,576	.....	4,726
Dennistown.....	18	.005	8,780	18,000	.....	296	27,076	.....	1,796
Flagstaff.....	28	No tax	13,875	12,755	9,611	.....	36,241	.....	4,111
Highland.....	20	.008	5,180	7,330	2,055	.....	14,565	.....	2,055
Jackmantown.....	119	.003	16,450	16,600	18,279	.....	51,329	.....	8,689
Lexington.....	70	.028	17,650	10,305	12,321	796	41,072	4,343	13,017
Mayfield.....	27	.015	6,425	28,361	2,953	36	37,775	.....	2,953
Moose River.....	66	.0065	21,803	22,335	9,496	.....	53,634	.....	7,822
No. 1, R. 2, W. K. R.....	35	.005	12,740	2,920	7,938	.....	23,598	.....	6,432
The Forks.....	63	.0035	26,370	15,832	8,772	797	51,771	.....	6,694
West Forks.....	32	.008	10,250	17,500	3,938	200	31,888	.....	3,410
	9,173	.....	\$8,217,816	\$1,025,899	\$3,226,854	\$95,499	\$12,566,068	.....	\$1,306,020

Plantations.

Carratunk.....														
Dead River.....														
Dennistown.....														
Flagstaff.....														
Highland.....														
Jackmantown.....							1,500							
Lexington.....														
Mayfield.....														
Moose River.....														
No. 1, R. 2, W. K. R.....														
The Forks.....														
West Forks.....														

SOMERSET COUNTY—CONTINUED.

Towns.	Cotton mills, white.		Cotton mills, colored.		Woolen mills.		Pulp mills.		Paper mills.		Saw mills.		Other mills.	
	Spin.	Value.	Spin.	Value.	Sets.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Anson														
Athens											4	\$4,300	1	\$1,600
Bingham												800		600
Brighton											1	400		
Cambridge											1	400	2	400
Canaan											3	1,500	1	1,000
Concord											1	700	1	700
Cornville														
Detroit														
Embsen							1	\$70,000			1	1,700		
Fairfield								53,200				56,000		13,550
Harmony											1	600	3	1,600
Hartland					1	\$13,000					1	2,000		6,200
Madison					25	83,000	1	100,000			2	4,800	6	7,300
Mercer											3	2,300		
Moscow														
New Portland											3	6,000	2	1,000
Norridgewock											1	2,000	1	1,200
Palmyra														
Pittsfield					16	23,500					1	1,250	1	400
Ripley											1	400	1	100
St. Albans											1	800	5	2,700
Skowhegan					9	62,000	2	37,000				20,100		
Smithfield														
Solon											1	600	2	2,000
Starks											2	1,400		

Plantations.												
Carratunk.....												
Dead River.....												
Dennistown.....												
Flagstaff.....												
Highland.....										1	1,000	
Jackmantown.....												
Lexington.....										1	350	
Mayfield.....										2	900	
Moose River.....										1	1,000	
No. 1, R. 2, W. K. R.....												
The Forks.....												
West Forks.....												

SOMERSET COUNTY—CONTINUED.

Towns.	Machinery.	Finished products in mills.	Material in stock.	Shipping.		Logs and lumber.	Wood and bark.	Buildings on other's land.	Estates held by administrators.	Carriages.		Musical instruments.	
				Tons.	Value.					No.	Value.	No.	Value.
Anson	\$4,000					\$1,500			\$ 500	27	\$1,135	22	\$1,615
Athens									2,500	13	590		955
Bingham	500							\$25		13	400	28	1,300
Brighton												15	495
Cambridge													
Canaan													
Concord													
Cornville											400		1,220
Detroit						1,446				9	260	12	365
Embden													
Fairfield						73,500						28	2,270
Harmony												20	700
Hartland	12,000						2,500			21	1,030	46	2,484
Madison						21,500		4,125		70	2,775	66	4,725
Mercer										55	1,317	27	1,135
Moscow												9	270
New Portland						1,900				132	1,610	41	1,530
Norridgewock	3,800					1,000				20	800	72	4,090
Palmyra													
Pittsfield	22,200	1,320	19,000			1,575	1,100	1,150		97	1,735	139	4,370
Ripley										27	801	11	300
St. Albans										34	1,295	56	1,687
Skowhegan	50,800					793				241	14,042		13,705
Smithfield												6	150
Solon								775					
Starks						200				3	125	14	445

Plantations.

Carratunk.....												13	650
Dead River.....													
Dennistown.....													
Flagstaff.....							50	1,100					
Highland.....													
Jackmantown.....													
Lexington.....						100							
Mayfield.....						1,467							
Moose River.....													
No. 1, R. 2, W. K. R.....													
The Forks.....							350					6	525
West Forks.....							278			8	190	5	260

SOMERSET COUNTY—CONCLUDED.

Towns.	Furniture.	Stock in trade.	Value of town property.	Value of other property.	Value of property exempt by vote.	Value of wharf property.	School houses.		Other educational institutions.	Total amount of personal property.
							No.	Value.		
Anson		\$21,350		\$10,852	\$10,000					\$123,047
Athens		3,850	\$1,000			13	\$3,900	\$5,000		87,533
Bingham	\$450	11,670	750	2,150			1,800			56,563
Brighton		1,200	400			9	900			21,730
Cambridge		4,150		43						33,831
Canaan		3,950	3,000		2,140	12	5,050			60,437
Concord		9,500	300		1,450		600			12,763
Cornville		800								63,461
Detroit		1,900	1,275		150		1,000			28,739
Emden						11	2,500			26,291
Fairfield		59,270	3,000	11,638	5,000	18	17,000			319,834
Harmony		4,100		9,850	850	9	2,000			49,247
Hartland		45,100	1,200	12,000	11,200		2,750			137,754
Madison		51,145		1,200	167,000		5,000			298,350
Mercer		2,100	400							37,873
Moscow						5	1,500			18,546
New Portland		13,500								107,620
Norridgewock	600	16,290	500		3,000					140,570
Palmyra		350	1,200							59,303
Pittsfield	350	34,325	1,140		50,000	11	12,500	35,000		183,895
Ripley		1,600	600			5	1,800			27,975
St. Albans		7,200	5,000	3,755	6,000	16	6,400			101,774
Skowhegan	9,300	211,950	9,650	20,939			25,000			1,093,186
Smithfield		450		1,650						26,005
Solon		9,075	1,000	105						66,200
Starks		1,000				13	2,500			45,639

Plantations.								
Carratunk.....						4	1,500	11,973
Dead River.....								4,726
Dennistown.....								296
Flagstaff.....	3,550					1	500	9,611
Highland.....						1	150	2,055
Jackmantown.....	9,590						300	18,279
Lexington.....						7	500	13,117
Mayfield.....								2,989
Moose River.....	7,500					1	400	9,496
No. 1, R. 2, W. K. R.....		2,998						7,938
The Forks.....	2,090			1,526		3	600	9,569
West Forks.....						1	500	4,138

WALDO COUNTY.

Towns.	Number of polls.	Rate of taxation.	Real estate, resident.	Real estate, non-resident.	Personal estate, resident.	Personal estate, non-resident.	Total value.	Money at interest.	Town debt.	Live stock.
Belfast	1,353	.016	\$1,800,570	\$109,980	\$1,196,908	\$22,780	\$3,130,238	\$325,000		\$82,260
Belmont.....	120	.019	72,801	9,075	14,196		96,072		\$ 4,148	13,011
Brooks.....	217	.018	170,335	18,910	44,588	600	234,433	1,000		34,092
Burnham.....	193	.021	129,552	18,733	44,713		192,998		5,630	30,898
Frankfort.....	293	.015	131,480	15,390	40,499	1,766	189,060		181	25,465
Freedom.....	148	.0142	110,467	14,665	32,273	1,183	158,588	696		25,035
Islesborough.....	213	.015	102,224	116,087	66,589	847	285,747		3,946	10,077
Jackson.....	132	.02	98,650	12,310	31,233	100	142,293			31,233
Knox.....	172	.014	157,062	9,805	43,493		210,360	600		39,688
Liberty.....	208	.0145	145,790	18,085	55,145		219,020	4,970	600	33,950
Lincolnville.....	290	.017	224,075	34,405	46,234	282	304,996	1,600		34,231
Monroe.....	271	.18	217,240	16,156	67,310		300,706	5,032		52,213
Montville.....	270	.015	217,309	20,820	70,803	912	309,844	8,425		48,850
Morrill.....	117	.013	91,206	5,475	30,873		127,554		3,975	20,754
Northport.....	143	.015	121,235	94,828	22,513	565	239,141	1,050	4,906	18,626
Palermo.....	238	.036	131,224	20,887	47,687	1,352	201,150	1,875	3,476	43,164
Prospect.....	189	.0132	123,442	22,923	30,717	4,700	181,782		837	24,248
Searsport.....	373	.0158	369,766	60,950	351,033	5,311	787,060	6,000		30,277
Searsmont.....	315	.012	241,840	28,655	45,171		315,666	100		36,846
Stockton Springs.....	281	.019	192,449	35,275	36,092	945	264,761		3,000	17,678
Swanville.....	170	.01	103,307	13,992	30,743	1,060	149,102	600		26,908
Thorndike.....	150	.01	145,982	16,880	53,205		216,067	8,450		29,695
Troy.....	254	.018	189,975	7,160	60,400		257,535	7,800	994	47,775
Unity.....	209		206,257	15,466	56,658	175	278,556	3,600		38,958
Waldo.....	126	.011	113,287	15,647	30,413	242	159,589	2,200		26,830
Winterport.....	528	.0105	370,020	24,215	129,637	490	524,362	28,950		56,726
	6,973		\$5,977,545	\$776,774	\$2,679,117	\$43,244	\$9,476,680			\$879,488

WALDO COUNTY—CONTINUED.

Towns.	Railroad stock.		Bank stock.		Trust company stock.		Loan building company stock.		Gas company stock.		Water company stock.		Electric light company stock.	
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Belfast.....			1,352	\$171,465	18	\$1,640					980	\$14,800		
Belmont.....														
Brooks.....			2	200										
Burnham.....			62	6,200										
Frankfort.....														
Freedom.....			9	900										
Islesborough.....			4	400	5	500								
Jackson.....														
Knox.....			5	500										
Liberty.....														
Lincolnville.....			27	2,700										
Monroe.....			18	1,800										
Montville.....			83	8,145										
Morrill.....			18	1,200										
Northport.....			4	400										
Palermo.....														
Prospect.....			3 $\frac{1}{2}$	350										
Searsport.....			621	71,680										
Searsmont.....			10	1,000										
Stockton Springs.....			16	1,600										
Swanville.....														
Thorndike.....			14	1,400										
Troy.....														
Unity.....	54	5,250									6	300		
Waldo.....														
Winterport.....	7	700												

WALDO COUNTY—CONTINUED.

Towns.	Cotton mills, white.		Cotton mills, colored.		Woolen mills.		Pulp mills.		Paper mills.		Saw mills.		Other mills.	
	Spin.	Value.	Spin.	Value.	Sets.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Belfast												\$2,060		
Belmont													1	\$ 775
Brooks														2,200
Burnham												1,000		
Frankfort														
Freedom														
Islesborough														
Jackson											2	275	1	250
Knox														
Liberty														
Lincolnville														9
Monroe														
Montville											6	1,875	1	750
Morrill														
Northport														
Palermo														4
Prospect														
SearSPORT												1	700	
Searsmont												3	2,300	4
Stockton Springs												2	500	6
Swanville														
Thorndike														
Troy													2	1,275
Unity														
Waldo													3	1,000
Winterport														

WALDO COUNTY—CONTINUED.

Towns.	Machinery.	Finished products in mills.	Material in stock.	Shipping.		Logs and lumber.	Wood and bark.	Buildings on other's land.	Estates held by administrators.	Carriages.		Musical instruments.	
				Tons.	Value.					No.	Value.	No.	Value.
Belfast	\$12,000			2,680	\$52,872			\$2,000	\$800	356	\$25,000	135	\$11,605
Belmont.....												19	285
Brooks.....	1,300							1,135		21	756		1,740
Burnham.....	1,099					\$3,000		315					
Frankfort.....										29	1,585	3	375
Freedom.....					400						340		785
Islesborough.....				3,335	48,889					26	825	45	1,810
Jackson.....													
Knox.....										19	700	22	705
Liberty.....										58	2,050		915
Lincolnton.....					4,045								
Monroe.....						310				67	2,545	62	2,460
Montville.....												44	1,645
Morrill.....									1,950				669
Northport.....				89	612					20	825	28	1,015
Palermo.....					2,889					15	520	17	805
Prospect.....					219,282	1,100						31	1,430
Searsport.....	5,000			11,582		1,400	200	175		38	2,070	59	5,055
Searsmont.....													850
Stockton Springs.....					9,821					44	1,225	38	1,710
Swanville.....					800						970		475
Thorndike.....					1,600	125				37	1,395	28	740
Troy.....										28	1,135	31	1,240
Unity.....										9	200	14	585
Waldo.....											725		900
Winterport.....				699	6,776					87	5,450	40	4,000

WALDO COUNTY—CONCLUDED.

Towns.	Furniture.	Stock in trade.	Value of town property.	Value of other property.	Value of property exempt by vote.	Value of wharf property.	School houses.		Other educational institutions.	Total amount of personal property.
							No.	Value.		
Belfast	\$25,515	\$376,500		\$101,291		\$18,000				\$1,219,688
Belmont		900						\$1,000		14,136
Brooks		6,175	\$ 800	90			7	1,000		45,188
Burnham		3,300	2,500					1,000		44,713
Frankfort		14,765	1,200	16,725						42,190
Freedom		5,300						1,500		33,456
Islesborough		4,000	1,200	935			9			67,436
Jackson		1,300	100				7	1,600		31,333
Knox		1,300	500		\$1,000		9	1,000		43,433
Liberty		11,800		1,460						55,145
Lincolnville		3,940	100			300				46,516
Monroe		4,750	3,250			300	13	2,000		67,310
Montville		4,650	1,200				16	1,600		71,715
Morrill		2,325				1,650		600		30,873
Northport		350				4,000	9	1,675		23,078
Palermo		2,875	75				13	600		49,039
Prospect		2,500	50	4,000						35,417
Searsport	4,580	15,800	7,000		21,306	10,000		10,000		356,344
Searsmont		4,600					12	2,200		45,171
Stockton Springs		3,350	1,000			150				37,037
Swanville		2,050					6	1,200		31,803
Thorndike		9,400	300				10	3,000		53,205
Troy		2,450	2,000							60,400
Unity		7,850	5,300		125		11	1,100		56,833
Waldo										30,655
Winterport	400	27,125	2,000		2,000	8,000	16	1,000		130,127

WASHINGTON COUNTY.

Towns.	Number of polls.	Rate of taxation.	Real estate, resident.	Real estate, non-resident.	Personal estate, resident.	Personal estate, non-resident.	Total value.	Money at interest.	Town debt.	Live stock.
Addison.....	274	.024	\$126,352	\$15,286	\$64,499	\$1,130	\$207,267	\$5,800		\$14,407
Alexander.....	91	.013	39,705	6,786	18,410		64,901	900	\$1,500	11,003
Baileyville.....	63	.014	21,733	25,998	9,654	177	57,562			8,699
Baring.....	64	.025	34,302	15,032	15,499	59	64,892	500	840	5,743
Beddington.....	47	.02	7,042	23,194	5,246	8,745	44,227		1,160	4,881
Brookton.....	93	.018	18,800	45,200	8,239	17,410	89,649			5,644
Calais.....	1,724	.022	1,295,806	147,999	800,162	70,300	2,314,267	145,500	134,100	55,590
Centerville.....	34	.0138	13,837	38,506	5,381	75	57,739			4,332
Charlotte.....	84	.0146	51,735	7,941	12,949	50	72,675		750	12,014
Cherryfield.....	431	.022	325,731	18,142	187,602		531,475	30,400		31,576
Columbia.....	166	.019	53,389	18,821	41,638		113,848	4,500	350	13,169
Columbia Falls.....	169	.019	105,778	12,455	58,359	300	176,892	584	1,768	13,287
Cooper.....	67	.014	21,590	12,649	11,435		45,674			9,435
Crawford.....	43	.0018	10,400	6,872	7,579		24,851		100	5,918
Cutler.....	164	.05	35,773	20,958	16,027	435	73,196		11,500	7,195
Danforth.....	308	.036	90,080	42,008	39,120	3,300	174,508		3,502	19,664
Deblois.....	* 24	.02325	7,222	8,743	2,730		18,695		1,250	1,965
Dennysville.....	103	.0155	69,457	268	61,060	11,062	141,847	30,235		10,453
East Machias.....	352	.0265	202,105	30,752	150,276		383,133			21,284
Eastport.....	1,097	.011	1,369,550	39,225	730,617	550	2,139,942		56,154	21,881
Edmunds.....	92	.027	14,560	28,785	5,883	2,543	51,771			4,752
Forest City.....	58	.02	7,570	23,848	6,678	30,630	68,726			2,673
Harrington.....	280	.0144	175,598	18,380	96,580		290,558			16,085
Jonesborough.....	132	.022	44,432	19,191	16,754	18,420	98,797			8,549
Jonesport.....	440	.022	139,710	25,096	148,473	1,700	314,979	1,550		9,550
Kossuth.....	* 15	.019	2,150	22,631	1,353		26,134			1,231
Lubec.....	586	.03	198,951	12,505	71,478	787	283,721		744	19,812

STATE ASSESSORS' REPORT.

Machias.....	488	.018	409,688	25,856	290,299	.....	725,843	24,500	.....	27,696
Machiasport.....	360	.024	96,803	23,272	56,957	682	177,694	.....	.....	11,649
Marion.....	32	.035	10,246	12,677	3,791	.....	26,714	.....	.....	1,797
Marshfield.....	64	.0145	31,328	17,283	6,621	.....	55,232	.....	.....	5,571
Meddybemps.....	50	.013	18,526	3,123	8,914	.....	30,563	.....	.....	7,854
Milbridge.....	504	.025	129,506	28,249	259,012	.....	416,767	10,462	.....	9,813
Northfield.....	37	.026	10,798	12,433	6,352	.....	29,583	285	.....	5,386
Pembroke.....	364	.022	205,114	24,300	84,517	.....	313,931	.....	.....	31,586
Perry.....	241	.015	124,760	14,237	37,369	.....	176,366	500	.....	23,975
Princeton.....	243	.0185	104,363	47,352	43,953	6,150	201,818	.....	.....	8,268
Robbinston.....	176	.02	66,772	10,687	26,940	1,270	105,669	200	.....	15,003
Roque Bluffs.....	46	.022	11,598	5,762	4,738	.....	22,098	490	.....	2,801
Steuben.....	264	.0185	107,287	25,881	32,516	145	165,829	.....	800	16,650
Talmadge.....	21	.615	4,675	39,133	3,003	.....	46,811	.....	.....	2,483
Topsfield.....	89	.019	24,845	26,678	15,984	.....	67,507	.....	650	11,942
Trescott.....	114	.031	26,226	7,557	15,003	316	49,102	.....	4,275	12,096
Vanceboro.....	189	.016	61,505	79,645	26,201	13,320	180,671	.....	.....	10,656
Waite.....	42	.02	15,000	18,000	8,178	.....	41,178	.....	.....	6,478
Wesley.....	57	.015	22,975	8,595	13,748	30	45,348	.....	853	10,783
Whiting.....	85	.014	42,829	11,050	19,841	1,085	74,805	.....	324	7,787
Whitneyville.....	110	.025	32,675	7,199	16,490	50	56,414	.....	1,925	6,522
Codyville Plantation.....	19	.0033	2,726	24,923	2,608	.....	30,257	.....	.....	2,223
Lambert Lake Plantation.....	46	.0033	5,825	21,300	2,410	741	30,276	.....	.....	2,410
No. 14 Plantation.....	19	.0065	6,463	15,640	2,948	.....	25,051	.....	.....	2,228
No. 18 Plantation.....	* 6	.04	367	250	384	.....	1,001	.....	.....	302
No. 21 Plantation.....	19	.01	3,370	15,674	2,234	.....	21,278	.....	.....	1,974
	10,686	.....	\$6,059,631	\$1,214,027	\$3,584,692	\$191,442	\$11,049,792	.....	.....	\$586,685

* Returns of 1892.

Machias		116	11,200								36½	1,955
Machiasport.....												
Marion.....												
Marshfield.....												
Meddybemps.....												
Milbridge.....		13	975						1	\$1,000		
Northfield.....												
Pembroke.....												
Perry		11	1,100									
Princeton.....												
Robbinston.....												
Roque Bluffs												
Steuben.....												
Talmadge.....												
Topsfield.....												
Trescott.....												
Vanceboro.....												
Waite												
Wesley												
Whiting.....		6	425									
Whitneyville.....												
Codyville Plantation.....												
Lambert Lake Plantation.....												
No. 14 Plantation.....												
No. 18 Plantation.....												
No. 21 Plantation.....												

Machias.....													2,000
Machiasport.....													9,000
Marion.....													
Marshfield.....													
Meddybemps.....													
Milbridge.....													
Northfield.....													
Pembroke.....													
Perry.....									3,000				
Princeton.....													
Robbinston.....													
Roque Bluffs.....													
Steuben.....													
Talma lge.....													
Topsfield.....													
Trescott.....													
Vanceboro.....									11,500				44,535
Waite.....													
Wesley.....													
Whiting.....													
Whitneyville.....													
Codyville Plantation.....													
Lambert Lake Plantation.....									800				
No. 14 Plantation.....													
No. 18 Plantation.....													
No. 21 Plantation.....													

Machias.....										4	32,137	2	850
Machiasport													
Marion												2	1,600
Marshfield												1	800
Meddybemps.....													
Milbridge													
Northfield													
Pembroke.....													
Perry.....													
Princeton										1	1,600	1	3,000
Robbinston.....										1	325		
Roque Bluffs.....													
Steuben.....										3	1,000	5	868
Talmadge													
Topsfield													
Trescott										3	1,000		
Vanceboro													
Waite													
Wesley													
Whiting										6	4,452		
Whitneyville.....													
Codyville Plantation.....													
Lambert Lake Plantation										1	10,000		
No. 14 Plantation													
No. 18 Plantation													
No. 21 Plantation													

WASHINGTON COUNTY—CONTINUED.

Towns.	Machinery.	Finished products in mills.	Material in stock.	Shipping.		Logs and lumber.	Wood and bark.	Buildings on other's land.	Estates held by administrators.	Carriages.		Musical instruments.	
				Tons.	Value.					No.	Value.	No.	Value.
Addison.....	\$1,000		\$1,320	1,523	\$23,127	\$1,075			\$4,000	175	\$3,350	68	\$3,075
Alexander.....						200				25	950	14	440
Baileyville.....										23	605	12	350
Baring.....						4,560				57	2,130	23	1,435
Beddington.....							\$ 7,500			10	530	8	200
Brookton.....							12,000			34	985	14	620
Calais.....	800				61,000	190,980				227	18,600		12,540
Centerville.....										20	924	3	180
Charlotte.....										10	410	18	575
Cherryfield.....	1,200			530	15,460	50,170				178	8,085	58	5,800
Columbia.....				1,264	17,808	1,050				133	2,765	22	1,196
Columbia Falls.....				816 ^{3/4}	25,556	10,180	2,605	1,645		90	3,162	31	2,290
Cooper.....										51	1,520	12	480
Crawford.....										42	1,194	12	360
Cutler.....				92	850		399	638		64	1,720	15	635
Danforth.....	3,525					5,606						42	2,800
Deblois.....													
Dennysville.....					10,481	4,673				85	3,440	20	1,540
East Machias.....		3,750		1,350	30,000	55,242	1,000			320	12,000	62	7,800
Eastport.....										81	4,860	245	20,485
Edmunds.....						2,433				10	250	14	670
Forest City.....				35	1,400		26,400			16	470	22	915
Harrington.....				2,712	53,573		735			172	4,166	77	4,962
Jonesborough.....	1,350				3,571	9,365	413			45	1,301	21	915
Jonesport.....	1,600			5,410	108,200					58	2,900	69	2,750
Kossuth.....													
Lubec.....					7,348					250	6,350	163	6,517

Machias.....	1,600	3,195	40,362	69,355	1,275	248	11,388	8,650
Machiasport.....			35,825			94	2,820	3,600
Marion.....	400					31	648	70
Marshfield.....		2	1,050					
Meddybemps.....						17	670	289
Milbridge.....	2,000	1,500	40,000		500	5,000	1,561	2,910
Northfield.....						30	668	298
Pembroke.....		1,244	20,456		1,915	249	6,780	2,855
Perry.....	300		7,505			23	833	1,116
Princeton.....			1,200	3,150	5,200	50	2,415	4,012
Robbinston.....			370	190		360	1,150	1,820
Roque Bluffs.....			328		260		395	40
Steuben.....	50		2,315		725		519	3,055
Talmadge.....						241	3,445	125
Topsfield.....						14	395	510
Trescott.....			674	456	576	40	1,292	300
Vanceboro.....			650		7,125	10	710	4,275
Waite.....						20	490	200
Wesley.....				350		47	600	365
Whiting.....		100	64	1,383	5,195	901	1,927	900
Whitneyville.....	525		39	479	6,043		30	330
Codyville Plantation.....						260	62	60
Lambert Lake Plantation.....				666			8	
No. 14 Plantation.....							13	120
No. 18 Plantation.....								
No. 21 Plantation.....							7	50

STATE ASSESSORS' REPORT.

WASHINGTON COUNTY—CONCLUDED.

Towns.	Furniture.	Stock in trade.	Value of town property.	Value of other property.	Value of property exempt by vote.	Value of wharf property.	School houses.		Other educational institutions.	Total amount of personal property.
							No.	Value.		
Addison		\$8,025	\$500	\$ 150	\$1,477					\$65,629
Alexander		200		4,717			4	\$1,100		18,410
Baileyville			396				5	500		9,831
Baring		1,975			260			5,000		15,558
Beddington		850			10,000		2	800		13,991
Brookton	\$ 100	6,300	1,000		4,000			2,000		25,649
Calais	23,300	182,700	26,000	86,895	17,500	\$33,500	14	30,000		870,462
Centerville			400					200		5,456
Charlotte			1,000				5	1,550		12,999
Cherryfield	17,300	21,787	800	3,524	16,500	5,583		5,000		187,602
Columbia		1,150			106			800		41,638
Columbia Falls		4,040	597		1,400	1,230		2,350		58,659
Cooper			200					600		11,435
Crawford				107			2	400		7,579
Cutler	200	1,867	1,000	1,600	3,000	500	2	2,000		16,462
Danforth		10,825	3,000		3,000			2,250		42,420
Deblois			1,000		300					2,750
Dennysville		11,300	2,000			1,500	2	2,400		72,122
East Machias		14,000	5,000			4,050		4,450	\$2,000	150,276
Eastport			10,500	629,616	56,000	41,460		16,000		731,167
Edmunds						725	4	1,200		8,426
Forest City		5,450					1	800		37,308
Harrington		2,275	750			200	10	2,500		96,580
Jonesborough		3,400	200			1,510		2,350		35,174
Jonesport		9,045			8,000	2,000		8,800		150,173
Kossuth										26,134
Lubec		18,165	3,800	11,373						72,265

Machias.....		58,000	5,950	35,918			9	17,600		290,229
Machiasport.....		3,725	8,500	5,000			8	3,000		57,619
Marion.....		300					3	300		3,791
Marsfield.....							2	700		6,621
Meddybemps.....		50					2	500		8,914
6 Milbridge.....		13,200		23,302	1,000	5,000		6,750	2,000	259,012
Northfield.....										6,352
Pembroke.....		20,925	2,000							84,517
Perry.....		2,040	225							37,969
Princeton.....		14,475		51,389		400	6	3,700		50,103
Robbinston.....	375	8,400	900	2,240	267	500	6			28,210
Rogue Bluffs.....		300					2	700		4,738
Steuben.....		4,765		1,085	1,249	75	10	3,000		32,661
Talmadge.....					250		2			3,003
Topsfield.....		1,940	300					1,350		15,984
Trescott.....		482		525	633		8	400		15,319
Vanceboro.....	2,300	11,404		2,621				1,490		39,521
Waite.....	400	500					2	600		8,173
Wesley.....		140		213	1,500		4	2,482		13,773
Whiting.....		1,490		1,635		275	3	1,500		20,926
Whitneyville.....		765			1,645			1,000		16,540
Codyville Plantation.....										2,608
Lambert Lake Plantation.....		75						850		3,151
No. 14 Plantation.....							2	600		2,448
No. 18 Plantation.....										384
No. 21 Plantation.....							1	300		2,234

STATE ASSESSORS' REPORT.

YORK COUNTY.

Towns.	Number of polls.	Rate of taxation.	Real estate, resident.	Real estate, non-resident.	Personal estate, resident.	Personal estate, non-resident.	Total value.	Money at interest.	Town debt.	Live stock.
Acton.....	191	.0115	\$179,276	\$64,735	\$82,811	\$2,084	\$278,906			\$30,560
Alfred.....	235	.025	244,381	29,332	76,121	6,382	356,216	\$15,241	\$500	26,572
Berwick.....	562	.0155	632,182	201,021	56,933	12,681	902,817			37,262
Biddeford.....	3,138	.024	5,000,615	317,235	1,029,070	65,250	6,412,230	5,500	201,512	195,365
Buxton.....	508	.019	440,613	73,735	111,341	3,478	629,167	13,000		56,299
Cornish.....	314	.01696	306,445	32,653	61,954		401,054	1,000	1,341	35,176
Dayton.....	147	.0125	130,581	29,472	17,227		177,280	2,000		15,737
Elliot.....	349	.0135	325,875	32,374	45,399		403,648	9,150		25,146
Hollis.....	315	.01425	253,554	56,214	81,938	6,689	398,395	400		46,638
Kittery.....	796	.02	422,355	56,255	54,584	2,070	535,264	700		5,915
Kennebunk.....	761	.0123	1,163,240	207,970	419,490	20,540	1,811,240	64,300	3,500	58,250
Kennebunkport.....	672	.012	690,420	246,830	216,670	11,470	1,165,390	72,350	4,700	54,105
Lebanon.....	309	.0255	175,575	80,625	30,563		286,763	1,050		30,563
Limington.....	279	.02	220,757	24,069	43,805	250	288,881		5,300	37,443
Limerick.....	253	.02	223,805	13,875	126,410	800	364,890	100		24,734
Lyman.....	192	.013	216,295	84,813	33,887	1,186	336,181	500	357	26,945
Newfield.....	193	.015	155,270	24,080	36,079	1,550	216,979			27,094
North Berwick.....	452	.0183	473,730	51,223	119,429	19,053	663,435	11,425	9,290	33,519
Old Orchard.....	195	.0162	274,724	257,227	42,330	4,000	578,281	1,900	10,109	5,155
Parsonfield.....	377	.0186	332,140	41,148	64,023	272	437,583	300	3,000	53,675
Sanford.....	1,361	.017	1,764,844	157,680	263,114	2,800	2,188,438			74,389
Saco.....	1,613	.02	2,417,220	390,030	1,039,037	47,205	3,893,492	106,537	143,896	92,730
Shapleigh.....	284	.016	143,347	41,888	43,090	8,090	236,415	100		491
South Berwick.....	809	.0175	715,063	77,192	180,672	25,740	998,667	600	4,926	40,538
Waterborough.....	324	.018	222,156	57,096	68,040	2,360	349,652	820	1,000	39,347
Wells.....	465	.02	402,610	143,670	71,315	14,060	631,655	3,100	1,416	43,840
York.....	606	.012	785,079	426,558	110,886	1,650	1,324,173	23,475	19,435	62,945
	15,600		\$18,312,152	\$3,219,062	\$4,476,218	\$259,660	\$26,267,092			\$1,147,988

YORK COUNTY—CONTINUED.

Towns.	Railroad stock.		Bank stock.		Trust company stock.		Loan building company stock.		Gas company stock.		Water company stock.		Electric light company stock.	
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Acton				\$ 800										
Alfred			296	25,500										
Berwick				1,950										
Biddeford			698	69,800										
Buxton			95	9,500										
Cornish			18	1,800										
Dayton			5	100										
Elliot		500												
Hollis			77	7,700	2	\$200								
Kittery			13	650										
Kennebunk			1,645	160,680										
Kennebunkport				36,910										
Lebanon		250												
Limington				1,200										
Limerick			1,10	110,900										
Lyman			19	1,900										
Newfield			1	90										
North Berwick	198	7,920		36,000										
Old Orchard			73	5,350										
Parsonsfield			38	2,859										
Sanford														
Saco		10,860	1,581	169,710										
Shapleigh														
South Berwick			1,128	59,850										
Waterborough			35	2,350										
Wells	10	1,000	109	10,900										
York		2,050												

YORK COUNTY—CONTINUED.

Towns.	Electric rail-road company stock.		Horse railroad company stock.		Other company stock.		Railroad prop-erty.	Water com-pany property.	Electric light company prop-erty.	Electric rail-road property.	Horse railroad property.	Gas company property.	Companies not otherwise enumerated.
	No.	Value.	No.	Value.	No.	Value.							
Acton													
Alfred							\$ 560						
Berwick							1,600		\$40,000				
Biddeford							32,825	\$3,550	52,000				
Buxton						\$3,900							
Cornish													
Dayton													
Elliot													
Hollis													
Kittery					148	930	14,825						
Kennebunk					30	3,000	21,900						
Kennebunkport													
Lebanon													
Limington													
Limerick													
Lyman													
Newfield													
North Berwick													
Old Orchard							13,600						
Parsonsfield													
Sanford							2,003	3,000	2,000	\$4,725			
Saco							53,660	1,500	500	10,000			
Shapleigh													
South Berwick							7,225		5,000				\$6,000
Waterborough													
Wells													
York							6,500	1,500					

YORK COUNTY—CONTINUED.

Towns.	Cotton mills, white.		Cotton mills, colored.		Woolen mills.		Pulp mills.		Paper mills.		Saw mills.		Other mills.		
	Spin.	Value.	Spin.	Value.	Sets.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	
Acton.....												2	\$6,200	1	\$9,000
Alfred.....					2	\$6,000						4	4,000	1	500
Berwick.....													5,900		
Biddeford.....	195,788	\$2,593,570											22,675		
Buxton.....												3	2,300	1	3,275
Cornish.....												2	1,750		
Dayton.....															
Elliot.....															
Hollis.....															
Kittery.....													600		
Kennebunk.....		5,000										3	6,000	3	26,500
Kennebunkport.....															
Lebanon.....															
Linington.....												5	1,800		
Limerick.....												1	700		
Lyman.....												2	1,480		
Newfield.....															
North Berwick.....					7	61,350							7,300		
Old Orchard.....													2,000		
Parsonsfield.....					3	16,000						1	250	2	1,250
Sanford.....	10,500	29,950			*20	147,000						5	5,000		
Saco.....			50,368	\$755,520								4	14,300		11,200
Shapleigh.....					3	1,800						1	700		
South Berwick.....		45,000				30,000							8,500		31,000
Waterborough.....															
Wells.....													1,925		
York.....												6	1,950	2	350

* Plush mills.

YORK COUNTY—CONTINUED.

Towns.	Machinery.	Finished products in mills.	Material in stock.	Shipping.		Logs and lumber.	Wood and bark.	Buildings on other's land.	Estates held by administrators.	Carriages.		Musical instruments.	
				Tons.	Value.					No.	Value.	No.	Value.
Acton.....	\$1,500					\$ 600						37	\$ 925
Alfred.....						4,300		\$2,000	\$800	131	\$3,890	8	1,000
Berwick.....	9,300					2,500		500				152	5,625
Bileford.....	75,666	233,200	\$387,942		\$6,975		\$17,500	5,400	4,875				48,425
Buxton.....	7,200					4,150		835		71	2,970	110	4,590
Cornish.....								500		17	450	52	1,430
Dayton.....										10	355	28	1,135
Elliot.....					4,973							68	3,155
Hollis.....	450				11,550	8,800		1,270		179	6,830	79	5,240
Kittery.....				277	7,495			1,224		38	1,500	127	6,945
Kennebunk.....	43,600		2,660		2,100	7,600		3,100		143	6,806	139	6,790
Kennebunkport.....					3,980	3,750		3,640	3,000	147	8,955	72	4,550
Lebanon.....						700				1	50	64	1,660
Limington.....	1,000	600				4,000	50						
Limerick.....													
Lyman.....						1,375		400		3	150	30	1,080
Newfield.....					1,400	280		50		16	675		1,590
North Berwick.....						9,500		1,250		4	275	35	3,140
Old Orchard.....						1,000					680		1,000
Parsonsfield.....						590		400				73	2,108
Sanford.....								3,580					
Saco.....	1,800	164,540	229,705		65,300	24,205	500				23,210		30,650
Shapleigh.....	2,500					4,000	650				1,020		2,063
South Berwick.....	11,650					8,750	3,500			49	4,015	43	4,150
Waterborough.....			6,550			2,500		3,000				63	2,649
Wells.....	1,000			240	1,310	7,450					600		2,430
York.....	3,000			102	1,671			1,350		70	4,640	50	4,255

YORK COUNTY—CONCLUDED.

Towns.	Furniture.	Stock in trade.	Value of town property.	Value of other property.	Value of property exempt by vote.	Value of wharf property.	School houses.		Other educational institutions.	Total amount of personal property.
							No.	Value.		
Acton.....		\$ 500		\$1,500			12			\$34,895
Alfred.....	\$2 00	3,000					1	\$5,000		82,503
Berwick.....		6,600	\$ 6,700					8,175		69,614
Biddeford.....	2,500	260,425	250,000	146,413	\$507,000	\$3,000		110,000	\$50,000	1,094,320
Buxton.....		12,375	2,000		10,000					114,819
Cornish.....		21,450	1,500	148				7,000		61,954
Dayton.....										17,227
Elliot.....		2,475								45,399
Hollis.....			2,500							88,628
Kittery.....	4,620	7,226			1,100					56,654
Kennebunk.....		20,850	13,000			900	11	7,000	6,000	440,030
Kennebunkport.....	11,270	25,630	1,350							228,140
Lebanon.....		1,150			4,100					30,563
Limington.....		1,150	3,200					1,500	2,500	40,055
Limerick.....		6,550			3,250					127,210
Lyman.....		1,965		758						35,073
Newfield.....	500	5,700					6	400		37,629
North Berwick.....		35,457								138,842
Old Orchard.....	24,000	2,150	3,000	5,095	500			3,000		46,330
Parsonfield.....		4,100	2,500							64,295
Sanford.....			3,200		125,000		15	27,300		265,914
Saco.....	2,500	130,050	50,000	35,945		1,100				1,086,242
Shapleigh.....		4,350		2,500						51,180
South Berwick.....	1,700	71,050		609		350		8,500	10,000	206,412
Waterborough.....		13,184	500				13	6,500		70,400
Wells.....	1,045	10,700	3,200	1,000		150		5,100		85,375
York.....		12,150	8,000			1,475		7,000		112,536

RECAPITULATION BY COUNTIES OF RETURNS OF VALUATION OF 1893.

Counties.	Number of polls.	Real estate, resident.	Real estate, non-resident.	Personal estate, resident.	Personal estate, non-resident.	Total amount—values.	Total amount—live stock.
Androscoggin.....	13,463	\$18,236,889	\$2,023,989	\$3,814,327	\$243,322	\$24,312,527	\$586,685
Aroostook	11,513	6,330,420	1,109,847	2,834,817	120,214	10,395,298	1,366,990
Cumberland.....	25,945	35,522,957	8,219,043	17,060,648	1,272,942	62,075,590	1,385,015
Franklin.....	4,789	3,820,302	815,080	1,553,960	14,677	6,204,019	776,262
Hancock.....	10,119	6,318,826	2,838,318	2,365,987	65,379	11,588,510	625,465
Kennebec.....	13,425	16,855,908	2,493,621	5,899,262	283,642	25,532,433	1,462,485
Knox.....	9,495	8,222,407	1,038,500	3,918,007	119,118	13,298,032	555,365
Lincoln.....	5,681	4,319,304	912,974	1,413,547	170,834	6,816,659	515,370
Oxford.....	9,248	6,661,826	1,265,968	2,286,946	147,636	10,362,376	1,268,678
Penobscot.....	18,849	16,154,500	2,906,289	6,503,914	333,857	25,898,560	1,640,294
Piscataquis.....	4,396	2,737,765	626,691	1,004,351	58,397	4,427,204	513,219
Sagadahoc.....	5,473	5,398,702	957,452	4,051,910	133,878	10,541,942	336,178
Somerset.....	9,146	8,217,816	1,025,899	3,226,854	95,499	12,566,068	1,303,067
Waldo.....	6,973	5,977,545	776,774	2,679,117	43,244	9,476,680	879,488
Washington.....	10,686	6,059,631	1,214,027	3,584,692	191,442	11,049,792	586,685
York.....	15,600	18,312,152	3,219,062	4,476,218	259,660	26,267,092	1,147,988
Total.....	174,741	\$169,140,950	\$31,443,534	\$66,674,557	\$3,553,741	\$270,812,782	\$14,952,234

ASSESSORS' RETURNS.

The following tables show by comparison the increase or decrease of valuation in the different cities and towns in the State, as returned by the different assessors in each municipality for the years 1890, 1891, 1892 and 1893.

ANDROSCOGGIN COUNTY.

Towns.	Assessors' returns for 1890.	Assessors' returns for 1891.	Assessors' returns for 1892.	Assessors' returns for 1893.
Auburn	\$5,191,301	\$5,719,755	\$6,287,460	\$5,978,904
Durham.....	359,990	330,980	330,430	335,065
East Livermore	450,561	478,770	.....	506,248
Greene	287,389	287,240	296,924	294,212
Leeds	303,914	303,751	303,538	304,829
Lewiston	11,269,547	11,471,840	11,388,683	11,810,135
Lisbon	1,471,318	1,563,065	1,588,809	1,649,482
Livermore.....	414,877	397,670	402,301	398,746
Mechanic Falls.....	.....	.....	.....	799,293
Minot	731,097	776,219	766,766	329,700
Poland	959,388	1,012,034	1,015,671	670,029
Turner	686,515	683,965	665,550	662,150
Wales	177,377	182,482	185,108	185,990
Webster.....	395,082	393,983	387,880	387,744
Total	\$22,698,358	\$23,601,784	\$24,114,221	\$24,312,527

AROOSTOOK COUNTY.

Towns.	Assessors' returns for 1890.	Assessors' returns for 1891.	Assessors' returns for 1892.	Assessors' returns for 1893.
Amity	\$106,692	\$ 37,718	\$ 53,760	\$ 53,730
Ashland.....	127,549	146,185	152,073	159,829
Bancroft.....	44,717	46,675	45,253	46,793
Benedicta.....	44,556	42,262	44,045	43,835
Blaine.....	125,293	130,840	138,451	143,429
Bridgewater.....	230,073	160,820	175,035	200,600
Caribou.....	567,509	720,241	788,663	827,969
Easton.....	141,065	180,233	157,962	167,533
Fort Fairfield.....	642,666	682,080	716,850	772,292
Fort Kent.....	117,205	166,348	166,348	116,348
Frenchville.....	139,677	127,994	128,951	186,925
Grand Isle.....	141,067	131,000	125,996	130,488
Haynesville.....	57,747	59,557	51,889	53,314
Hersey.....	36,909	44,190	39,680	41,542
Hodgdon.....	196,110	193,586	195,523	194,551
Houlton.....	997,703	1,055,097	1,060,749	2,269,931
Island Falls.....	61,010	74,668	80,519	103,875
Limestone.....	114,475	118,645	120,909	156,392
Linnens.....	191,817	227,136	207,948	191,255
Littleton.....	227,725	151,065	235,184	302,031
Ludlow.....	83,295	84,550	83,627	85,220
Madawaska.....	151,695	144,363	144,555	156,021
Mapleton.....	114,491	124,584	130,533	141,320
Mars Hill.....	150,625	154,764	160,702	164,470
Masardis.....	45,947	54,834	32,091	53,707
Monticello.....	145,368	273,640	272,455	278,402
New Limerick.....	86,186	172,866	178,334	184,349
Orient.....	38,046	61,382	46,543	37,954
Presque Isle.....	648,905	891,286	953,466	1,055,205
Sherman.....	129,305	161,656	135,945	145,940
Smyrna.....	79,113	77,505	78,327	86,517
Van Buren.....	181,355	177,948	159,100	159,100
Washburn.....	179,310	176,715	180,423	189,204
Weston.....	38,363	53,497	38,737	40,357
Woodland.....	124,026	125,706	130,273	133,549
Cary Plantation.....	16,063	21,697	15,978	15,978
Castle Hill Plantation.....	66,356	70,241	79,226	76,766
Caswell Plantation.....	26,473	31,478	.....	30,281
Chapman Plantation.....	24,506	30,714	30,719	32,440
Connor Plantation.....	25,350	22,967	24,839	26,885
Crystal Plantation.....	51,008	49,708	76,415	54,594
Cyr Plantation.....	32,603	36,475	32,537	31,591
Dyer Brook Plantation.....	42,625	49,011	49,006	48,316
Eagle Lake Plantation.....	11,018	37,274	.....	37,274
Garfield Plantation.....	41,269	35,842	38,339	41,870
Glenwood Plantation.....	29,529	23,475	21,572	27,124
Hauulin Plantation.....	62,231	63,330	63,077	64,371
Hammond Plantation.....	27,911	26,399	26,296	39,581
Macwahoc Plantation.....	28,522	29,849	32,603	35,239
Merrill Plantation.....	48,592	34,978	45,815	46,496
Moro Plantation.....	37,471	36,688	37,729	36,986
Nashville Plantation.....	25,884	35,754	27,297	24,875
New Canada Plantation.....	18,052	17,657	17,657	17,657
New Sweden Plantation.....	84,018	93,828	100,965	102,949
Oakfield Plantation.....	40,029	80,142	78,615	76,884
Oxbow Plantation.....	.....	.....	20,685	20,677
Perham Plantation.....	51,518	79,044	78,733	83,092
Portage Lake Plantation.....	24,543	25,255	24,542	23,825
Reed Plantation.....	68,472	72,355	71,522	83,446
St. Francis Plantation.....	14,577	38,552	.....	12,461
St. John Plantation.....	10,586	27,469	27,469	27,469
Silver Ridge Plantation.....	27,589	38,165	26,883	19,759
Wade Plantation.....	35,823	36,035	38,531	42,922
Wallgrass Plantation.....	25,913	27,832	.....	27,832
Westfield Plantation.....	46,932	62,973	60,788	52,281
Total.....	\$7,588,052	\$8,438,930	\$8,324,298	\$10,395,298

CUMBERLAND COUNTY.

Towns.	Assessors' returns for 1890.	Assessors' returns for 1891.	Assessors' returns for 1892.	Assessors' returns for 1893.
Baldwin	\$ 336,660	\$ 347,680	\$ 358,730	\$ 339,640
Bridgton	1,218,925	1,237,925	1,249,363	1,284,456
Brunswick	3,396,088	3,407,803	3,499,065	3,463,294
Cape Elizabeth	1,034,361	1,948,455	1,956,015	1,967,556
Caseo	267,211	265,635	261,812	271,343
Cumberland	646,775	659,050	666,330	669,525
Deering	2,844,920	3,001,960	3,093,630	3,210,610
Falmouth	854,545	878,520	875,285	878,445
Freeport	1,148,001	1,139,496	1,190,964	1,221,000
Gorham	1,350,099	1,230,243	1,229,941	1,274,017
Gray	621,443	605,957	582,639	592,556
Harpwell	583,929	601,914	602,240	603,680
Harrison	438,268	434,391	424,986	418,860
Naples	224,045	222,200	221,475	224,710
New Gloucester	871,690	884,346	899,113	909,269
North Yarmouth	339,725	344,318	345,730	346,617
Otisfield	243,060	244,309	253,291	253,280
Portland	35,611,990	36,583,295	37,779,475	36,823,990
Pownal	268,954	269,720	268,104	271,226
Raymond	201,815	198,048	201,934	194,480
Scarborough	779,765	830,528	825,973	828,564
Sebago	146,715	136,135	147,005	144,225
Standish	530,266	529,290	526,240	519,245
Westbrook	3,911,727	3,054,923	3,159,582	3,304,576
Windham	840,487	850,371	879,469	903,863
Yarmouth	1,013,273	1,051,779	1,096,024	1,156,369
Total	\$59,622,821	\$60,598,311	\$62,614,475	\$62,075,590

FRANKLIN COUNTY.

Avon	\$127,794	\$125,668	\$129,313	\$132,940
Carthage	78,858	80,312	80,910	95,429
Chesterville	263,510	266,000	312,648	268,505
Eustis	80,331	85,482	93,374	98,234
Farmington	1,568,850	1,624,396	1,653,985	1,761,970
Freeman	121,292	117,743	119,043	114,355
Industry	107,495	105,350	107,302	105,332
Jay	504,413	517,675	728,554	778,953
Kingfield	259,535	227,154	217,348	217,063
Madrid	68,242	81,996	76,664	73,089
New Sharon	409,549	404,796	395,467	394,008
New Vineyard	183,441	184,397	177,600	178,583
Phillips	470,606	471,903	470,420	473,578
Rangeley	135,409	150,491	171,613	178,015
Salem	57,430	61,749	57,474	50,855
Strong	217,242	222,743	222,042	225,963
Temple	145,847	143,454	141,778	136,716
Weld	183,330	181,338	177,697	176,796
Wilton	628,436	627,732	627,312	650,134
Coplin Plantation	27,883	25,852	25,883	27,080
Dallas Plantation	17,079	19,516	17,770	19,584
Greenville Plantation	11,421	6,735	5,753	5,769
Letter E Plantation	12,511	12,230	12,000	12,631
Perkins Plantation	18,205	18,781	17,927	16,088
Rangeley Plantation	18,304	16,887	12,164	12,349
Total	\$5,716,513	\$5,719,102	\$6,091,577	\$6,204,019

HANCOCK COUNTY.

Towns.	Assessors' returns for 1890.	Assessors' returns for 1891.	Assessors' returns for 1892.	Assessors' returns for 1893.
Amberst	\$113,096	\$115,336	\$102,053	\$102,604
Aurora	46,025	39,175	42,584	40,985
Bluehill	508,400	523,985	554,760	565,385
Brooklin	150,165	152,145	154,520	160,535
Brooksville	185,227	186,445	190,006	190,316
Bucksport	1,055,770	1,045,657	1,028,784	1,015,481
Castine	301,820	299,809	314,292	322,754
Cranberry Isles	96,012	90,089	87,712	97,918
Deer Isle	421,817	432,740	446,197	451,875
Dedham	66,601	66,053	66,367	68,131
Eastbrook	46,787	48,396	46,064	46,837
Eden	4,779,493	3,322,600	2,669,570	2,832,818
Ellsworth	1,713,433	1,729,426	1,759,908	1,747,321
Franklin	207,433	246,663	263,737	281,395
Gouldsboro	283,090	300,096	359,757	387,978
Hancock	231,493	238,673	241,377	230,191
Isle au Haut	49,651	51,868	53,668	58,525
Lamoine	199,825	194,548	176,425	170,555
Mariaville	63,506	77,301	70,078	63,153
Mount Desert	406,450	457,425	488,439	524,383
Orland	234,253	288,634	287,514	274,648
Otis	36,132	24,017	23,346	22,171
Penobscot	235,950	233,093	239,692	241,956
Sedgwick	173,285	175,637	176,751	179,703
Sullivan	342,079	380,048	404,812	403,660
Surry	177,656	177,704	175,289	176,491
Tremont	470,790	468,173	472,630	490,592
Trenton	146,405	127,936	128,041	127,823
Verona	62,665	60,657	61,371	61,190
Waltham	74,602	71,692	75,395	73,395
Swan's Island Plantation	39,031	103,232	140,621	141,052
Long Island Plantation	17,115	16,782	16,133	22,366
No. 21, M. D. Plantation			6,570	6,564
No. 33 Plantation		12,267	13,036	7,759
Total	\$12,986,097	\$11,758,302	\$11,334,196	\$11,588,510

KENNEBEC COUNTY.

Towns.	Assessors' returns for 1890.	Assessors' returns for 1891.	Assessors' returns for 1892.	Assessors' returns for 1893.
Albion	\$ 378,438	\$ 361,024	\$ 350,433	\$ 372,666
Augusta	6,446,249	5,199,585	5,352,288	5,474,666
Belgrade	371,671	371,666	375,094	376,619
Benton	396,543	394,452	389,544	392,374
Chelsea	221,367	219,441	219,740	220,425
China	470,630	467,975	469,620	473,330
Clinton	544,135	544,315	548,600	543,235
Farmingdale	448,391	497,627	506,848	523,509
Fayette	222,142	198,242	192,640	196,366
Gardiner	3,084,470	3,324,710	3,383,306	3,256,772
Hallowell	1,505,387	1,603,520	1,580,626	1,560,443
Litchfield	378,430	377,360	374,290	368,935
Manchester	236,965	240,965	241,317	243,650
Monmouth	683,990	685,890	692,180	6 1,810
Mount Vernon	332,958	283,139	264,899	276,602
Oakland	768,338	754,240	751,837	737,977
Pittston	449,077	447,656	449,632	448,328
Randolph	298,598	302,387	306,848	321,315
Readfield	363,484	493,977	564,704	470,760
Rome	84,906	85,792	83,236	84,644
Sidney	400,917	394,922	400,846	393,637
Vassalboro	950,390	844,069	915,690	956,760
Vienna	129,676	126,896	125,914	123,105
Waterville	4,016,201	4,458,647	4,575,678	4,645,347
Wayne	225,651	227,587	230,439	223,251
West Gardiner	274,550	274,005	273,330	279,600
Winsdor	223,132	236,004	231,655	223,125
Winslow	552,190	551,715	631,335	643,995
Winthrop	1,148,311	1,068,198	1,064,200	1,024,700
Unity Plantation	10,870	10,868	13,052	10,487
Total	\$25,651,057	\$25,046,819	\$25,579,654	\$25,532,433

KNOX COUNTY.

Appleton	\$ 245,817	\$ 246,545	\$ 246,017	\$ 251,580
Camden	1,917,563	1,507,121	1,556,436	1,581,889
Cushing	124,872	126,389	128,073	128,540
Friendship	203,465	204,717	210,696	208,794
Hope	227,450	237,394	225,260	220,504
Hurricane Isle	38,145	41,569	25,643	27,805
North Haven	110,187	229,342	231,860	237,984
Rockland	4,353,044	4,578,585	4,684,547	4,767,232
Rockport .....	.....	1,038,080	1,125,456	1,166,829
South Thomaston	321,487	329,324	313,634	360,647
St. George	416,615	426,866	444,778	445,354
Thomaston	1,628,813	1,649,601	1,679,946	1,657,432
Union	485,736	471,525	474,844	497,761
Vinalhaven	465,175	469,959	471,821	578,960
Warren	829,883	805,090	809,528	820,181
Washington	336,670	333,112	315,132	319,019
Matinicus Isle Plantation	23,421	22,245	25,330	27,521
Total	\$11,728,343	\$12,717,464	\$12,969,002	\$13,298,032

LINCOLN COUNTY.

Towns.	Assessors' returns for 1890.	Assessors' returns for 1891.	Assessors' returns for 1892.	Assessors' returns for 1893.
Alna.....	\$149,843	\$146,513	\$184,716	\$183,776
Boothbay.....	492,459	520,433	526,931	528,251
Boothbay Harbor.....	643,693	657,903	661,719	677,661
Bremen.....	146,364	147,777	152,004	151,813
Bristol.....	714,084	731,290	740,102	744,700
Damariscotta.....	428,765	437,898	444,488	429,972
Dresden.....	404,174	409,131	413,753	414,086
Edgecomb.....	178,124	179,935	180,632	178,526
Jefferson.....	514,788	506,255	522,103	424,272
Newcastle.....	606,030	610,436	606,453	592,446
Nobleborough.....	220,676	230,169	241,680	233,136
Somerville.....	84,650	83,969	83,086	82,636
Southport.....	156,716	160,570	158,532	174,318
Waldoborough.....	991,810	992,756	992,486	968,123
Westport.....	83,783	89,946	89,212	87,120
Whitefield.....	445,442	460,590	424,165	418,865
Wiscasset.....	534,000	520,616	526,258	516,768
Monhegan Isle Plantation.....	10,693	10,816	10,846	10,790
Total.....	\$6,806,094	\$6,937,114	\$6,859,165	\$6,816,659

OXFORD COUNTY.

Albany.....	\$145,264	\$137,923	\$130,731	\$126,239
Andover.....	153,926	162,291	162,735	167,153
Bethel.....	743,355	770,669	784,134	832,629
Brownfield.....	304,205	299,340	298,228	295,675
Buckfield.....	375,626	374,603	377,501	368,496
Byron.....	36,101	38,217	40,285	44,815
Canton.....	392,405	455,805	456,500	439,010
Denmark.....	270,757	260,655	257,569	267,925
Dixfield.....	274,780	289,415	302,430	296,265
Fryeburg.....	831,048	824,665	835,714	823,754
Gilead.....	142,706	143,247	136,532	141,803
Grafton.....	39,771	63,174	.....	58,929
Greenwood.....	140,655	134,916	149,050	144,293
Hanover.....	74,320	76,503	75,269	73,237
Hartford.....	262,251	259,856	259,735	256,607
Hebron.....	194,987	197,169	203,845	189,132
Hiram.....	328,708	306,143	312,892	318,466
Lovell.....	396,717	398,076	388,693	392,490
Mason.....	27,281	28,597	28,887	27,629
Mexico.....	84,776	85,033	86,020	100,198
Newry.....	94,947	92,844	93,203	97,757
Norway.....	1,058,863	1,054,473	1,036,839	1,038,184
Oxford.....	438,118	444,052	410,015	420,705
Paris.....	1,117,156	1,122,675	1,137,677	1,121,335
Peru.....	196,142	198,326	197,315	209,598
Porter.....	244,842	239,925	242,063	236,380
Roxbury.....	26,542	29,349	29,842	31,754
Rumford.....	282,633	302,439	298,250	575,443
Stoneham.....	66,208	67,494	72,283	71,492
Stow.....	111,172	125,101	125,239	130,151
Summer.....	223,349	230,928	229,918	222,002
Sweden.....	133,178	142,058	137,193	130,442
Upton.....	61,428	65,628	65,837	90,068
Waterford.....	256,254	188,817	247,488	250,583
Woodstock.....	191,467	193,054	195,333	201,260
Franklin Plantation.....	21,058	20,877	22,809	24,216
Lincoln Plantation.....	29,907	31,582	31,316	30,680
Magalloway Plantation.....	45,824	47,563	53,118	74,598
Millon Plantation.....	38,014	27,000	38,288	40,983
Total.....	\$9,878,443	\$10,026,489	\$10,012,960	\$10,362,386

PENOBSCOT COUNTY.

Towns.	Assessors' returns for 1890.	Assessors' returns for 1891.	Assessors' returns for 1892.	Assessors' returns for 1893.
Alton..	\$60,537	\$56,707	\$54,881	\$52,430
Argyle	49,835	64,116	62,901	62,400
Bangor	10,305,929	11,150,987	11,697,028	12,616,304
Bradford	279,635	276,776	266,136	260,759
Bradley	144,539	157,697	140,270	138,295
Brewer	988,115	1,137,960	1,162,315	1,238,275
Burlington	168,816	155,724	151,573	152,478
Carmel	274,561	274,429	281,356	284,593
Carroll	94,111	109,803	109,968	97,041
Charleston	274,681	281,384	278,992	257,148
Chester	46,121	45,927	46,332	62,635
Clifton	46,568	46,987	47,388	47,855
Corinna	510,560	477,159	448,855	407,856
Corinth	386,930	397,384	393,720	387,448
Dexter	1,393,120	1,109,854	1,164,006	1,049,104
Dixmont	249,343	249,598	256,308	249,734
Eddington	118,150	149,671	140,294	137,639
Edinburg	18,909	32,747	31,883	30,017
Enfield	94,959	342,268	.....	111,439
Etna	113,583	118,023	116,817	117,656
Exeter	307,017	307,151	310,319	310,419
Garland	501,999	469,630	471,055	306,073
Glenburn	123,920	134,370	138,510	131,084
Greenbush	61,971	63,195	61,701	59,544
Greenfield	24,160	91,454	75,366	32,901
Hampden	570,831	562,299	556,856	549,270
Heron	398,716	342,268	345,133	349,821
Holden	139,648	138,223	138,454	136,594
Howland	37,040	67,076	98,987	55,893
Hudson	82,536	113,043	88,290	88,553
Kenduskeag	162,068	159,655	155,475	153,646
Kingsman	101,742	119,330	155,339	140,231
Lagrange	200,126	190,455	192,023	181,791
Lee	113,161	123,417	112,300	118,690
Levant	233,330	228,548	224,201	240,177
Lincoln	314,551	399,197	302,483	288,255
Lowell	70,341	125,142	172,089	85,161
Mattamiscontis	8,504	9,642	10,972	10,610
Mattawankeag	109,468	108,626	111,291	115,416
Maxfield	40,034	48,851	45,266	25,835
Medway	140,345	130,640	111,234	69,385
Milford	196,548	197,480	204,497	207,920
Mount Chase	39,200	42,911	42,427	35,827
Newburgh	276,051	268,778	262,017	254,838
Newport	374,035	382,785	478,143	442,170
Old Town	948,345	1,125,543	1,033,472	1,124,443
Orono	569,626	561,636	567,725	618,709
Orrington	364,435	370,845	378,525	386,500
Passadumkeag	31,056	41,086	30,742	30,221
Patten	386,294	337,224	339,792	349,460
Plymouth	164,249	162,219	164,057	171,489
Prentiss	61,755	61,785	61,322	64,960
Springfield	112,144	113,058	115,420	115,880
Stetson	220,830	220,960	218,040	214,000
Veazie	141,782	244,745	240,036	233,187
Winn	186,691	197,909	183,401	146,344
Drew Plantation	25,335	51,685	54,720	54,320
Lakeville Plantation	54,119	49,621	49,826	53,594
No. 2, Grand Falls Plantation	22,744	22,796	24,030	46,504
Seboeis Plantation .....	.....	21,479	22,543	24,157
Stacyville Plantation	24,728	28,117	37,738	.....
Webster Plantation	33,698	17,275	34,421	34,969
Woodville Plantation	34,563	37,064	36,611	37,133
Total	\$23,624,868	\$25,126,069	\$25,361,913	\$25,898,560

PISCATAQUIS COUNTY.

Towns.	Assessors' returns for 1890.	Assessors' returns for 1891.	Assessors' returns for 1892.	Assessors' returns for 1893.
Abbot.....	\$152,546	\$157,341	\$159,828	\$154,189
Atkinson.....	144,361	146,257	148,593	146,701
Blanchard.....	45,580	45,580	47,077	49,094
Brownville.....	250,944	255,724	299,328	306,335
Dover.....	615,102	630,326	643,809	640,913
Foxcroft.....	510,907	469,790	493,869	498,729
Greenville.....	219,241	245,918	275,268	285,816
Guilford.....	309,560	309,240	406,265	460,006
Medford.....	63,777	65,048	64,231	64,790
Milo.....	354,764	348,522	353,301	341,823
Monson.....	192,970	211,450	275,635	233,847
Orneville.....	72,066	99,412	71,824	81,460
Parkman.....	157,575	236,946	240,931	230,441
Sangerville.....	361,489	366,035	358,940	359,930
Sebec.....	163,213	157,444	157,215	163,080
Shirley.....	52,100	52,607	58,133	68,687
Wellington.....	108,607	106,370	110,147	105,642
Williamsburg.....	21,661	27,212	30,361	30,631
Williamantic.....	85,768	119,238	92,763	97,453
Bowerbank Plantation.....	19,467	33,326	21,886	18,014
Elliottsville Plantation.....	.....	34,883	36,330	36,523
Kingsbury Plantation.....	.....	52,252	49,710	48,181
Total.....	\$3,900,878	\$4,170,921	\$4,395,447	\$4,442,285

SAGADAHOC COUNTY.

Arrowsic.....	\$ 65,191	\$ 68,807	\$ 66,842	\$ 64,043
Bath.....	6,028,364	6,190,745	6,463,100	6,507,636
Bowdoin.....	290,960	291,587	291,088	289,777
Bowdoinham.....	671,548	619,573	608,903	609,946
Georgetown.....	205,350	138,270	150,670	153,780
Perkins.....	39,326	39,835	43,000	44,357
Phippsburg.....	354,161	357,473	358,060	362,491
Richmond.....	1,255,420	1,272,075	.....	1,290,999
Topsham.....	673,368	722,729	719,443	729,828
West Bath.....	151,521	157,770	159,183	156,585
Woolwich.....	470,863	353,443	340,697	332,500
Total.....	\$10,206,072	\$10,212,307	\$10,475,061	\$10,541,942

SOMERSET COUNTY.

Towns.	Assessors' returns for 1890.	Assessors' returns for 1891.	Assessors' returns for 1892.	Assessors' returns for 1893.
Anson	\$606,501	\$542,944	\$584,691	\$601,893
Athens	356,359	349,182	345,338	330,913
Bingham	201,761	214,223	216,802	219,468
Brighton	77,414	79,261	81,236	73,187
Cambridge	119,375	118,564	117,468	114,412
Canaan	333,155	306,655	294,680	302,097
Concord	63,552	60,727	62,716	61,967
Cornville	340,239	342,239	329,792	327,769
Detroit	146,768	143,602	139,046	136,974
Embsen	148,188	138,279	143,944	206,964
Fairfield	1,225,630	1,289,370	1,236,070	1,236,814
Harmony	192,517	190,217	193,785	186,281
Hartland	394,950	422,496	422,695	439,253
Madison	791,115	745,509	1,016,632	1,155,297
Mercer	158,072	157,430	157,881	158,773
Moscow	79,177	84,059	90,303	89,776
New Portland	364,355	373,300	358,082	356,230
Norridgewock	492,910	555,375	552,105	569,170
Palmyra	327,062	322,294	324,381	324,680
Pittsfield	772,485	707,495	742,265	872,975
Ripley	150,692	129,190	129,855	123,115
St. Albans	36,344	308,980	309,083	407,889
Skowhegan	3,666,342	3,268,061	3,212,597	3,121,841
Smithfield	127,182	154,789	124,952	144,553
Solon	311,334	317,013	327,263	319,500
Starks	232,318	234,198	234,755	222,129
Lexington Plantation	47,115	47,199	47,873	41,072
Carratunk Plantation .....	.....	.....	.....	68,823
Carrying Place Plantation .....	.....	.....	.....	.....
Dead River Plantation	24,667	23,638	24,552	24,576
Dennistown Plantation	30,200	29,200	31,887	27,076
Flagstaff Plantation	25,720	25,678	30,389	36,241
Highland Plantation	14,576	15,295	15,004	14,565
Jackmantown Plantation .....	.....	52,509	60,842	51,329
Mayfield Plantation .....	.....	.....	.....	37,775
Moose River Plantation .....	.....	32,696	37,425	53,634
No. 1, R. 2, W. K. R., Plantation	26,320	24,510	26,213	23,598
The Forks Plantation	51,098	44,049	49,817	51,771
West Forks Plantation	9,900	30,788	32,112	31,886
Total	\$12,242,727	\$11,880,999	\$12,157,918	\$12,566,068

WALDO COUNTY.

Towns.	Assessors' returns for 1890.	Assessors' returns for 1891.	Assessors' returns for 1892.	Assessors' returns for 1893.
Belfast.....	\$2,623,297	\$2,656,876	\$2,698,833	\$3,130,238
Belmont.....	101,958	99,161	97,727	96,072
Brooks.....	202,913	229,758	235,171	234,433
Burnham.....	185,195	183,056	191,699	192,998
Frankfort.....	184,138	179,344	188,430	189,060
Freedom.....	166,510	165,964	158,823	158,588
Islesborough.....	214,852	228,759	271,961	285,747
Jackson.....	148,565	144,435	143,510	142,293
Knox.....	215,522	212,357	211,025	210,360
Liberty.....	209,370	210,845	221,345	219,020
Lincolnville.....	310,592	310,391	304,988	304,966
Monroe.....	260,070	301,490	300,747	300,706
Montville.....	323,585	326,497	318,721	309,844
Morrill.....	133,055	132,969	130,230	127,554
Northport.....	221,642	224,161	233,076	239,141
Palermo.....	176,262	203,363	198,624	201,150
Prospect.....	170,171	172,185	174,792	181,782
Searsport.....	814,126	805,010	810,541	787,060
Searsmont.....	324,498	333,878	333,061	315,666
Stockton Springs.....	278,166	277,911	274,335	264,761
Swanville.....	147,515	148,332	146,183	149,102
Thorndike.....	206,216	215,785	214,936	216,067
Troy.....	268,525	269,300	266,625	257,535
Unity.....	281,293	287,957	279,111	278,556
Waldo.....	174,418	167,806	168,566	159,589
Winterport.....	517,966	514,477	518,842	524,362
Total ..	\$8,866,460	\$9,002,028	\$9,091,906	\$9,476,680

WASHINGTON COUNTY.

Towns.	Assessors' returns for 1890.	Assessors' returns for 1891.	Assessors' returns for 1892.	Assessors' returns for 1893.
Addison.....	\$275,257	\$279,891	\$283,086	\$207,267
Alexander.....	60,713	61,423	62,681	64,901
Baileyville.....	58,611	57,826	57,108	57,582
Baring.....	54,406	62,431	62,369	64,892
Beddington.....	67,124	50,781	49,188	44,227
Brookton.....	92,024	95,468	96,897	89,649
Calais.....	2,291,818	2,186,819	2,226,335	2,314,267
Centerville.....	70,450	44,387	62,041	57,799
Charlotte.....	77,665	74,640	74,442	72,675
Cherryfield.....	531,460	519,550	510,397	531,475
Columbia.....	108,873	116,304	113,432	113,848
Columbia Falls.....	189,198	172,060	192,484	176,892
Cooper.....	47,544	49,873	45,358	45,674
Crawford.....	24,070	24,862	24,979	24,851
Cutler.....	76,053	73,602	74,072	73,196
Danforth.....	161,016	237,338	243,800	174,508
Deblois.....	18,154	18,464	18,685	18,695
Dennyville.....	168,393	144,470	141,691	141,847
East Machias.....	389,654	382,998	384,875	383,133
Eastport.....	852,037	966,944	.....	2,139,942
Edmunds.....	48,689	47,381	52,497	51,771
Forest City.....	46,255	46,245	49,467	68,726
Harrington.....	279,178	297,065	309,516	290,558
Jonesborough.....	97,705	85,951	90,474	98,797
Jonesport.....	348,097	306,828	307,325	314,979
Kossuth.....	26,645	27,269	.....	26,134
Lubec.....	208,706	240,015	545,402	283,721
Machias.....	751,782	764,618	741,269	725,843
Machiasport.....	159,921	163,540	164,379	177,694
Marion.....	24,646	26,349	26,434	26,714
Marshfield.....	57,652	56,193	54,562	55,232
Meddybemps.....	30,155	31,235	30,791	30,563
Milbridge.....	381,952	423,179	419,432	416,767
Northfield.....	57,652	26,599	27,541	29,583
Pembroke.....	312,983	306,791	307,938	313,981
Perry.....	302,258	206,284	209,745	176,366
Princeton.....	171,758	184,708	188,094	201,818
Robbinston.....	99,060	109,273	104,518	105,669
Roque Bluffs.....	.....	20,176	21,967	22,098
Steuben.....	167,532	164,371	168,643	165,829
Talnadge.....	70,427	46,616	46,402	46,811
Topsfield.....	75,366	66,586	65,694	67,507
Trescott.....	41,151	44,125	44,229	49,102
Vanceboro.....	185,003	182,012	181,945	180,671
Waite.....	26,414	33,645	32,265	41,178
Wesley.....	40,000	43,835	47,091	45,348
Whiting.....	77,708	77,639	75,089	74,805
Whitneyville.....	62,218	58,441	59,214	56,414
Codyville Plantation.....	25,628	30,859	30,380	30,257
Lambert Lake Plantation.....	.....	29,532	26,260	30,276
No. 14 Plantation.....	25,920	25,018	24,736	25,051
No. 18 Plantation.....	900	1,080	1,601	1,601
No. 21 Plantation.....	21,250	21,843	21,648	21,278
Total.....	\$9,840,139	\$9,816,725	\$10,107,298	\$11,049,792

YORK COUNTY.

Towns.	Assessors' returns for 1890.	Assessors' returns for 1891.	Assessors' returns for 1892.	Assessors' returns for 1893.
Acton.....	\$302,689	\$288,532	\$290,629	\$278,906
Alfred.....	465,312	467,250	366,475	356,216
Berwick.....	901,616	908,269	898,142	902,817
Biddeford.....	6,218,475	6,385,395	6,390,040	6,412,230
Buxton.....	621,410	627,882	627,937	629,167
Cornish.....	420,208	402,899	413,991	401,054
Dayton.....	194,681	188,684	193,483	177,280
Eliot.....	410,030	411,778	.....	403,648
Hollis.....	405,277	389,558	397,981	398,395
Kittery.....	521,409	527,601	528,322	535,264
Kennebunk.....	1,631,015	1,714,770	1,766,080	1,811,240
Kennebunkport.....	1,118,150	1,142,690	1,200,580	1,165,390
Lebanon.....	293,661	290,661	.....	286,763
Limington.....	287,078	288,175	280,524	288,881
Limerick.....	370,841	308,897	398,102	364,890
Lyman.....	227,851	341,347	340,118	336,181
Newfield.....	221,636	218,688	221,712	216,970
North Berwick.....	690,751	682,830	687,529	663,435
Old Orchard.....	532,507	540,152	545,615	578,281
Parsonfield.....	428,999	441,385	439,877	437,583
Sanford.....	1,007,921	1,327,592	2,125,921	2,188,438
Saco.....	3,314,366	3,629,624	3,907,485	3,893,492
Shapleigh.....	238,302	237,699	238,474	236,415
South Berwick.....	976,574	976,525	968,423	998,664
Waterborough.....	368,231	363,910	358,537	349,655
Wells.....	552,861	573,990	582,100	631,655
York.....	1,187,420	1,240,020	1,289,188	1,324,173
Total.....	\$23,908,311	\$24,915,803	\$26,157,309	\$26,267,092

RECAPITULATION.

Counties.	Assessors' returns for 1890.	Assessors' returns for 1891.	Assessors' returns for 1892.	Assessors' returns for 1893.
Androscoggin	\$22,698,358	\$23,601,784	\$24,114,221	\$24,312,527
Aroostook	7,588,052	8,438,930	8,324,298	10,395,298
Cumberland	59,622,821	60,598,811	62,614,475	62,075,590
Franklin	5,716,513	5,719,102	6,091,577	6,204,019
Hancock	12,986,097	11,758,302	11,334,196	11,588,510
Kennebec	25,651,057	25,046,819	25,579,654	25,532,433
Knox	11,728,343	12,717,464	12,969,002	13,298,032
Lincoln	6,806,094	6,937,114	6,859,166	6,816,659
Oxford	9,878,443	10,026,489	10,012,960	10,362,376
Penobscot	23,624,868	25,126,069	25,361,913	25,898,560
Piscataquis	3,900,878	4,170,921	4,395,447	4,427,204
Sagadahoc	10,266,072	10,212,307	10,475,061	10,541,942
Somerset	12,242,727	11,880,999	12,157,918	12,566,068
Waldo	8,866,460	9,002,028	9,091,906	9,476,680
Washington	9,840,139	9,816,725	10,107,298	11,049,792
York	23,908,311	24,915,803	26,157,309	26,267,092
Grand total	\$255,265,233	\$260,716,167	\$265,646,401	\$270,812,782

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1893.

ANDROSCOGGIN COUNTY.

Towns.	Horses.		Three-year-old Colts.		Two-year-old Colts.		One-year-old Colts.		Cows.		Oxen.	
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Auburn.....	1,495	\$126,835	51	\$4,560	76	\$4,067	103	\$2,208	1,294	\$27,717	59	\$3,038
Durham.....	329	18,865	23	1,710	20	1,055	18	530	535	12,885	40	1,800
East Livermore.....	330	21,550	29	1,460	26	891	29	810	366	8,899	25	1,350
Greene.....	266	16,640	41	2,660	26	1,285	26	875	537	11,270	62	3,220
Leeds.....	351	21,247	39	2,680	40	1,745	27	675	735	16,551	55	2,630
Lewiston*.....	1,296	103,680	43	3,182	63	3,087	44	1,188	772	12,738	32	1,220
Lisbon.....	402	28,484	15	1,052	24	1,257	25	1,032	385	7,841	37	1,765
Livermore.....	329	16,054	30	1,407	25	1,225	27	580	823	15,376	54	2,715
Mechanic Falls.....	282	21,430	14	1,015	16	810	10	295	208	4,231	6	375
Minot.....	234	17,897	23	1,610	21	1,215	24	875	468	11,723	41	1,880
Poland.....	539	40,918	27	1,660	37	1,630	26	700	722	15,814	38	1,609
Turner.....	615	37,231	62	3,305	54	2,190	32	827	1,253	31,017	57	2,755
Wales.....	172	10,065	29	1,755	13	595	28	900	389	7,214	48	2,140
Webster.....	206	11,415	11	710	17	775	19	600	333	6,265	67	3,120
	6,846		437		458		438		8,820		621	

* Two mules, \$100.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1893—CONTINUED.
ANDROSCOGGIN COUNTY—CONCLUDED.

Towns.	Three-year-olds.		Two-year-olds.		Yearlings.		Sheep.		Swine.		Totals as returned.
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	
Auburn.....	181	\$1,288	231	\$2,358	178	\$1,011	509	\$1,455	273	\$1,482	\$176,049
Durham.....	54	1,100	72	1,080	109	1,070	486	1,170	61	690	41,955
East Livermore.....	62	1,213	123	1,950	119	956	550	1,528	103	987	41,594
Greene.....	107	1,872	141	1,908	166	1,191	607	1,732	118	1,075	44,228
Leeds.....	193	3,610	178	2,376	151	1,097	919	2,324	183	1,418	56,352
Lewiston.....	31	465	91	864	121	544	255	639	184	1,230	128,937
Lisbon.....	57	985	87	1,180	63	550	254	614	112	1,013	45,773
Livermore.....	201	3,490	232	3,059	235	1,719	738	1,498	149	1,160	48,283
Mechanic Falls.....	20	388	41	601	43	317	88	267	51	451	30,162
Minot.....	114	2,242	137	2,130	145	1,214	314	1,244	62	651	23,681
Poland.....	113	2,243	96	1,412	122	929	198	559	172	1,278	68,802
Turner.....	378	5,209	307	3,720	334	1,873	534	1,956	278	2,823	92,906
Wales.....	90	1,551	105	1,389	121	896	222	628	88	922	28,055
Webster.....	70	1,404	82	1,003	96	709	484	1,239	91	841	28,081
	1,671		1,923		2,003		6,158		1,825		\$854,858

STATE ASSESSORS' REPORT.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1893—CONTINUED.
AROOSTOOK COUNTY.

Towns.	Horses.		Three-year-old Colts.		Two-year-old Colts.		One-year-old Colts.		Cows.		Oxen.	
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Amity	120	\$ 4,170	15	\$ 450	20	\$ 500	22	\$ 330	129	\$1,677	4	\$ 80
Ashland	295	21,845	18	1,020	34	1,720	42	1,233	170	2,105	2	100
Bancroft	105	5,050					26	681	78	914	6	130
Benedicta	106	5,315	9	423	5	159	14	285	205	2,641	2	50
Blaine	235	15,605	41	2,498	20	915	31	765	173	3,416	4	135
Bridgewater	310	15,104	44	2,105	25	865	27	620	287	4,042	16	430
Caribou	911	38,070	74	2,845	88	2,650	80	1,665	780	11,809	87	1,930
Easton	340	16,163	37	1,469	39	1,092	47	768	359	3,399	26	552
Fort Fairfield	1,052	63,570	60	2,760	99	3,825	100	2,735	978	16,200	44	1,350
Fort Kent	325	15,240	21	850	31	1,080	34	850	310	3,200	98	1,725
Frenchville	459	33,457	53	3,080	56	1,998	65	1,375	594	6,978	190	4,062
Grand Isle	177	10,210	19	1,180	16	780	26	740	191	3,820	42	1,115
Haynesville	94	6,580	10	600	11	550	10	350	94	1,880	6	180
Hersey	45	4,050	5	400	9	450	6	168	49	882	5	250
Hodgdon	386	16,379	68	2,720	39	1,170	56	1,120	456	6,840	14	450
Houlton	787	59,015	79	3,555	61	2,135	55	1,375	568	10,224	4	155
Island Falls	92	6,935	17	1,210	6	230	12	285	71	1,340	7	305
Limestone	304	15,867	22	983	24	685	26	501	311	3,861	16	330
Linneus	361	18,693			116	4,400			385	5,828	16	468
Littleton	409	25,596	70	4,290	38	1,423	51	1,093	333	5,434	6	220
Ludlow	*189	10,047	11	600	8	360	15	335	149	1,788	2	50
Madawaska	†251	15,060	36	1,800	22	1,120	40	1,000	314	5,024	186	4,750
Mapleton	272	16,130	23	1,212	32	969	38	843	241	3,131	10	340
Mars Hill	273	16,286	29	1,390	21	766	41	958	277	4,076	29	844
Masardis	120	7,999			47	2,095			77	1,252	8	265
Monticello	370	14,690	49	1,870	24	755	48	975	303	3,604	18	425
New Limerick	173	13,730	16	1,310	13	880	7	255	150	3,000		
Orient	79	2,435	12	345	8	175	11	133	107	1,070		
Presque Isle	1,010	86,085	114	8,892	86	4,630	86	2,459	880	12,997	20	645

STATE ASSESSORS' REPORT.

Smyrna.....	119	5,916	8	480	7	250	8	152	97	1,420	6	160
Sherman.....	211	11,599	40	2,290	20	720	30	620	243	4,400	30	1,035
Van Buren.....	168	9,700	23	1,290	21	790	20	400	186	2,825	39	840
Washburn.....	\$342	20,624	33	1,995	44	1,830	30	625	311	5,176	22	805
Weston.....	132	4,360	.....	.....	36	648	.....	.....	151	1,632	10	180
Woodland.....	319	17,923	22	1,375	30	1,155	33	524	280	4,074	29	885
Cary Plantation.....	94	1,950	24	375	.....	.....	.....	.....	97	776	3	60
Castle Hill Plantation.....	179	9,215	10	580	9	359	11	198	169	2,589	2	45
Caswell Plantation.....	76	2,910	9	260	.....	.....	.....	.....	56	480	12	365
Chapman Plantation.....	63	2,385	3	150	3	120	6	100	58	986	.....	.....
Cyr Plantation.....	102	3,040	6	120	11	143	13	154	103	1,182	22	314
Crystal Plantation.....	97	7,185	13	910	9	455	16	430	97	1,751	.....	.....
Connor Plantation.....	87	2,603	6	141	13	250	5	57	78	935	18	251
Dyer Brook Plantation.....	75	4,325	6	260	9	255	14	215	78	1,170	2	60
Eagle Lake Plantation.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Garfield Plantation.....	29	2,565	3	195	2	100	4	200	24	480	.....	.....
Glenwood Plantation.....	34	1,615	.....	.....	8	220	.....	.....	19	233	.....	.....
Hamlin Plantation.....	125	7,120	13	785	78	584	13	260	114	1,617	22	395
Hammond Plantation.....	46	2,415	3	145	.....	.....	6	160	37	592	.....	.....
Macwahoc Plantation.....	72	3,670	6	360	3	125	6	130	52	1,018	2	70
Merrill Plantation.....	65	4,550	5	250	7	280	6	180	76	1,264	2	40
Moro Plantation.....	61	3,526	4	275	6	215	3	75	70	831	2	85
Nashville Plantation.....	18	1,735	.....	.....	.....	.....	1	50	13	156	.....	.....
New Sweden Plantation.....	227	12,782	15	782	18	606	24	583	248	3,176	11	299
New Canada Plantation.....	45	2,250	3	120	8	280	2	50	53	795	36	720
Oakfield Plantation.....	156	10,200	15	890	9	450	18	510	177	3,705	28	1,015
Oxbow Plantation.....	65	4,885	4	195	3	140	8	205	38	456	2	50
Perham Plantation.....	143	11,366	4	325	9	465	12	445	119	2,184	17	740
Portage Lake Plantation.....	61	3,715	11	546	4	155	5	125	48	955	.....	.....
Reed Plantation.....	70	4,910	.....	.....	20	970	.....	.....	55	990	2	35
St. Francis Plantation.....	91	2,300	.....	.....	9	180	.....	70	95	760	.....	.....
St. John Plantation.....	46	2,050	12	420	9	265	.....	146	58	698	18	270
Silver Ridge Plantation.....	66	2,479	.....	.....	5	150	8	65	38	266	4	58
Wade Plantation.....	36	2,455	1	75	4	155	.....	.....	26	460	.....	.....
Wallgrass Plantation.....	94	4,186	7	275	12	375	11	165	102	1,470	29	299
Westfield Plantation.....	78	5,185	3	185	7	295	14	415	57	829	2	60
	13,342		1,264		1,431		1,257		12,542		1,240	

* 24 mules, \$1,650.

† 1 mule, \$60.

‡ 25 mules, \$1,500.

§ 1 mule, \$15.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1893—CONTINUED.
AROOSTOOK COUNTY—CONCLUDED.

Towns.	Three-year-olds.		Two-year-olds.		Yearlings.		Sheep.		Swine.		Totals as returned.
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	
Amity	12	\$144	29	\$232	65	\$260	432	\$ 684	17	\$ 51	\$ 8,542
Ashland	33	400	83	683	109	469	425	1,264	90	530	31,369
Bancroft	31	301	38	286	65	247	154	320	8	32	7,961
Benedicta	8	96	93	569	108	317	595	1,190	62	409	11,454
Blaine	7	135	49	476	95	482	721	2,731	44	276	27,434
Bridgewater	31	364	83	659	137	534	1,021	3,412	80	533	28,668
Caribou	136	1,738	263	2,512	348	1,873	1,589	4,767	339	2,025	71,884
Easton	77	579	182	871	221	507	1,526	3,092	87	411	28,903
Fort Fairfield	33	504	270	2,735	384	2,065	2,458	6,750	320	2,325	104,839
Fort Kent	59	590	66	462	79	397	851	1,702	218	654	26,750
Frenchville	59	761	145	1,330	271	1,600	2,017	4,056	788	2,381	61,078
Grand Isle	40	585	58	580	95	478	771	2,313	188	1,068	22,869
Haynesville	17	255	32	456	60	420	135	327	9	36	11,634
Hersey	10	130	38	392	24	144	192	576	9	90	7,532
Hodgdon	88	1,056	151	1,208	201	804	1,313	2,626	88	264	34,637
Houlton	90	1,380	232	2,350	207	1,020	1,154	3,462	180	900	85,571
Island Falls	5	65	23	235	38	221	310	1,016	18	196	12,038
Limestone	35	347	99	754	111	407	785	1,883	131	649	26,267
Linneus	93	1,257	139	1,386	202	1,001	937	2,898	101	741	36,672
Littleton	74	976	142	1,468	242	1,016	985	3,667	107	953	46,046
Ludlow	36	360	72	576	115	460	416	832	41	164	17,172
Madawaska	84	1,008	125	1,000	162	648	2,403	7,209	474	1,322	29,956
Mapleton	37	424	97	881	123	577	740	1,419	70	316	26,242
Mars Hill	31	450	153	1,588	208	792	1,421	4,474	78	562	32,186
Masardis	25	294	54	435	55	275	305	977	24	125	13,717
Monticello	44	440	122	855	191	765	1,126	3,400	111	693	28,472
New Limerick	31	496	52	572	79	479	442	1,585	39	292	22,590
Orient	19	171	44	264	64	192	372	570	11	33	5,388
Presque Isle	165	2,407	404	4,033	436	2,307	2,302	7,728	269	1,897	134,080

Smyrna	23	273	52	469	60	289	369	1,068	24	149	12,276
Sherman	56	975	119	1,220	128	645	1,044	3,005	45	316	26,825
Van Buren	28	350	60	600	95	475	523	1,336	185	899	19,495
Washburn	68	860	124	1,176	173	779	1,062	3,210	147	1,255	38,395
Weston	28	260	72	540	75	154	538	964	23	72	8,770
Woodland	50	578	77	622	143	464	468	1,216	101	62	29,460
Cary Plantation	8	62	30	168	31	128	346	346	10	20	3,885
Castle Hill Plantation	19	262	82	697	92	426	688	1,851	41	203	16,505
Caswell Plantation	9	67	25	161	12	39	133	277	8	45	4,594
Chapman Plantation	4	70	19	166	33	155	162	499	8	49	4,680
Cyr Plantation	10	90	31	186	49	159	409	820	114	406	6,614
Crystal Plantation	9	138	51	517	61	329	666	2,238	22	127	14,080
Connor Plantation	10	97	27	166	38	100	103	207	41	115	4,922
Dyer Brook Plantation	12	144	57	513	58	348	380	1,140	31	128	8,558
Eagle Lake Plantation											2,807
Garfield Plantation	6	108	23	276	20	160	103	412	5	25	4,621
Glenwood Plantation	1	10	5	52	12	51	85	176	5	26	2,385
Hamlin Plantation	12	148	44	335	75	284	429	1,218	146	598	13,501
Hammond Plantation	4	48	15	120	31	124	101	303	9	36	3,943
Macwahoc Plantation	13	189	24	258	19	172	99	264	14	101	6,407
Merrill Plantation	4	48	30	300	47	235	245	300	15	75	7,622
Moro Plantation	14	149	29	271	43	200	241	379	4	18	5,974
Nashville Plantation			1	8	7	56	37	111	3	24	2,140
New Sweden Plantation	20	241	52	473	97	347	293	553	10	49	19,891
New Canada Plantation	2	24	10	100	15	120	202	404	30	90	4,080
Oakfield Plantation	33	507	110	1,083	150	698	902	2,686	36	194	21,938
Oxbow Plantation	11	110	25	200	25	125	133	266	9	36	6,668
Perham Plantation	44	727	44	541	61	362	317	930	64	497	18,582
Portage Lake Plantation			15	173	28	174	129	308	14	68	6,213
Reed Plantation	1	12	12	144	16	96	60	180	8	84	7,421
St. Francis Plantation			10	60	14	56	201	201			3,627
St. John Plantation	5	50	16	128	17	88	192	387	40	120	4,561
Silver Ridge Plantation	4	24	22	84	28	36	160	160			3,323
Wade Plantation	14	222	15	142	11	58	111	347	16	147	4,061
Wallgrass Plantation	20	221	20	154	32	128	316	465	87	177	7,915
Westfield Plantation	7	89	26	269	43	240	255	648	15	106	8,321
	1,859		4,612		10,994		39,400		5,321		\$1,366,990

STATE ASSESSORS' REPORT.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1893—CONTINUED.

CUMBERLAND COUNTY.

Towns.	Horses.		Three-year-old Colts.		Two-year-old Colts.		One-year-old Colts.		Cows.		Oxen.	
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Baldwin	214	\$13,315	15	\$1,290	18	\$1,300	21	\$ 800	323	\$ 6,982	62	\$3,110
Bridgton.....	577	46,970	40	2,730	40	2,435	27	1,030	801	17,879	58	3,045
Brunswick	539	46,445	.....	.....	32	2,950	29	1,425	810	20,525	52	3,370
Cape Elizabeth.....	702	45,590	.....	.....	.....	.....	.....	.....	672	13,446	52	2,280
Casco	235	16,800	20	1,670	17	1,020	18	865	297	5,896	42	1,775
Cumberland	276	20,475	12	1,270	17	1,495	21	985	554	10,890	50	2,955
Deering.....	806	66,235	22	1,700	19	1,150	20	655	387	9,220	8	425
Falmouth.....	421	29,835	7	600	19	1,270	24	1,030	689	14,820	36	1,890
Freeport.....	280	20,820	15	1,010	.....	.....	11	435	528	10,560	20	1,405
Gorham.....	750	49,520	31	1,860	56	2,240	47	940	1,474	29,120	60	3,005
Gray.....	376	22,560	20	1,500	19	1,083	13	455	655	13,100	90	5,275
Harpswell.....	182	13,765	2	160	7	420	4	160	332	7,304	62	3,570
Harrison.....	299	19,895	25	1,525	29	1,305	21	708	501	10,918	62	2,870
Naples.....	241	11,291	20	985	12	450	24	435	332	6,022	30	1,143
New Gloucester.....	395	27,680	27	2,150	23	1,370	15	565	741	14,860	47	2,710
North Yarmouth.....	257	16,935	5	375	6	300	12	300	517	10,340	28	1,715
Otisfield.....	283	16,410	31	1,625	31	1,440	30	895	466	9,985	62	3,005
Portland.....	1,544	177,892	.....	.....	.....	.....	.....	.....	176	4,411	9	255
Pownal.....	274	17,406	11	775	8	496	8	400	411	10,275	26	1,615
Raymond.....	240	11,980	14	748	20	800	16	480	396	7,920	44	2,050
Scarborough.....	535	31,965	11	785	22	1,265	10	* 465	898	17,371	107	5,290
Sebago.....	168	9,005	19	1,080	11	470	10	280	279	5,255	49	2,840
Standish.....	363	22,355	8	575	13	670	24	720	485	10,085	74	3,265
Westbrook.....	486	36,415	.....	.....	.....	.....	.....	.....	281	7,615	22	1,100
Windham.....	608	34,945	25	1,730	19	970	21	825	758	14,432	28	1,640
Yarmouth.....	252	17,130	10	500	3	125	2	50	302	6,040	8	475
	11,303		390		441		428		14,065		1,188	

* Three mules, \$95.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1893—CONTINUED.
CUMBERLAND COUNTY—CONCLUDED.

Towns.	Three-year-olds.		Two-year-olds.		Yearlings.		Sheep.		Swine.		Totals as returned.
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	
Baldwin	55	\$1,142	58	\$ 962	84	\$ 819	267	\$910	132	\$1,710	\$32,340
Bridgton	74	1,435	161	2,282	185	1,644	141	413	206	1,675	81,542
Brunswick .....	.....	.....	91	1,445	78	885	340	686	71	680	78,411
Cape Elizabeth .....	.....	.....	.....	.....	.....	.....	.....	.....	194	1,858	63,168
Casco	44	700	89	1,035	90	675	272	799	81	666	31,901
Cumberland	31	495	101	1,400	92	770	164	475	47	590	41,800
Deering	17	302	20	326	29	305	7	21	81	810	81,199
Falmouth	10	170	92	1,455	101	1,040	180	580	78	805	53,495
Freeport .....	.....	.....	101	1,515	55	550	382	1,146	108	864	47,375
Gorham	8	128	148	1,776	217	1,302	486	1,223	197	985	92,096
Gray	118	1,888	131	1,572	128	1,024	288	564	121	1,210	50,232
Harpwell	11	330	36	720	47	705	770	2,310	48	424	29,868
Harrison	111	2,065	134	1,733	116	982	269	819	106	1,080	43,966
Naples	59	899	67	700	26	445	69	168	90	562	23,100
New Gloucester	143	2,150	136	1,375	187	940	382	1,053	104	722	55,575
North Yarmouth	35	700	50	750	62	620	323	969	48	240	33,244
Otisfield	90	1,925	116	1,820	143	1,100	287	870	132	1,640	40,715
Portland .....	.....	.....	.....	.....	.....	.....	84	185	.....	.....	182,743
Pownal	60	1,200	67	1,005	28	880	144	432	57	342	34,826
Raymond	86	1,455	105	1,050	110	550	196	392	107	535	27,960
Scarborough	66	1,081	131	1,538	139	1,226	138	408	243	1,356	62,845
Sebago	44	870	69	850	83	480	118	385	90	540	22,055
Standish	56	1,140	110	1,160	115	610	158	425	98	635	41,640
Westbrook .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	880	46,010
Windham	154	1,848	129	1,625	167	1,387	446	1,392	131	1,297	62,091
Yarmouth .....	.....	.....	.....	.....	24	24	96	228	3	30	24,878
	1,272		2,142		2,462		6,007		2,573		\$1,385,015

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1893—CONTINUED.
FRANKLIN COUNTY.

Towns.	Horses.		Three-year-old Colts.		Two-year-old Colts.		One-year-old Colts.		Cows.		Oxen.	
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Avon.....	161	\$11,165	27	\$1,650	20	\$950	24	\$675	183	\$3,929	76	\$3,230
Cartbage.....	123	6,973	18	628	13	435	14	318	152	2,536	56	1,863
Chesterville.....	213	1,358	12	505	25	785	19	385	363	7,572	77	3,825
Eustis.....	115	9,158	19	1,235	16	865	17	571	61	1,464	15	620
Farmington.....	819	51,245	89	4,645	81	2,725	86	1,890	759	14,925	141	6,380
Freeman.....	157	1,835	27	1,795	24	1,330	26	965	190	3,800	98	4,625
Industry.....	*157	7,840	19	920	14	452	17	362	147	2,829	54	2,275
Jay.....	435	8,196	69	4,022	54	2,285	47	1,206	640	13,368	169	6,940
Kingfield.....	160	12,625	19	1,510	33	1,406	22	634	99	2,048	16	665
Madrid.....	105	6,807	12	648	19	776	15	405	120	2,375	32	1,305
New Sharon.....	366	23,674	49	3,136	52	2,105	35	955	350	7,908	84	4,345
New Vineyard.....	209	14,163	32	2,025	31	1,440	35	1,050	229	4,169	74	3,455
Phillips.....	416	24,451	.....	.....	254	8,812	.....	.....	477	7,880	131	4,522
Rangeley.....	232	10,053	34	1,825	28	901	20	436	182	3,128	59	1,641
Salem.....	65	3,895	12	495	12	390	12	255	61	1,177	22	743
Strong.....	191	13,345	43	2,640	27	1,035	24	555	164	4,671	77	2,960
Temple.....	127	8,413	20	1,115	15	515	14	340	29	3,010	70	3,220
Weld.....	258	16,045	44	2,110	49	1,729	54	1,319	270	5,520	95	3,830
Wilton.....	497	34,295	73	4,240	71	2,945	76	2,586	564	12,463	154	6,308
Coplin Plantation.....	53	3,975	7	650	10	500	5	145	33	742	4	150
Dallas Plantation.....	44	1,865	2	95	3	160	2	60	45	620	22	705
Greenvale Plantation †.....	19	680	.....	.....	3	75	4	80	20	295	.....	.....
Letter E Plantation.....	4	240	.....	.....	.....	.....	.....	.....	8	133	11	388
Perkins Plantation.....	17	908	4	235	1	40	2	55	31	537	10	450
Rangeley Plantation.....	25	795	4	140	.....	.....	.....	.....	26	333	15	600
	4,968		633		855		575		5,103		1,562	

* 2 mules, \$35 and \$70.

† Report of 1892.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1893—CONTINUED.

FRANKLIN COUNTY—CONCLUDED.

Towns.	Three-year-olds.		Two-year-olds.		Yearlings.		Sheep.		Swine.		Totals as returned.
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	
Avon.....	56	\$1,174	102	\$1,462	70	\$683	1,780	\$5,417	46	\$485	\$30,820
Carthage.....	54	1,110	126	1,347	68	389	1,000	2,178	21	165	17,942
Chesterville...	90	1,662	155	1,843	127	918	1,018	2,295	95	742	32,890
Eustis.....	8	172	39	536	37	229	401	1,165	25	251	16,286
Farmington.....	134	3,005	263	3,573	244	1,775	5,902	12,205	195	1,365	106,733
Freeman.....	57	1,473	108	1,395	87	483	2,550	5,530	31	358	33,589
Industry.....	62	958	66	713	56	410	2,482	4,540	46	384	21,733
Jay.....	177	3,184	265	3,266	227	1,786	1,889	5,249	111	1,056	70,558
Kingfield.....	46	787	47	584	28	221	1,064	2,078	32	299	22,857
Madrid.....	43	858	70	948	98	619	989	2,967	19	159	17,861
New Sharon.....	114	3,002	130	2,267	110	1,145	4,809	10,223	93	1,059	59,819
New Vineyard.....	54	1,356	76	1,149	87	798	2,092	5,192	75	812	35,609
Phillips.....	146	2,348	279	3,159	265	1,546	3,887	9,298	96	608	62,624
Rangeley.....	124	1,671	123	1,280	145	705	2,200	2,905	46	289	24,834
Salem.....	41	860	24	348	29	220	865	1,871	16	99	10,350
Strong.....	42	878	75	1,203	64	411	2,090	4,778	53	387	42,388
Temple.....	35	875	57	899	49	423	2,221	5,884	30	262	24,956
Weld.....	76	1,483	146	1,722	122	881	3,300	6,156	51	413	41,149
Wilton.....	151	2,978	255	3,411	243	2,071	3,217	9,671	248	2,264	83,232
Coplin Plantation.....	16	339	22	291	20	125	181	445	2	33	7,395
Dallas Plantation.....	19	286	24	266	26	110	471	886	7	30	5,077
Greenvale Plantation.....	3	20	6	60	8	40	248	535	1	4	1,789
Letter E Plantation.....	5	135	10	118	3	8	13	31	3	18	1,116
Perkins Plantation.....	5	78	23	249	23	125	179	541	1	5	3,223
Rangeley Plantation.....	7	65	14	98	17	98	141	245	1	5	2,409
	1,561		2,505		2,253		43,989		1,350		\$776,262

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1893—CONTINUED.

HANCOCK COUNTY.

Towns.	Horses.		Three-year-old Colts.		Two-year-old Colts.		One-year-old Colts.		Cows.		Oxen.	
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Amherst *	95	\$7,600	2	\$170	10	\$555	7	\$265	95	\$1,679	16	\$600
Aurora	74	4,686	3	144	1	30	6	108	77	1,570	4	120
Bluehill	289	17,610	31	3,100	21	1,570	17	850	328	8,260	83	4,005
Brooklin	78	5,170	4	300	6	260	5	120	143	3,575	22	880
Brooksville	162	12,230			32	1,460			253	5,060	44	2,075
Bucksport	410	29,134	33	2,295	23	1,218	25	655	454	9,080	32	1,356
Castine	74	4,489	2	110	6	200	5	125	115	2,070	26	910
Cranberry Isle	7	360							50	970	5	220
Deer Isle	164	9,279	4	175	2	80	1	35	515	10,300	106	2,862
Dedham	87	4,715	10	540	7	300	6	205	120	2,178	12	380
Eastbrook	57	5,165	4	345	5	290	1	30	80	1,600	4	150
Eden	585	36,750	7	650	16	1,265	15	750	325	7,337		
Ellsworth		50,400										
Franklin	174	14,270	4	340	12	720	10	410	189	4,725	15	815
Gouldsboro	222	15,730			9	615	3	130	297	7,128	30	1,085
Hancock	221	9,945	11	495	8	240	2	40	202	3,636	4	120
Isle au Haut	6	600							66	990	4	140
Lamoine	116	6,075	1	100			1	25	133	2,660		
Mariaville	79	5,465	4	230	1	40	3	75	107	1,926	9	250
Mount Desert	230	18,790	2	130	4	240	1	30	183	4,575	5	200
Orland	270	18,395	27	2,065	20	1,000	24	855	290	5,800	41	1,400
Otis	43	2,240	1	50	3	100	2	40	71	981	2	65
Penobscot	172	10,655	16	960	22	880	22	550	300	7,500	50	1,625
Sedgwick	132	8,055	8	640	10	600	12	480	182	4,540	56	2,455
Sullivan	195	15,800			21	1,260	13	520	133	2,660	10	1,000

Surry	156	10,865	15	975	17	765	9	270	196	4,704	14	456
Tremont	194	12,560	7	437	3	135	5	150	255	6,375	17	580
Trenton †	107	8,073	7	567	6	400	3	160	124	3,306	.....	.....
Verona	34	1,356	2	100	3	85	3	65	47	1,150	7	180
Waltham	83	5,320	.....	.....	2	100	4	90	122	2,928	14	520
Swan's Island Plantation	37	3,229	.....	.....	.....	.....	.....	.....	75	2,605	18	775
Long Island Plantation	2	100	.....	.....	.....	.....	.....	.....	30	600	8	400
No. 21 Plantation	12	600	.....	.....	.....	.....	1	40	19	370	.....	.....
No. 33 Plantation	27	850	.....	.....	1	30	2	30	28	504	2	100
	4,594		205		271		198		5,604		660	

* 2 mules, \$70.

† 2 ponies, \$66.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1893—CONTINUED.

HANCOCK COUNTY—CONCLUDED.

Towns.	Three-year-olds.		Two-year-olds.		Yearlings.		Sheep.		Swine.		Totals as returned.
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	
Amherst.....	16	\$266	11	\$110	29	\$170	200	\$600	11	\$83	\$12,168
Aurora.....	16	230	25	240	32	192	224	539	13	62	7,921
Bluehill.....	64	1,280	81	1,215	85	850	969	2,510	67	670	41,860
Brooklin.....	26	550	18	270	17	170	195	390	.....	.....	11,685
Brooksville.....	21	620	42	593	60	425	909	1,818	50	122	24,403
Bucksport.....	60	1,090	111	1,388	106	848	1,659	2,641	64	329	50,034
Castine.....	10	160	19	228	22	176	62	124	13	104	8,696
Cranberry Isle.....	2	40	4	60	3	30	.....	.....	4	40	1,720
Deer Isle.....	59	1,062	58	696	44	264	953	1,906	2	20	26,679
Dedham.....	28	425	43	430	41	282	339	852	44	347	10,654
Eastbrook.....	3	65	15	180	36	285	220	440	13	116	8,666
Eden.....	22	359	37	444	34	272	107	214	56	336	48,377
Ellsworth.....	.....	13,480	.....	.....	.....	.....	.....	880	.....	320	65,080
Franklin.....	.....	.....	10	160	49	490	222	666	24	198	22,894
Gouldsboro.....	20	404	47	564	71	497	585	1,166	55	447	27,766
Hancock.....	27	405	8	96	7	63	294	588	49	245	15,873
Isle au Haut.....	3	45	5	50	3	15	956	1,673	5	50	2,963
Lamoine.....	10	150	12	120	6	30	248	496	.....	.....	9,656
Mariaville.....	6	110	25	300	44	264	138	414	16	105	9,179
Mount Desert.....	12	252	16	228	19	288	163	558	22	156	25,219
Orland.....	73	1,374	87	1,085	102	625	777	1,554	90	451	34,604
Otis.....	2	28	11	115	25	125	91	136	6	35	3,913
Penobscot.....	51	1,020	102	1,530	109	1,090	1,258	2,516	55	275	28,601
Sedgwick.....	31	785	67	1,008	78	780	835	1,670	34	244	21,257
Sullivan.....	.....	.....	15	240	12	120	80	160	26	234	21,994

Surry	41	738	36	540	52	520	478	1,195	29	174	21,206
Tremont	10	200	38	570	21	210	447	894	8	40	22,156
Trenton			7	112	23	245	132	352	22	176	13485
Verona	15	300	14	270	17	155	137	279	9	105	4,045
Waltham	21	420	24	288	24	144	220	440	23	141	10,391
Swan's Island Plantation	18	490	9	180	11	110	219	657			8,046
Long Island Plantation	2	40	3	45	13	130	171	342			1,557
No. 21 Plantation			3	30			35	70			1,110
No. 33 Plantation	2	50	2	30	6	24	2	6	1	10	1,634
	671		1,105		1,101		12,723		791		\$625,465

STATE ASSESSORS' REPORT.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1893—CONTINUED.

KENNEBEC COUNTY.

Towns.	Horses.		Three-year-old Colts.		Two-year-old Colts.		One-year-old Colts.		Cows.		Oxen.	
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Albion.....	496	\$26,833	65	\$3,400	79	\$2,907	62	\$1,413	460	\$ 9,188	79	\$2,835
Augusta.....	1,088	98,270	40	2,855	65	3,510	52	1,790	927	18,815	30	1,435
Belgrade.....	338	25,645	47	3,635	50	2,550	41	1,310	456	10,067	85	3,735
Benton.....	283	18,395	50	3,250	20	900	72	2,520	338	6,760	19	950
Chelsea.....	186	9,105	13	565	16	545	18	430	294	5,405	20	765
China.....	487	32,435	58	3,015	64	2,180	53	1,290	683	11,582	111	3,890
Clinton.....	480	28,320	57	2,815	102	3,235	.....	.....	582	11,420	20	1,010
Farmingdale.....	*187	18,820	7	550	22	1,685	16	745	225	5,410	2	100
Fayette.....	211	11,485	21	1,025	24	835	23	555	375	8,752	61	2,682
Gardiner.....	623	62,430	13	710	15	575	16	435	404	8,045	20	875
Hallowell.....	330	37,125	.....	.....	21	1,978	10	900	185	4,625	4	225
Litchfield.....	367	19,665	26	1,635	35	1,465	30	910	528	10,610	90	3,635
Manchester.....	1237	15,023	8	470	21	835	13	340	253	5,795	34	1,715
Monmouth.....	411	30,780	45	3,130	48	2,475	38	1,165	668	15,935	68	2,960
Mount Vernon.....	291	14,780	30	1,535	29	1,165	28	585	445	8,956	150	6,120
Oakland.....	373	25,404	47	2,635	50	1,940	42	965	321	6,708	18	585
Pittston.....	379	21,776	38	2,085	26	1,070	23	565	573	11,154	127	5,205
Randolph.....	155	11,975	7	500	8	360	10	310	65	1,390	.....	.....
Readfield.....	315	21,646	24	1,600	21	1,026	18	660	473	11,593	67	3,373
Rome.....	112	4,865	19	750	11	270	24	467	148	2,276	51	1,883
Sidney.....	440	19,660	53	2,340	52	1,485	38	725	481	8,527	54	1,890
Vassalboro.....	629	48,880	57	4,280	82	4,595	70	2,785	627	14,646	39	1,885

Vienna	155	9,653	13	715	12	595	11	340	229	4,973	87	3,694
Waterville	713	61,982	37	2,835	26	1,425	32	1,175	288	6,396	6	85
Wayne	242	16,250	33	2,090	28	1,095	24	600	297	6,483	30	1,390
West Gardiner	1302	16,745	20	1,065	25	1,295	18	480	358	7,095	25	1,045
Windsor	309	18,330	59	2,885	40	1,475	29	730	405	8,002	96	3,360
Winslow	420	29,065	45	2,518	33	1,228	36	788	359	12,565	15	495
Winthrop	430	31,720	21	1,565	27	1,255	18	540	722	17,980	34	1,735
Unity Plantation	21	550	1	25	4	95	1	20	21	313	2	45
	10,910		954		1,056		866		12,190		1,444	

* 3 mules, \$90.

† 2 ponies, \$125.

‡ 1 pony, \$60.

STATE ASSESSORS' REPORT.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1893—CONTINUED.
KENNEBEC COUNTY—CONCLUDED.

Towns.	Three-year-olds.		Two-year-olds.		Yearlings.		Sheep.		Swine.		Totals as returned.
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	
Albion	159	\$2,791	133	\$1,705	151	\$1,233	2,824	\$7,583	166	\$1,343	\$ 61,231
Augusta 0.....	26	540	160	2,500	181	1,190	387	930	99	760	132,595
Belgrade.....	171	3,462	226	3,218	192	1,735	1,796	4,510	155	1,919	61,786
Benton.....	67	1,340	79	1,185	91	728	697	2,091	95	1,425	39,544
Chelsea.....	83	1,490	85	904	83	437	289	599	33	215	20,460
China.....	89	1,500	174	1,683	148	855	2,897	7,198	171	1,297	66,945
Clinton.....	112	1,830	126	1,640	131	825	1,688	4,800	207	2,150	58,055
Farmingdale.....	9	210	29	445	40	378	107	359	25	167	28,994
Fayette.....	142	2,775	155	2,475	144	1,254	474	1,157	48	481	33,476
Gardiner.....	38	567	52	648	35	280	120	403	45	225	75,193
Hallowell.....	.....	.....	20	395	.....	.....	181	724	23	230	46,202
Litchfield.....	97	1,880	169	2,185	172	1,425	759	2,095	111	1,080	46,585
Manchester.....	42	810	60	910	74	690	490	1,250	87	1,117	29,045
Monmouth.....	158	3,320	172	2,600	189	1,895	671	2,497	155	1,733	68,490
Mount Vernon.....	135	2,948	197	2,221	205	1,579	1,606	3,212	137	1,127	44,228
Oakland.....	60	1,015	65	1,182	68	497	819	1,650	114	927	43,508
Pittston.....	86	1,689	169	1,960	239	1,308	544	1,078	111	1,059	48,949
Randolph.....	7	100	18	246	.....	.....	10	20	9	74	14,975
Readfield.....	132	2,884	142	2,089	145	1,369	902	3,007	91	1,224	50,471
Rome.....	55	1,006	80	1,018	82	647	1,199	2,790	62	476	16,439
Sidney.....	95	1,392	153	1,609	142	761	2,081	4,033	175	1,228	43,650
Vassalboro.....	150	3,263	199	2,982	224	2,067	1,471	4,876	176	1,946	92,205

Vienna.....	89	2,078	96	1,494	83	824	1,026	2,623	52	534	27,523
Waterville.....	15	185	12	140	13	135	349	858	124	845	76,061
Wayne.....	106	1,945	107	1,472	143	1,005	359	964	89	672	33,966
West Gardiner.....	82	1,400	112	1,405	133	830	383	1,035	92	585	33,100
Windsor.....	134	2,322	145	1,568	174	1,061	952	2,621	148	1,276	43,630
Winstow.....	107	1,800	127	1,548	204	1,338	1,471	4,183	160	1,827	57,355
Winthrop.....	187	3,685	196	2,995	199	1,950	563	1,495	116	1,305	66,465
Unity Plantation.....	5	61	8	72	5	30	37	74	10	67	1,359
	2,638		3,436		3,690		27,152		3,086		\$1,462,485

STATE ASSESSORS' REPORT.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1893.

KNOX COUNTY.

Towns.	Horses.		Three-year-old Colts.		Two-year-old Colts.		One-year-old Colts.		Cows.		Oxen.	
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Appleton	298	\$18,155	27	\$1,590	31	\$1,330	22	\$615	375	\$7,670	95	\$4,650
Camden	340	31,280	12	942	14	840	15	200	264	6,600	18	1,025
Cushing	125	5,739	4	220	4	140	5	135	135	3,375	18	630
Friendship	82	5,285	7	579	6	360	9	315	110	2,730	32	1,545
Hope	209	12,900	19	1,355	22	1,235	14	330	320	7,528	32	1,400
Hurricane Isle	6	750	.....	.....	.....	.....	.....	.....	6	180	.....	.....
North Haven	59	4,834	2	205	2	140	6	270	110	3,850	28	1,445
Rockland	763	56,844	17	1,375	29	2,100	16	955	415	9,885	4	120
Rockport	371	24,445	8	600	12	600	5	150	449½	9,449	28	1,120
South Thomaston	220	12,100	6	270	12	420	12	300	310	6,820	10	265
St. George *	254	14,125	3	210	4	190	14	350	256	6,400	15	640
Thomaston	407	30,915	.....	.....	.....	.....	33	1,825	341	8,525	4	200
Union	443	31,820	25	1,500	25	1,400	23	400	654	13,080	104	4,420
Vinalhaven	137	12,920	2	150	1	75	2	80	230	5,750	28	1,155
Warren †	485	30,100	24	1,385	24	1,030	21	535	739	13,922	49	2,015
Washington	345	24,984	35	2,235	26	1,045	24	845	362	8,018	132	5,618
Matineus Isle Plantation	3	145	.....	.....	.....	.....	.....	.....	38	700	7	165
	4,547		191		212		221		5,114½		604	

* 1 mule, \$10.

† 2 mules, \$100.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1893—CONTINUED.

KNOX COUNTY—CONCLUDED.

Towns.	Three-year-olds.		Two-year-olds.		Yearlings.		Sheep.		Swine.		Totals as returned.
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	
Appleton	162	\$3,420	160	\$2,314	138	\$1,155	705	\$1,709	122	\$1,170	\$43,778
Camden	14	252	26	364	34	272	30	90	14	70	41,935
Cushing	31	620	41	615	64	526	257	514	22	208	12,717
Friendship	28	885	20	405	35	350	200	400	9	72	12,907
Hope	62	1,170	69	1,076	76	612	176	591	82	801	29,198
Hurricane Isle											930
North Haven.....	29	1,015	46	920	33	462	2,219	8,876	48	540	22,557
Rockland	23	440	24	345	25	230	1	3	26	130	72,427
Rockport	55	1,100	69	1,035	25	200	73	205	44	308	39,212
South Thomaston.....	49	735	77	770	57	285	105	210	24	120	22,295
St. George.....	33	660	39	468	35	210	626	1,252	11	55	24,570
Thomaston	7	140	29	435	27	270	25	75	56	488	42,833
Union	76	1,520	160	1,920	141	846	811	2,433	170	1,020	60,419
Vinalhaven	15	300	25	500	25	250	949	1,898	6	80	23,158
Warren.....	140	2,686	171	2,024	182	1,228	575	1,454	144	1,249	57,128
Washington	73	1,728	132	2,065	118	1,108	636	1,989	102	997	50,632
Matinicus Isle Plantation.....								659			1,669
	797		1,088		1,015		7,388		880		\$558,365

STATE ASSESSORS' REPORT.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1893—CONTINUED.
LINCOLN COUNTY.

Towns.	Horses.		Three-year-old Colts.		Two-year-old Colts.		One-year-old Colts.		Cows.		Oxen.	
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Alna	162	\$11,909	17	\$1,133	13	\$693	18	\$480	177	\$4,720	76	\$3,197
Boothbay	212	13,720	5	375	2	100	4	100	267	5,340	17	685
Boothbay Harbor	119	8,555	3	200	5	345	.....	.....	118	2,975	8	345
Bremen	84	6,720	9	720	10	600	8	320	108	3,240	40	4,400
Bristol*	310	24,665	19	1,635	17	1,315	24	1,100	489	12,205	140	6,295
Damariscotta	145	12,975	6	510	6	360	9	306	183	4,575	31	1,485
Dresden	283	18,580	14	1,050	11	660	17	680	389	7,002	120	4,095
Edgecomb	145	11,630	7	550	5	250	6	150	201	4,020	56	2,370
Jefferson	345	25,185	46	2,925	34	1,480	35	915	506	9,331	163	7,410
Newcastle	234	16,325	26	1,640	22	1,105	15	495	330	6,708	119	5,380
Nobleborough	206	13,135	31	1,810	29	1,190	34	1,075	260	5,128	114	5,250
Somerville	94	3,950	13	660	12	445	13	230	130	2,162	60	1,860
Southport	16	780	.....	.....	1	40	.....	.....	36	900	2	60
Waldoborough	544	29,651	58	3,230	43	1,620	36	841	752	14,159	216	7,855
Westport	30	1,950	.....	.....	2	110	3	80	90	2,250	20	890
Whitefield	410	24,205	35	1,875	32	1,295	31	820	543	10,533	196	7,925
Wiscasset	210	13,245	.....	.....	.....	.....	25	1,110	286	5,720	108	3,720
Monhegan Isle Plantation .....	.....	.....	.....	.....	.....	.....	.....	.....	9	135	.....	.....
	3,549		289		244		278		4,874		1,486	

* 1 mule, \$15.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1893—CONTINUED.
LINCOLN COUNTY—CONCLUDED.

Towns.	Three-year-olds.		Two-year-olds.		Yearlings.		Sheep.		Swine.		Totals as returned.
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	
Alna.....	48	\$1,152	75	\$1,400	74	\$690	221	\$589	20	\$183	\$26,098
Boothbay.....	12	240	37	555	43	344	269	538	29	145	22,142
Boothbay Harbor.....	.....	.....	8	130	9	100	1	2	1	4	12,656
Bremen.....	35	855	29	522	25	250	144	432	27	405	18,464
Bristol.....	50	1,300	77	1,413	92	796	907	2,260	57	499	53,498
Damariscotta.....	9	220	32	620	25	357	180	360	44	352	22,120
Dresden.....	82	1,312	111	1,332	137	1,096	699	1,732	89	445	37,984
Edgecomb.....	11	220	45	675	56	448	539	1,078	51	255	21,646
Jefferson.....	197	4,241	139	1,824	177	1,188	1,601	4,361	136	1,444	60,304
Newcastle.....	45	970	97	1,062	102	692	683	1,366	39	302	36,045
Nobleborough.....	73	1,820	79	1,185	68	673	506	1,012	94	697	32,975
Somerville.....	44	637	65	649	56	311	288	662	16	160	11,726
Southport.....	1	35	1	20	.....	.....	.....	.....	.....	.....	1,835
Waldoborough.....	184	3,563	242	3,231	212	1,643	570	1,185	122	805	67,783
Westport.....	13	234	12	216	13	156	94	188	5	30	6,104
Whitefield.....	115	2,234	202	2,226	241	1,583	1,153	2,763	141	957	56,391
Wiscasset.....	40	688	39	468	41	328	471	1,413	66	396	27,088
Monhegan Isle Plantation.....	.....	.....	.....	.....	.....	.....	251	376	.....	.....	511
	959		1,290		1,371		8,577		937		\$515,370

STATE ASSESSORS' REPORT.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1893—CONTINUED.
 OXFORD COUNTY.

Towns.	Horses.		Three-year-old Colts.		Two-year-old Colts.		One-year-old Colts.		Cows.		Oxen.	
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Albany	169	\$ 9,464	14	\$ 830	17	\$ 646	24	\$600	270	\$5,400	56	\$2,800
Andover	296	16,802	45	2,190	34	1,305	24	555	272	4,877	48	1,500
Bethel	628	46,268	76	5,545	79	4,315	74	2,615	690	14,164	71	2,860
Brownfield.....	255	14,600	21	1,230	18	675	32	840	348	6,098	172	6,195
Buckfield.....	342	24,200	48	2,835	57	2,125	54	1,221	483	8,514	84	3,840
Byron	61	2,936	8	535	10	405	16	382	57	865	16	460
Canton	306	22,720	53	4,120	37	1,835	40	1,470	371	8,645	36	1,660
Denmark.....	244	14,475	21	1,190	28	1,170	21	660	405	7,713	146	5,560
Dixfield	299	14,600	29	1,150	35	1,070	33	695	360	6,790	43	1,555
Fryeburg	442	40,280	39	2,915	57	2,985	36	1,100	628	14,075	130	7,145
Gilead	134	7,650	14	975	4	145	2	55	144	2,802	32	1,335
Grafton.....	40	2,920	5	380	4	115	4	95	30	588	8	340
Greenwood.....	267	12,835	22	1,355	18	810	25	700	263	4,864	90	4,325
Hanover.....	78	4,020	7	250	8	285	11	315	57	1,125	18	645
Hartford.....	228	16,035	26	1,695	38	1,970	32	866	439	9,321	140	7,209
Hebron	206	14,750	12	825	22	915	16	558	496	8,513	50	1,930
Hiram	254	15,700	31	2,030	22	1,030	20	690	433	8,755	128	5,740
Lovell	234½	18,140	29	2,045	30	1,530	28	960	341	7,963	118	6,126
Mason	28	1,735	2	110	3	120	2	20	43	830	2	795
Mexico	141	4,950	22	715	14	221	3	45	200	2,652	52	1,600
Newry	152	8,478	17	805	13	430	10	205	156	2,349	59	1,960
Norway	591	40,215	54	3,320	53	2,400	57	1,535	748	13,765	70	3,145
Oxford	330	21,250	31	2,260	44	2,185	24	750	435	10,551	60	3,025
Paris	670	48,550	89	5,925	71	3,665	78	2,635	1,011	22,050	158	7,390
Peru	269	15,953	30	1,700	44	1,736	20	528	376	7,045	80	2,951
Porter	203	9,247	18	830	27	1,005	23	444	324	3,687	180	5,599
Roxbury	56	1,827	9	260	7	166	3	34	57	731	33	672

Rumford	439	22,911	53	2,481	52	1,435	31	615	500	9,696	98	3,515
Stoneham	87	5,862	11	725	14	675	17	409	127	2,706	26	1,087
Stow	80	5,094	7	445	7	340	11	365	151	2,887	64	2,805
Sumner	269	13,305	48	2,465	47	1,625	32	935	423	6,276	185	7,292
Sweden	71	8,390	8	560	14	660	8	190	241	4,546	66	2,950
Upton	87	6,883	6	267	6	287	1	30	69	1,685	17	680
Waterford	364	20,035	20	1,160	28	1,130	34	985	589	11,211	102	3,735
Woodstock	266	13,371	25	1,722	24	1,283	22	650	338	6,474	116	5,243
Franklin Plantation	31	1,490	6	245	6	215	2	47	36	680	10	300
Lincoln Plantation	42	2,035	5	175	2	75	4	80	21	495	4	130
Magalloway Plantation	34	1,855	2	75	2	75	4	80	21	229	8	250
Milton Plantation	77	4,060	10	535	10	350	6	150	58	1,180	26	1,115
	8,710		973		994		880		12,012		2,822	

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1893—CONTINUED.
 OXFORD COUNTY—CONCLUDED.

Towns.	Three-year-olds.		Two-year-olds.		Yearlings.		Sheep.		Swine.		Totals as returned.
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	
Albany	46	\$ 690	102	\$1,122	158	\$1,106	439	\$1,317	23	\$184	\$20,159
Andover	102	1,573	118	1,390	156	1,014	1,048	2,644	73	466	34,316
Bethel	178	3,302	280	3,333	250	2,000	1,559	4,744	196	1,584	90,730
Brownfield	95	1,548	148	1,749	141	945	229	579	116	910	35,369
Buckfield	158	2,501	156	1,812	162	1,036	636	1,726	107	1,041	50,851
Byron	16	233	24	290	72	450	319	772	16	72	7,400
Canton	108	2,175	132	1,815	122	1,050	501	1,700	115	1,095	48,285
Denmark	76	1,480	128	1,627	161	1,170	274	778	114	762	36,585
Dixfield	77	1,230	116	1,185	121	640	1,212	2,870	38	315	32,100
Fryeburg	103	2,630	230	3,781	292	2,641	771	2,543	186	1,997	82,092
Gilead	33	496	90	1,014	80	519	294	810	39	275	16,076
Grafton	3	45	17	212	14	102	102	306	9	51	5,154
Greenwood	93	1,542	108	1,128	126	700	908	2,296	54	383	30,938
Hanover	32	560	48	509	29	268	208	620	19	165	8,852
Hartford	143	3,123	184	2,806	162	1,399	1,436	4,722	76	777	49,923
Hebron	127	1,880	145	1,526	148	897	235	644	60	549	32,987
Hiram	126	2,800	180	2,660	181	1,380	324	1,050	145	1,525	43,360
Lovell	99	2,412	169	2,470	171	1,306	450	1,586	86	898	45,436
Mason	10	188	21	220	11	52	107	269	6	35	4,374
Mexico	54	735	69	625	60	264	584	1,365	40	148	13,320
Newry	35	540	47	539	59	366	790	2,052	48	262	17,986
Norway	157	2,664	232	2,813	260	1,812	756	2,691	215	1,977	76,337
Oxford	81	1,718	115	1,673	95	684	510	1,098	96	894	46,088
Paris	248	5,010	298	4,475	269	2,304	1,962	5,855	198	1,731	109,570
Peru	129	2,325	165	2,020	167	1,199	1,343	3,261	58	445	39,063
Porter	96	1,741	145	1,341	124	590	322	782	88	472	25,738
Roxbury	18	219	37	247	43	160	335	632	14	45	4,993

Rumford.....	137	2,002	241	2,717	252	1,270	1,524	4,572	141	1,259	52,473
Stoneham.....	5	135	25	337	54	280	230	843	29	162	13,221
Stow.....	64	1,210	101	1,149	84	479	236	972	34	397	16,145
Sumner.....	160	2,757	214	2,491	146	979	1,366	3,203	90	576	41,892
Sweden.....	27	678	71	952	90	598	69	267	47	414	20,205
Upton.....	21	419	46	545	65	466	200	718	8	88	12,048
Waterford.....	122	1,903	191	1,932	233	1,394	735	1,858	111	767	46,110
Woodstock.....	91	1,628	124	1,557	146	959	1,694	5,126	52	580	38,593
Franklin Plantation.....	6	104	33	285	22	111	173	434	4	51	3,955
Lincoln Plantation.....	1	20	11	121	18	82	94	297	13	65	3,420
Magalloway Plantation.....	6	108	11	110	9	54	89	267	5	33	3,136
Milton Plantation.....	20	315	24	287	36	232	341	1,029	14	145	9,398
	3,103		4,596		4,789		24,405		2,683		\$1,268,678

STATE ASSESSORS' REPORT.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1893—CONTINUED.
PENOBSCOT COUNTY.

Towns.	Horses.		Three-year-old Colts.		Two-year-old Colts.		One-year-old Colts.		Cows.		Oxen.	
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Alton	89	\$2,668	9	\$245	11	\$162	15	\$145	110	\$1,165	11	\$190
Argyle	107	6,342	5	320	6	230	10	265	70	1,178	2	75
Bangor	1,702	134,990	.....	.....	47	7,360	.....	.....	1,036	19,906	18	468
Bradford	374	20,696	45	1,815	38	1,905	62	1,505	589	9,763	54	1,630
Bradley	102	5,870	10	655	7	220	7	140	83	1,526	.....	.....
Brewer	402	30,890	23	1,150	11	385	17	425	293	5,866	2	75
Burlington	150	8,815	.....	.....	53	2,785	.....	.....	142	2,568	6	325
Carmel	342	21,895	.....	.....	101	5,060	.....	.....	457	9,364	10	395
Carroll	188	8,200	29	1,095	20	525	21	376	262	4,247	22	553
Charleston	337	15,213	.....	.....	.....	.....	124	3,237	471	7,230	12	1,665
Chester	117	7,027	22	1,305	18	720	16	465	124	2,187	12	475
Clifton	62	1,982	.....	.....	21	675	.....	.....	80	1,200	4	160
Corinna	434	25,448	41	1,980	46	1,593	57	1,173	584	11,124	32	1,447
Corinth	461	27,730	61	3,395	52	2,020	55	1,333	535	11,132	49	2,145
Dexter	563	36,075	71	3,465	64	2,200	62	1,273	520	8,918	22	935
Dixmont	285	17,623	47	1,954	40	1,280	35	630	472	9,674	90	3,647
Eddington	192	9,122	13	620	10	315	17	410	259	4,662	10	320
Edinburg	17	680	3	90	2	50	1	20	16	240	.....	.....
Enfield	134	6,478	19	1,010	13	500	18	412	137	1,885	2	75
Etna*	218	10,278	28	1,375	30	1,025	30	510	270	4,556	38	1,420
Exeter	445	25,753	.....	.....	160	5,282	.....	.....	442	8,209	61	2,242
Garland	390	20,505	.....	.....	119	3,759	.....	.....	530	9,774	24	750
Glenburn*	237	11,520	26	960	22	765	24	561	316	5,926	11	469
Greenbush	114	4,734	18	550	.....	.....	.....	.....	174	2,411	16	420
Greenfield	83	4,236	10	500	12	480	11	275	89	1,445	4	200
Hampden	520	27,560	48	2,400	81	2,430	44	968	831	16,620	12	360
Hermon †	423	28,389	69	3,395	59	2,630	47	1,288	641	12,392	11	392
Holden	202	11,870	12	754	18	700	11	280	343	5,182	15	580

Howland	76	3,100	4	155	2	45	6	90	54	884	2	40
Hudson	138	6,244	13	445	15	375	17	282	229	3,327	12	325
Kenduskeag	155	6,950	14	650	15	585	5	100	155	3,156	6	160
Kingman	106	5,625	8	355	2	70	4	100	60	964	5	125
Lagrange	245	15,960	45	2,065	33	1,225	30	795	213	3,383	8	330
Lee	243	12,731	32	1,340	27	870	31	637	260	3,824	24	535
Levant	300	16,560	25	1,250	40	1,200	47	1,331	402	7,071	16	600
Lincoln	374	17,021	44	2,070	35	1,330	44	1,190	307	4,610	6	138
Lowell	87	5,794	30	1,410	3	120	.....	.....	96	1,728	8	200
Mattamiscontis	11	825	.....	.....	3	.....	.....	.....	8	120	.....	.....
Mattawamkeag	122	5,915	3	125	13	345	11	110	107	1,610	2	75
Maxfield	36	2,071	5	190	4	105	3	65	40	546	2	100
Medway	150	6,230	9	295	14	420	16	350	142	2,130	10	250
Milford	100	6,950	4	225	3	95	2	40	92	1,810	.....	.....
Mount Chase	52	3,180	3	162	3	108	11	297	79	1,513	10	228
Newburgh	333	15,880	39	1,512	57	1,679	39	834	567	9,742	12	395
Newport	387	18,740	34	1,775	49	1,995	48	1,270	527	9,405	31	1,175
Old Town	411	19,785	19	730	34	810	.....	.....	361	4,473	8	108
Orono	310	20,620	9	570	6	275	6	165	252	5,380	.....	.....
Orrington	335	23,140	32	2,160	16	1,130	22	890	639	12,775	20	920
Passadumkeag	73	2,620	5	160	4	100	9	130	57	684	4	100
Patten	367	26,900	43	2,650	29	1,220	59	1,605	232	4,224	15	560
Plymouth	274	14,779	30	1,625	36	1,477	28	674	383	7,744	48	1,830
Prentiss	156	7,681	19	817	3	182	22	375	150	2,485	16	444
Springfield	198	11,210	45	2,500	37	1,395	46	1,195	182	2,682	23	710
Stetson	294	16,670	40	2,000	35	1,225	50	1,020	324	6,745	40	1,650
Veazie	73	4,210	.....	.....	.....	.....	.....	.....	92	1,607	.....	.....
Winn	169	10,596	28	1,610	19	821	18	460	120	2,415	2	50
Drew Plantation	51	3,942	3	206	4	240	9	246	53	1,196	8	290
Lakeville Plantation	54	3,795	3	210	6	280	8	230	44	767	14	510
No. 2, Grand Falls Plantation	17	680	.....	.....	4	125	1	20	19	285	.....	.....
Sebbets Plantation	10	445	2	90	.....	.....	2	55	14	215	1	25
Webster Plantation	31	1,063	6	222	4	37	4	63	34	266	8	168
Woodville Plantation	64	3,270	3	145	4	160	7	110	68	1,835	2	75
Stacyville Plantation	78	.....	20	.....	.....	.....	.....	.....	72	.....	4	.....
	14,570		1,118		1,640		1,289		16,352		964	

* 2 mules, \$50.

† 2 mules, \$50; 1 mule, \$20.

‡ 4 mules, \$150.

STATE ASSESSORS' REPORT.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1893—CONTINUED.
PENOBSCOT COUNTY—CONCLUDED.

Towns.	Three-year-olds.		Two-year-olds.		Yearlings.		Sheep.		Swine.		Totals as returned.
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	
Alton.....	47	\$398	41	\$278	45	\$152	324	\$463	20	\$87	\$5,953
Argyle.....	32	448	19	172	25	138	66	105	9	72	9,350
Bangor.....	.....	.....	256	2,599	.....	.....	378	880	233	1,569	167,712
Bradford.....	112	1,383	239	1,879	212	968	2,033	4,698	117	965	46,601
Bradley.....	3	50	19	205	22	103	112	224	58	446	9,439
Brewer.....	40	600	57	570	60	300	24	60	51	255	40,570
Burlington.....	21	359	45	643	56	448	460	1,757	18	183	17,863
Carmel.....	89	1,563	128	1,721	145	1,033	1,664	4,843	106	976	46,850
Carroll.....	82	937	114	889	121	464	804	2,261	47	279	19,826
Charleston.....	117	1,399	159	1,234	135	665	2,275	6,850	133	860	35,353
Chester.....	37	475	56	609	81	453	405	1,077	43	333	15,126
Clifton.....	25	325	23	290	44	264	224	728	21	126	5,750
Corinna.....	158	2,617	173	1,870	122	828	3,136	9,206	303	1,960	59,246
Corinth.....	167	2,953	226	2,888	171	1,357	3,245	11,063	157	1,668	67,684
Dexter.....	107	1,617	157	1,690	95	652	2,652	7,233	158	1,106	65,224
Dixmont.....	141	2,743	171	1,863	146	893	2,604	8,332	100	982	49,611
Eddington.....	58	870	66	660	76	380	543	1,086	62	481	18,926
Edinburg.....	.....	.....	7	70	4	20	14	42	3	30	1,242
Enfield.....	14	161	35	289	49	164	225	338	16	113	11,425
Etna.....	97	1,380	133	1,118	162	649	1,520	3,811	51	293	26,459
Exeter.....	104	1,824	167	2,253	164	1,340	2,874	8,652	202	1,850	57,405
Garland.....	121	1,990	163	1,737	143	729	2,480	7,452	124	1,103	47,799
Glenburn.....	92	1,372	95	1,234	128	892	1,293	3,570	44	404	27,693
Greenbush.....	8	122	56	436	75	265	300	588	14	108	9,664
Greenfield.....	34	372	40	320	47	368	368	606	25	196	8,988
Hampden.....	138	2,070	172	1,720	211	1,055	1,004	3,012	177	1,062	59,257
Hermion.....	156	2,492	201	2,534	298	1,425	1,051	3,128	154	1,627	60,282
Holden.....	33	860	102	1,063	95	482	703	1,406	83	732	23,901

Howland	6	78	21	233	17	78	74	144	13	74	4,861	
Hudson	63	746	74	600	100	434	936	2,581	28	177	13,546	
Kenduskeag	55	812	62	666	71	448	597	1,718	73	895	16,140	
Kingman	10	124	26	208	20	80	114	228	8	45	7,924	
Lagrange	41	576	63	674	77	381	363	934	29	255	26,598	
Lee	61	832	107	959	130	602	772	2,076	77	435	24,881	
Levant	83	1,108	148	1,334	122	610	610	1,888	5,423	137	983	33,470
Lincoln	54	659	94	739	109	546	820	1,648	97	539	30,490	
Lowell	14	224	35	280	46	276	209	522	18	108	10,542	
Mattamiscontis			2	16			7	10			1,001	
Mattawamkeag	3	39	23	284	36	296	186	372	9	88	9,259	
Maxfield	1	15	17	146	14	67	164	498	5	43	3,846	
Medway	5	70	39	370	62	372	313	626	18	154	11,267	
Milford	1	15	9	96	14	98	42	126	17	141	9,596	
Mount Chase	7	114	45	501	10	294	289	801	5	49	7,247	
Newburgh	120	1,570	158	1,469	169	910	1,583	5,015	85	517	39,523	
Newport	105	1,750	170	1,655	99	495	1,632	4,915	102	710	44,035	
Old Town	19	173	84	516			184	188	26	78	26,861	
Orono	27	415	21	226	35	208	58	174	85	563	27,996	
Orrington	51	1,020	100	1,500	115	1,150	481	1,630	106	1,060	47,975	
Passadumkeag	6	56	16	120	17	74	74	107	11	46	4,191	
Patten	90	1,416	176	1,694	139	617	1,263	4,264	49	218	43,368	
Plymouth	133	2,309	158	1,834	144	735	1,613	4,695	77	562	38,264	
Prentiss	46	660	70	700	98	566	480	1,296	32	288	15,434	
Springfield	45	545	73	576	88	296	510	1,034	34	232	22,375	
Stetson	90	1,445	149	1,505	134	670	1,858	4,815	77	715	38,460	
Veazie	7	110	14	199	21	156	14	39	21	168	6,489	
Winn	30	549	58	693	64	499	223	613	25	195	18,499	
Drew Plantation	21	430	27	338	28	208	235	940	30	294	8,324	
Lakeville Plantation	14	201	22	254	20	108	173	402	5	34	6,791	
No. 2 Grand Falls Plantation			6	48	11	44	38	76	3	6	1,264	
Seboeis Plantation			4	25	5	16	89	134	2	9	1,014	
Webster Plantation	16	107	14	56	13	37	143	217	12	46	2,279	
Woodville Plantation	7	75	33	310	31	147	178	251	15	77	5,455	
Stacyville Plantation	16		38		49		192		19		9,325	
	3,300		5,282		5,980		50,576		3,879		\$1,640,294	

STATE ASSESSORS' REPORT.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1893—CONTINUED.

PISCATAQUIS COUNTY.

Towns.	Horses.		Three-year-old Colts.		Two-year-old Colts.		One-year-old Colts.		Cows.		Oxen.	
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Abbot	*218	\$10,800	29	\$1,505	32	\$1,051	25	\$ 513	240	\$4,144	41	\$1,169
Atkinson	237	14,909	44	2,160	43	1,695	48	1,165	315	4,768	28	890
Blanchard	56	3,230	6	225	1	20	3	75	42	822	.....	.....
Brownville	†195	10,817	18	1,025	7	195	16	338	282	5,482	4	135
Dover	510	31,714	66	3,195	88	3,583	66	1,825	590	10,036	28	888
Foxcroft	328	19,879	51	1,900	65	1,545	51	877	331	5,291	24	1,098
Greenville	355	24,429	11	560	19	655	15	340	103	2,445	15	675
Guilford	294	17,490	32	1,405	37	1,305	29	620	307	5,590	.....	.....
Medford	92	5,477	13	870	7	244	12	273	113	2,007	4	155
Milo	307	22,020	35	2,430	33	1,525	33	840	333	6,352	5	193
Monson	200	10,075	17	800	17	535	21	390	205	4,247	8	215
Orneville	78	3,335	.....	.....	40	950	.....	.....	86	1,132	2	94
Parkman	308	18,586	46	2,274	49	2,056	44	1,044	411	8,372	28	931
Sangerville	330	18,474	51	2,145	43	1,325	43	887	483	8,919	41	1,445
Sebec	253	14,160	.....	.....	116	4,227	.....	.....	359	6,041	26	870
Shirley	144	8,550	.....	.....	6	280	9	265	71	1,377	16	540
Wellington	140	8,141	29	1,205	14	368	19	270	197	3,611	96	3,172
Williamsburg	34	2,445	1	40	1	30	.....	.....	50	1,019	.....	.....
Willimantic	126	7,006	7	375	8	305	11	175	76	1,245	8	280
Bowerbank Plantation	27	2,025	5	250	5	200	4	100	32	800	4	140
Elliottsville Plantation	155	775	1	75	.....	.....	.....	.....	12	310	.....	.....
Kingsbury Plantation	39	1,655	7	245	9	240	4	80	66	1,089	26	693
	4,426		463		643		453		4,704		404	

* 2 mules, \$45.

† 2 mules, \$75.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1893—CONTINUED.

PISCATAQUIS COUNTY—CONCLUDED

Towns.	Three-year-olds.		Two-year-olds.		Yearlings.		Sheep.		Swine.		Totals as returned.
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	
Abbot.....	91	\$1,356	131	\$1,447	127	\$805	1,484	\$3,501	68	\$466	\$26,832
Atkinson.....	112	1,368	133	1,276	107	598	138	4,158	80	667	33,744
Blanchard.....	12	212	14	171	19	112	176	516	16	111	5,524
Brownville.....	44	749	79	985	90	653	474	1,458	50	462	22,344
Dover.....	96	1,316	140	1,487	90	625	2,045	5,382	174	1,701	61,752
Foxcroft.....	56	707	62	598	91	550	919	2,721	114	1,214	36,380
Greenville.....	7	123	20	299	25	204	279	827	89	529	31,086
Guilford.....	52	790	49	555	43	290	640	1,701	118	765	30,511
Medford.....	29	518	56	672	59	315	447	928	18	124	11,583
Milo.....	59	941	61	611	79	453	1,050	2,767	97	794	38,926
Monson.....	55	895	62	815	65	395	799	1,795	69	440	20,602
Orneville.....	10	125	27	250	20	97	179	469	12	63	6,515
Parkman.....	90	1,537	150	1,876	127	927	3,355	9,047	119	1,096	46,645
Sangerville.....	94	1,627	146	1,435	146	778	2,326	5,894	142	1,159	44,388
Sebec.....	59	780	91	977	95	525	1,356	3,963	115	1,008	32,691
Shirley.....	10	164	9	118	18	123	270	689	18	160	10,890
Wellington.....	76	1,243	88	885	95	451	1,820	6,216	19	105	25,697
Williamsburg.....	14	209	19	229	20	142	93	161	8	44	4,320
Willimantic.....	16	247	33	355	34	122	280	568	13	106	10,784
Bowerbank Plantation.....	4	72	14	168	20	160	227	908	8	96	4,919
Elliottsville Plantation.....	.....	.....	9	126	9	66	110	295	.....	.....	1,647
Kingsbury Plantation.....	14	204	40	388	31	163	366	732	5	32	5,439
	1,000		1,433		1,410		18,833		1,358		\$513,219

STATE ASSESSORS' REPORT.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1893.

SAGADAHOC COUNTY.

Towns.	Horses.		Three-year-old Colts.		Two-year-old Colts.		One-year-old Colts.		Cows.		Oxen.	
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Arrowsic.....	37	\$ 2,435	.....	.....	.....	.....	.....	.....	60	\$1,200	16	\$725
Bath.....	540	64,800	.....	.....	.....	.....	.....	.....	185	5,550	.....	.....
Bowdoin.....	340	14,202	22	\$1,175	27	\$1,245	26	\$775	511	9,469	102	4,180
Bowdoinham.....	375	27,040	25	1,830	33	1,935	25	895	461	11,400	44	1,865
Georgetown.....	* 36	3,153	.....	.....	1	70	3	140	161	3,220	26	920
Perkins.....	16	1,200	4	350	3	200	.....	.....	26	780	4	200
Phippsburg.....	155	8,990	6	438	4	195	6	210	217	4,340	76	2,305
Richmond.....	489	34,905	34	2,345	25	1,340	21	855	455	10,105	21	930
Topsham.....	†275	24,125	12	1,195	13	930	12	545	380	8,292	62	2,790
West Bath.....	120	8,145	.....	.....	3	160	2	50	246	4,920	.....	.....
Woolwich.....	220	9,785	8	400	13	520	8	200	374	7,480	116	3,640
	2,623		111		122		103		3,076		467	

* 1 pony, \$20.

† 1 mule, \$35.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1893—CONTINUED.

SAGADAHOC COUNTY—CONCLUDED.

Towns.	Three-year-olds.		Two-year-olds.		Yearlings.		Sheep.		Swine.		Totals as returned.
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	
Arrowsic	13	\$234	24	\$336	21	\$147	103	\$206	.....	.....	\$5,343
Bath.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	70,350
Bowdoin.....	73	1,220	116	1,587	142	1,075	908	2,724	114	\$844	35,496
Bowdoinham	114	2,097	95	1,428	131	1,355	536	1,608	106	743	52,196
Georgetown	18	340	34	495	38	345	133	265	.....	.....	2,970
Perkins.....	.....	.....	2	40	.....	.....	23	69	.....	.....	12,906
Phippsburg.....	4	56	33	560	13	130	300	300	.....	.....	17,464
Richmond	71	1,386	118	1,673	96	727	553	1,464	59	511	56,241
Topsham.....	63	1,425	70	1,160	78	834	678	1,531	71	916	43,778
West Bath.....	.....	.....	16	160	16	80	25	50	.....	.....	13,565
Woolwich.....	58	1,044	122	1,464	110	880	728	1,456	.....	.....	26,869
	414		630		645		3,987		357		\$336,178

STATE ASSESSORS' REPORT.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1893—CONTINUED.

SOMERSET COUNTY.

Towns.	Horses.		Three-year-old Colts.		Two-year-old Colts.		One-year-old Colts.		Cows.		Oxen.	
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Anson	445	\$29,870	57	\$3,545	66	\$3,203	73	\$1,900	469	\$10,834	68	\$3,200
Athens.....	278	15,395	47	2,380	39	1,370	46	935	407	8,474	177	7,435
Bingham.....	221	15,077	19	1,253	10	498	13	328	221	5,324	66	2,655
Brighton.....	101	4,670	8	330	15	507	14	327	167	3,521	77	2,850
Cambridge.....	118	7,705	13	625	10	312	17	271	208	3,630	20	755
Canaan.....	345	22,621	63	3,673	53	1,896	41	949	400	8,627	42	1,807
Concord.....	100	3,899	11	433	7	203	10	196	129	1,783	68	2,116
Cornville.....	324	21,380	40	2,250	27	1,430	44	1,045	420	9,702	95	5,005
Detroit.....	172	9,460	.....	.....	45	2,010	.....	.....	236	4,219	31	1,085
Embden.....	91	6,461	46	3,199	24	1,325	49	985	193	3,576	52	1,810
Fairfield.....	768	44,244	60	3,545	83	3,225	62	1,814	717	11,658	38	1,650
Harmony.....	197	12,872	28	1,557	26	1,111	34	907	282	5,326	98	3,570
Hartland.....	262	17,630	35	1,955	31	1,165	42	1,040	263	5,080	23	975
Madison.....	545	33,928	51	2,958	67	2,665	42	1,135	595	11,524	124	5,287
Mercer.....	175	12,256	30	1,810	26	1,008	29	767	199	4,683	54	2,252
Moscow.....	128	8,444	11	662	15	648	11	210	122	2,854	47	1,919
New Portland.....	250	17,665	150	10,535	.....	.....	86	3,030	300	6,545	137	6,850
Norridgewock.....	518	34,750	55	3,205	63	2,785	58	1,655	518	12,170	28	1,455
Palmyra.....	334	22,515	55	2,655	45	1,412	56	1,122	615	12,260	23	905
Pittsfield.....	502	34,725	64	3,080	77	2,715	60	1,410	454	7,790	29	1,040
Ripley.....	178	9,089	32	1,446	21	665	20	302	246	4,766	38	1,540
St. Albans.....	409	24,960	60	2,563	50	1,750	100	3,378	637	12,313	38	2,220
Skowhegan.....	*1,058	101,155	93	7,510	93	4,608	74	2,425	718	17,600	102	4,320
Smithfield.....	+146	8,760	22	1,856	14	602	21	588	171	3,933	26	1,274
Solon.....	302	14,665	28	1,260	31	1,075	27	575	343	5,837	134	4,415
Starks.....	242	14,431	36	2,070	47	1,737	49	1,325	273	5,056	78	3,170
Carratunk Plantation.....	55	4,180	6	420	4	200	.....	.....	65	1,625	12	600
Dead River Plantation.....	40	2,350	4	155	5	165	4	70	34	486	6	165

Dennistown Plantation.....	20	1,363	.....	3	127	.....	9	160	.....	.....	.....
Flagstaff Plantation.....	29	2,285	5	330	3	160	4	110	21	438	2	75
Highland Plantation.....	12	735	3	115	1	20	4	110	29	448	4	136
Jackmantown Plantation.....	115	7,205	.....	.....	.....	.....	4	70	58	870	.....	.....
Lexington Plantation.....	98	4,840	12	560	20	651	24	503	109	1,862	61	905
Mayfield Plantation.....	22	1,100	.....	.....	5	185	.....	.....	37	695	6	180
Moose River Plantation.....	65	6,186	3	195	1	65	3	75	32	795	.....	.....
No. 1, R. 2, W. K. R. Plantation.....	49	2,890	2	130	2	80	4	110	52	1,014	22	890
The Forks Plantation.....	52	4,415	1	40	4	255	2	65	44	1,145	2	100
West Forks Plantation.....	32	2,260	3	190	3	64	.....	.....	21	492	3	100
		8,853		1,153		1,046		1,127		9,814		1,831

* 4 mules, \$200.

† 2 mules, \$40.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1893—CONTINUED.

SOMERSET COUNTY—CONCLUDED.

Towns.	Three-year-olds.		Two-year-olds.		Yearlings.		Sheep.		Swine.		Totals as returned.
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	
Anson.....	67	\$1,414	190	\$2,724	151	\$1,407	4,503	\$ 9,790	139	\$1,338	\$69,225
Athens.....	171	3,516	216	2,872	143	1,124	4,114	11,348	68	1,348	55,338
Bingham.....	80	1,639	115	1,503	108	957	1,301	2,394	68	590	32,218
Brighton.....	59	1,129	81	979	90	677	1,468	3,886	34	263	19,130
Cambridge.....	59	966	83	907	69	483	1,117	3,897	80	667	20,218
Canaan.....	49	987	119	1,589	92	667	2,694	7,944	110	1,127	51,887
Concord.....	44	547	106	859	80	371	262	1,324	27	139	11,870
Cornville.....	99	2,169	158	2,451	132	1,315	3,276	8,152	121	1,122	56,541
Detroit.....	36	610	77	839	69	363	757	1,821	43	261	20,768
Embsden.....	47	1,020	77	1,431	131	1,631	1,381	2,762	60	408	26,291
Fairfield.....	86	1,455	95	1,310	133	1,095	2,879	6,420	193	1,275	77,681
Harmony.....	116	2,368	114	1,266	97	749	3,018	8,961	82	710	39,397
Hartland.....	44	872	63	818	75	595	978	30,21	100	879	34,630
Madison.....	133	2,470	237	2,950	180	1,456	3,436	7,063	188	1,514	72,950
Mercer.....	62	1,347	98	1,509	87	721	2,063	5,296	76	652	32,271
Moscow.....	27	516	54	596	78	575	851	1,517	26	235	17,976
New Portland.....	100	2,175	244	3,570	148	1,150	4,068	9,635	147	1,145	62,200
Norridgewock.....	74	1,515	153	2,335	204	1,475	3,210	7,375	194	1,370	70,090
Palmyra.....	115	1,835	168	1,848	125	864	2,361	7,937	129	1,280	54,653
Pittsfield.....	64	930	107	1,075	120	695	1,617	4,160	132	1,025	58,545
Ripley.....	63	1,001	63	656	74	418	1,321	3,993	70	493	24,399
St. Albans.....	122	2,074	176	2,195	136	1,190	3,061	10,485	185	2,279	65,767
Skowhegan.....	123	2,525	216	3,217	228	2,153	3,432	10,461	290	2,665	158,160
Smithfield.....	58	1,189	112	1,568	61	488	1,547	3,888	71	639	24,355
Solon.....	135	2,442	220	2,371	147	911	2,891	5,819	154	975	40,245
Starks.....	142	2,122	117	1,852	124	1,064	3,772	6,965	61	486	40,278
Carratunk Plantation.....	.....	.....	24	264	23	184	105	210	14	140	7,823
Dead River Plantation.....	7	106	18	198	22	123	430	813	12	86	4,726

Dennistown Plantation	2	30	2	21	5	37	31	58	.....	.....	1,796
Flagstaff Plantation.....	5	93	5	85	18	134	150	375	3	26	4,111
Highland Plantation.....	11	202	11	97	13	75	48	96	2	15	2,055
Jackmantown Plantation .....	.....	.....	16	137	5	28	98	248	25	131	8,698
Lexington Plantation	61	848	65	765	.....	.....	554	821	16	162	13,017
Mayfield Plantation.....	5	80	8	94	25	162	217	434	4	23	2,953
Moose River Plantation.....	1	18	11	159	12	87	43	106	19	136	7,822
No. 1, R. 2, W. K. R. Plantation.....	17	330	11	131	31	206	314	583	9	68	6,432
The Forks Plantation.....	.....	.....	8	94	18	148	78	312	13	120	6,694
West Forks Plantation.....	.....	.....	4	65	12	89	55	110	4	40	3,410
	<u>2,284</u>		<u>3,642</u>		<u>3,260</u>		<u>63,501</u>		<u>2,969</u>		<u>\$1,306,020</u>

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1893—CONTINUED.
WALDO COUNTY.

Towns.	Horses.		Three-year-old Colts.		Two-year-old Colts.		One-year-old Colts.		Cows.		Oxen.	
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Belfast	775	\$60,035	48	\$3,120	40	\$1,770	43	\$1,350	536	\$10,270	28	\$840
Belmont	141	5,735	15	665	16	495	16	355	131	2,327	30	865
Brooks	253	17,613	24	1,585	27	1,235	29	865	214	4,609	20	930
Burnham	268	14,315	33	2,020	25	870	27	583	278	5,042	44	1,530
Frankfort	229	14,850	8	510	12	460	16	380	198	3,725	34	1,770
Freedom	265	10,400	24	1,190	22	680	22	510	232	4,252	55	2,070
Islesborough	89	4,990	4	210	4	170	5	115	144	2,880	8	200
Jackson	215	12,802	36	1,655	23	845	21	650	223	4,437	61	2,630
Knox	255	18,647	36	2,139	45	1,905	29	665	268	5,332	48	1,816
Liberty	223	16,750	26	2,135	30	1,945	10	370	236	4,985	55	2,440
Lincolnton	286	15,843	40	2,360	35	1,435	36	1,015	315	5,972	66	2,445
Monroe	400	25,235	44	2,427	37	1,409	33	900	497	8,998	26	940
Montville	317	21,525	41	2,295	24	1,025	29	795	424	8,330	103	3,915
Morrill	185	11,043	.....	.....	9	318	10	258	168	3,615	43	1,572
Northport	144	7,975	9	495	5	195	9	305	192	4,346	20	665
Palermo	324	17,107	52	2,787	37	1,507	21	546	371	7,093	103	3,870
Prospect	181	13,350	21	1,635	18	860	21	875	189	3,780	14	465
Searsport	*266	18,800	6	490	11	535	9	290	262	5,235	19	1,035
Searsmont	370	18,015	42	1,610	31	1,000	40	350	335	6,147	62	2,190
Stockton Springs	200	8,395	10	355	13	445	7	175	189	4,725	12	290
Swanville	226	15,150	.....	.....	62	2,455	.....	.....	207	3,733	22	740
Thorndike	147	9,830	48	2,505	22	640	22	45	232	3,893	42	2,160
Troy	305	16,698	.....	.....	137	4,865	.....	.....	452	9,934	75	2,990
Unity	336	17,348	55	2,280	45	1,680	45	1,070	361	5,406	77	2,130
Waldo	202	12,800	16	1,200	18	900	29	1,110	266	5,558	27	1,180
Winterport	484	28,265	41	1,920	38	1,355	44	1,034	659	13,140	10	450
	7,024		678		786		563		7,579		1,104	

* 2 mules, \$125.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1893—CONTINUED.

WALDO COUNTY—CONCLUDED.

Towns.	Three-year-olds.		Two-year-olds.		Yearlings.		Sheep.		Swine.		Totals as returned.
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	
Belfast.....	85	\$1,275	65	\$680	88	\$528	422	\$ 844	142	\$748	\$82,260
Belmont.....	32	427	43	397	63	304	312	1,248	32	203	13,011
Brooks.....	82	1,643	96	1,120	117	745	1,140	3,198	72	549	34,092
Burnham.....	69	1,059	81	954	816	486	1,249	3,528	59	511	30,898
Frankfort.....	63	1,045	95	1,015	89	491	380	954	32	265	25,465
Freedom.....	28	582	79	841	79	561	1,412	3,231	93	718	25,035
Islesborough.....	15	240	23	276	30	240	360	720	9	36	10,077
Jackson.....	19	1,131	84	954	67	550	1,662	5,131	52	440	31,233
Knox.....	72	1,209	120	1,667	103	787	1,585	4,755	108	772	39,688
Liberty.....	70	1,485	98	1,285	77	495	614	1,510	58	590	33,950
Lincolnton.....	93	1,485	118	1,482	114	743	374	753	79	698	34,231
Monroe.....	140	2,172	201	2,426	195	1,205	2,024	5,502	110	1,009	52,213
Montville.....	133	2,275	132	1,520	104	840	1,724	5,226	130	1,104	48,850
Morrill.....	41	864	42	630	40	273	368	1,632	60	549	20,754
Northport.....	53	1,045	67	971	52	411	496	1,314	26	339	18,626
Palermo.....	86	1,611	140	1,926	97	736	1,438	4,489	135	1,492	43,164
Prospect.....	27	432	36	432	71	568	480	1,440	52	411	24,248
Searsport.....	34	530	48	529	87	700	605	1,210	78	798	30,277
Searsmont.....	115	1,880	115	1,398	121	791	864	2,283	97	682	36,846
Stockton Springs.....	58	1,160	44	660	66	660	291	728	21	105	17,678
Swanville.....	74	1,159	72	762	110	640	769	1,912	51	357	26,908
Thorndike.....	81	1,402	93	976	103	696	2,220	6,250	100	886	29,695
Troy.....	169	2,995	168	1,895	149	966	2,163	6,508	140	924	47,775
Unity.....	124	1,452	110	1,032	100	480	2,345	5,355	143	725	38,958
Waldo.....	44	682	94	1,101	87	467	432	1,296	84	536	26,830
Winterport.....	143	2,297	154	1,891	169	1,188	1,035	3,114	226	1,632	56,726
	1,950		2,418		3,194		26,764		2,207		\$879,488

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1893--CONTINUED.
WASHINGTON COUNTY.

Towns.	Horses.		Three-year-old Colts.		Two-year old Colts.		One-year-old Colts.		Cows.		Oxen.	
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Addison	136	\$6,811	4	\$220	8	\$320	5	\$150	239	\$4,780	7	\$210
Alexander	103	6,503	8	535	7	375	7	260	232	4,187		
Baileyville	68	3,975	8	320	2	60	9	135	139	2,502		
Baring	38	3,235	3	255	8	445	4	160	55	1,170		
Beddington	53	3,400	2	130					39	725	6	170
Brookton	55	2,940	9	635	5	250	8	180	56	1,120		
Calais	498	47,808	14	1,428	14	1,106	8	400	312	4,680		
Centerville	24	1,896	2	200			1	70	37	925	12	480
Charlotte	76	4,695	8	360	11	550	13	385	276	3,844		
Cherryfield	275	20,625	12	696	13	585	10	350	293	5,860	20	1,155
Columbia	107	6,567	2	140	9	450			184	3,680	2	100
Columbia Falls	100	9,150	3	300	6	360	4	160	136	2,356		
Cooper	59	3,621	6	320	2	80	3	70	155	2,716	10	290
Crawford	48	2,970	6	480	6	305	3	105	89	1,399	4	110
Cutler	61	3,335	4	220	5	225	9	270	135	2,025	6	150
Danforth	225	11,715	74	1,950					203	3,045	13	260
Debois	*14	1,130			1	50			26	520		
Denysville	91	5,125	3	180	7	280	7	175	141	2,910	11	320
East Machias	183	12,810	14	1,050	10	600	10	300	278	5,560	4	160
Eastport	147	16,464			19	1,472			148	3,700		
Edmunds	42	2,077	4	160	6	180	4	80	81	1,458	3	85
Forest City	33	1,540	2	100	3	120	1	30	33	665	4	100
Harrington	136	8,024	7	721	10	600	8	360	189	4,725	2	50
Jonesborough	63	4,006	2	120	4	225	3	95	120	1,920	30	1,005
Jonesport	51	3,060	3	120	2	60			185	3,700	10	250
Kossuth	*16	385	1	30			7	117	21	253	10	215
Lubec	240	10,800	16	640	20	600	30	600	385	5,005	18	360
Machias	265	20,330	13	860	11	590	8	220	206	4,150		
Machiasport	90	4,500	1	40	3	90	6	120	212	4,240	10	400
Marion	24	600	1	80					40	768	6	230

Marshfield	47	3,305	1	60	1	40	1	15	95	1,900	2	50
Meddybemps	39	3,446	3	250	2	160	1	40	84	2,038	4	240
Milbridge	176	5,280	1	15	5	150	8	200	200	3,000	4	160
Northfield	39	2,535	5	380	6	255	3	60	66	1,124	10	295
Pembroke	255	15,305	22	1,474	32	1,600	29	870	434	8,680	8	200
Perry	215	11,529	12	480	25	750	13	260	406	8,120	8	230
Princeton	183	9,150	.....	.....	38	1,520	13	325	265	3,945	2	60
Robbinston	171	7,160	14	420	25	625	17	235	270	4,050	8	145
Steuben	156	9,970	7	525	9	405	1	25	177	3,540	4	135
Talmadge	28	1,100	3	120	4	120	3	60	41	615	2	50
Topsfield	98	4,900	21	1,260	9	360	11	330	112	2,240	5	143
Trescott	83	5,002	12	600	16	640	9	225	166	2,656	20	600
Vanceboro	70	6,165	9	675	13	800	7	350	80	1,750	4	125
Waite	43	3,225	1	75	4	200	5	150	71	1,278	4	140
Wesley	58	5,975	3	260	.....	.....	3	135	101	2,194	6	225
Whiting	63	3,855	13	880	7	310	3	65	94	1,671	3	105
Whitneyville	55	3,805	4	285	3	130	3	90	74	1,480	4	140
Roque Bluffs	26	1,360	3	135	2	70	3	60	47	752	.....	.....
Lambert Lake Plantation	18	1,800	.....	.....	.....	.....	.....	.....	23	575	.....	.....
Codyville Plantation	18	970	4	170	3	70	.....	.....	39	468	2	60
No. 21 Plantation	16	720	2	175	.....	.....	1	40	35	700	.....	.....
No. 14 Plantation	14	951	.....	.....	1	70	.....	.....	43	800	2	56
No. 18, East Division, Plantation	3	130	.....	.....	1	35	.....	.....	7	105	.....	.....
	5,195		372		398		302		7,555		290	

* 4 mules, \$160; 1 mule, \$50.

† 1 mule, \$20; 2 mules, \$100.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1893—CONTINUED.
WASHINGTON COUNTY—CONCLUDED.

Towns.	Three-year-olds.		Two-year-olds.		Yearlings.		Sheep.		Swine.		Totals as returned.
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	
Addison	1	\$ 20	53	\$636	84	\$504	280	\$560	28	\$196	\$14,407
Alexander.....	55	706	88	823	96	445	238	538	39	331	11,003
Baileyville.....	29	348	37	370	67	402	220	440	27	147	8,699
Baring.....	7	111	8	101	12	94	70	140	4	32	5,743
Beddington.....	.....	.....	2	25	2	16	26	52	18	149	4,881
Brookton.....	2	36	12	144	28	168	37	111	10	60	5,644
Calais.....	.....	.....	2	30	7	70	20	50	2	18	55,590
Centerville.....	6	108	27	324	23	184	45	90	5	75	4,352
Charlotte.....	.....	.....	74	573	67	271	357	881	57	455	12,014
Cherryfield.....	18	324	41	410	33	198	411	1,233	15	126	31,576
Columbia.....	.....	.....	77	924	71	426	225	450	54	432	13,169
Columbia Falls.....	.....	.....	24	240	44	308	194	322	13	91	13,287
Cooper.....	28	421	55	596	66	332	318	795	27	194	9,435
Crawford.....	2	30	23	230	25	125	69	138	5	26	5,918
Cutler.....	4	60	31	310	22	110	300	450	4	20	7,195
Danforth.....	19	190	69	552	66	330	755	1,510	28	112	19,664
Deblois.....	.....	.....	8	100	14	84	8	.....	1	5	1,905
Dennysville.....	.....	.....	25	300	29	236	219	438	47	484	10,453
East Machias.....	18	288	56	616	54	270	120	240	29	290	21,284
Eastport.....	.....	.....	.....	.....	.....	.....	55	165	10	80	21,881
Edmunds.....	20	280	18	180	23	138	128	256	6	38	4,752
Forest City.....	.....	.....	7	75	7	35	.....	.....	2	8	2,673
Harrington.....	.....	.....	25	375	55	385	177	531	37	294	16,085
Jonesborough.....	11	230	32	384	22	132	206	412	4	20	8,549
Jonesport.....	15	300	14	210	8	80	583	1,450	16	320	9,550
Kossuth.....	3	30	10	62	11	40	48	82	5	17	1,231
Lubec.....	20	260	47	470	45	225	657	39	195	19,812	
Machias.....	13	260	37	444	32	256	125	250	48	336	27,696
Machiasport.....	14	210	28	280	59	295	577	1,442	4	32	11,640
Marion.....	.....	.....	.....	.....	.....	.....	21	56	6	63	1,797

Marshfield.....			5	60	11	88	23	23	6	30	5,571
Meddybemps.....	25	500	37	550	39	312	85	232	21	186	7,854
Milbridge.....	8	240	30	240	22	132	324	324	9	72	9,813
Northfield.....	10	152	22	220	32	132	39	78	8	95	5,386
Pembroke.....	4	80	68	884	78	546	606	1,515	72	432	31,586
Perry.....	3	54	64	768	88	528	477	954	54	302	23,975
Princeton.....	29	348	60	600	78	390	310	770	24	120	8,268
Robbinston.....	37	444	56	488	70	280	354	708	54	268	15,003
Steuben.....	9	169	35	420	52	312	686	1,029	8	80	16,650
Talmadge.....	2	20	20	140	34	136	66	82	8	40	2,483
Topsfield.....	37	553	35	350	88	616	221	884	26	104	11,942
Trescott.....	18	288	61	610	68	340	462	924	47	211	12,096
Vanceboro.....	3	65	31	340	11	75	43	86	16	225	10,656
Waite.....	10	200	36	452	47	376	129	258	18	144	6,478
Wesley.....	30	490	60	673	58	401	135	342	9	86	10,783
Whiting.....	2	30	23	264	31	151	134	375	8	41	7,787
Whitneyville.....	7	116	13	136	17	136	62	124	6	60	6,522
Roque Bluffs.....			13	130	16	80	138	138	9	76	2,801
Lambert Lake Plantation.....			2	25	1	10					2,410
Codyville Plantation.....			7	67	22	127	118	236	12	55	2,223
No. 21 Plantation.....			7	70	19	95	73	146	4	28	1,974
No. 14 Plantation.....			15	127	14	60	44	97	11	67	2,222
No. 18, East Division, Plantation.....			2	12			4	8			302
	519		1,623		1,968		11,022		1,020		\$586,685

STATE ASSESSORS' REPORT.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1893—CONTINUED.

YORK COUNTY.

Towns.	Horses.		Three-year-old Colts.		Two-year-old Colts.		One-year-old Colts.		Cows.		Oxen.	
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Acton.....	173	\$8,795	11	\$710	9	\$460	9	\$220	396	\$7,000	160	\$8,080
Alfred.....	155	9,300	8	400	7	280	3	90	339	6,780	100	5,600
Berwick.....	432	20,825	15	635	12	460	11	320	565	11,840	18	510
Biddeford.....	655	89,320	.....	.....	.....	.....	.....	.....	564	14,100	10	400
Buxton.....	463	27,265	28	1,440	28	1,195	18	645	815	16,300	96	3,895
Cornish.....	278	14,920	20	990	23	865	29	655	314	5,999	123	4,260
Dayton.....	168	6,265	4	155	5	180	8	245	419	6,285	32	765
Elliot.....	280	11,752	.....	.....	.....	.....	.....	.....	449	8,980	102	3,045
Hollis.....	* 308	23,702	7	490	6	300	8	320	567	14,175	56	3,248
Kittery.....	250	11,750	6	258	11	275	1	30	441	8,820	64	2,686
Kennebunk.....	528	41,920	.....	.....	14	1,050	6	275	456	11,400	26	1,250
Kennebunkport ..	454	34,405	14	1,200	8	520	17	610	571	11,420	44	2,070
Lebanon.....	296	14,409	11	477	16	637	15	360	386	8,362	103	2,891
Limington.....	266	14,160	12	615	23	960	13	325	436	8,252	156	5,810
Limerick.....	214	9,578	29	990	.....	.....	10	180	383	4,631	141	3,850
Lyman.....	254	14,650	21	1,520	12	535	9	345	394	7,092	20	725
Newfield.....	169	9,715	14	900	17	920	15	570	302	4,965	133	5,370
North Berwick.....	353	19,360	3	110	7	215	4	50	498	9,860	88	2,610
Old Orchard.....	49	3,675	.....	.....	.....	.....	.....	.....	40	1,000	12	480
Parsonfield.....	389	16,847	39	1,710	32	1,123	25	558	695	11,006	302	10,651
Sanford.....	600	49,200	15	1,200	24	1,680	8	480	528	15,840	114	700
Saco.....	819	68,730	7	500	21	1,005	9	415	351	19,020	40	1,875
Shapleigh.....	204	15,295	2	145	13	495	7	205	432	8,804	142	7,390
South Berwick.....	440	24,670	1	50	7	255	17	300	521	8,834	81	2,754
Waterborough.....	307	17,785	14	895	12	640	17	495	577	11,195	74	3,350
Wells.....	383	28,165	16	960	7	280	13	390	570	1,140	142	7,100
York.....	504	33,530	1	75	6	240	3	90	636	15,865	216	8,754
	9,391		298		320		275		13,245		2,595	

* 2 mules, \$200.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1893—CONCLUDED.

YORK COUNTY—CONCLUDED.

Towns.	Three-year-olds.		Two-year-olds.		Yearlings.		Sheep.		Swine.		Totals as returned.
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	
Acton.....	48	\$ 819	130	\$1,710	135	\$1,002	232	\$781	112	\$988	\$30,560
Alfred.....	60	1,080	76	1,140	86	1,032	172	860	61	610	26,572
Berwick.....	2	50	51	714	64	448	295	590	145	870	37,262
Biddeford.....			83	1,245			114	300			105,365
Buxton.....	113	1,695	132	1,584	150	1,200	175	350	146	730	56,299
Cornish.....	135	2,425	189	2,378	123	966	178	600	118	1,118	35,176
Dayton.....	34	408	40	400	72	432	161	322	56	280	15,737
Elliot.....			62	745			174	354	54	270	25,146
Hollis.....	5	125	86	1,290	107	856	193	772	116	1,160	46,638
Kittery.....	24	432	52	572	32	224	83	187	17	136	25,364
Kennebunk.....			51	765	60	600	235	615	75	375	58,250
Kennebunkport.....	41	795	46	700	63	700	383	1,145	54	540	54,105
Lebanon.....	54	796	107	794	154	721	205	389	130	867	30,563
Limington.....	131	2,423	153	1,887	114	931	268	1,007	115	1,073	37,443
Limerick.....	131	1,752	217	1,699	191	963	199	437	123	654	24,734
Lyman.....	23	414	60	720	51	408	141	141	79	345	26,945
Newfield.....	77	1,625	116	1,460	133	730	137	343	60	496	27,094
North Berwick.....	11	165	37	370	13	65	206	309	121	605	33,519
Old Orchard.....											5,155
Parsonfield.....	229	4,083	445	4,192	227	1,699	249	674	166	1,132	53,675
Sanford.....	71	1,775	81	1,620	64	640	86	258	83	936	74,389
Saco.....			82	820	73	365					92,730
Shapleigh.....	42	966	80	1,040	109	921	162	435	95	801	36,497
South Berwick.....	21	420	53	663	110	770	411	822	125	1,000	40,538
Waterborough.....	28	557	139	1,886	108	912	289	826	106	806	39,347
Wells.....	68	1,360	125	1,875	118	1,180	590	2,360	100	1,030	45,840
York.....	55	1,070	54	1,345	55	531	362	724	68	680	62,945
	1,403		2,747		2,212		5,700		2,325		\$1,147,988

STATE ASSESSORS' REPORT.

RECAPITULATION OF LIVE STOCK BY COUNTIES.

Counties in Maine.	Number of horses.	Three-year-old colts.	Two-year-old colts.	One-year-old colts.	Number of cows.	Number of oxen.	Number of three-year-olds.	Number of two-year-olds.	Number of yearlings.	Number of sheep.	Number of swine.	Total values as returned.
Androscoggin.....	6,846	437	458	438	8,820	621	1,671	1,923	2,003	6,158	1,825	\$54,858
Aroostook.....	13,342	1,264	1,431	1,257	12,542	1,240	1,859	4,612	10,995	39,400	5,321	1,366,990
Cumberland.....	11,363	390	441	428	14,065	1,182	1,272	2,142	2,462	6,007	2,573	1,385,015
Franklin.....	4,968	653	855	575	5,163	1,562	1,561	2,505	2,253	43,989	1,350	776,262
Hancock.....	4,594	265	271	198	5,664	660	671	1,105	1,101	12,723	791	625,465
Kennebec.....	10,910	954	1,056	866	12,150	1,444	2,638	3,436	3,690	27,152	3,086	1,462,485
Knox.....	4,547	191	212	221	5,114	604	797	1,088	1,015	7,388	820	558,365
Lincoln.....	3,549	289	244	278	4,874	1,486	959	1,290	1,371	8,577	937	515,370
Oxford.....	8,710	973	994	880	12,012	2,822	3,103	4,596	4,789	24,405	2,683	1,268,678
Penobscot.....	14,570	1,118	1,640	1,289	16,352	964	3,300	5,282	5,980	50,576	3,879	1,640,294
Piscataquis.....	4,426	463	643	453	4,764	404	1,000	1,433	1,410	17,833	1,352	513,219
Sagadahoc.....	2,623	111	122	103	3,076	467	414	630	645	3,987	351	336,178
Somerset.....	8,853	1,153	1,046	1,127	9,814	1,831	2,284	3,642	3,260	63,501	2,969	1,306,020
Waldo.....	7,024	678	786	563	7,579	1,104	1,950	2,418	3,194	26,764	2,207	879,488
Washington.....	5,195	372	398	302	7,555	290	519	1,623	1,968	11,022	1,020	586,685
York.....	9,391	298	320	275	13,245	2,535	1,403	2,747	2,212	5,700	2,325	1,147,988
Total.....	120,851	9,549	10,917	9,253	142,649	19,282	25,401	40,472	48,347	356,182	33,561	\$15,223,360

**Taxes Assessed on the Several Savings Banks in the State of Maine,
Semi-annually in the Months of May and November, 1893.**

Name of Bank.	Tax.	Tax.
Androscoggin County.....	\$5,138 19	\$5,249 64
Auburn.....	4,690 94	4,750 07
Augusta.....	22,252 43	22,350 56
Bangor.....	12,522 75	11,662 67
Bath Savings Institution.....	13,792 38	13,888 21
Belfast.....	4,080 26	3,940 33
Bethel.....	835 51	880 88
Biddeford.....	3,783 41	4,292 56
Boothbay.....	711 65	747 46
Brewer.....	522 00	561 56
Bridgton.....	1,577 47	1,643 74
Brunswick.....	1,968 14	1,958 79
Buxton & Hollis.....	1,077 24	1,125 98
Calais.....	1,061 60	1,069 24
Camden, Rockport.....	519 98	477 68
Cascade.....	714 19	743 92
Dexter.....	1,803 28	1,876 23
Eastport.....	1,833 37	1,792 78
Fairfield.....	1,046 46	1,057 56
Franklin County.....	2,055 33	2,124 78
Gardiner Savings Institution.....	7,908 20	8,304 45
Gorham.....	1,340 88	1,333 35
Hallowell Savings Institution.....	2,342 56	2,402 92
Hancock.....	1,073 50	1,099 20
Houiton.....	1,363 94	1,483 97
Kennebec, Augusta.....	3,248 35	3,321 78
Kennebunk.....	2,159 54	2,218 52
Lubec.....	45 71	47 82
Machias.....	2,350 16	2,366 25
Maine, Portland.....	22,962 49	23,127 71
Mechanics', Auburn.....	3,149 96	2,881 93
Norway.....	1,241 22	1,283 34
Orono.....	354 73	349 44
Penobscot, Bangor.....	5,911 71	5,644 99
Peoples', Lewiston.....	3,531 86	3,414 54
People's Twenty-five Cent, Bath.....	1,445 88	1,479 74
Phillips.....	547 02	573 22
Piscataquis, Dover.....	1,836 03	1,874 84
Portland.....	27,490 87	28,047 52
Richmond.....	399 22	
Rockland.....	3,407 94	3,485 45
Saco.....	1,809 48	1,916 84
Saco & Biddeford Savings Institution.....	7,317 16	7,133 42
Searsport.....	541 59	542 07
Skowhegan.....	3,727 93	3,872 14
South Berwick.....	1,151 37	1,206 73
South Paris.....	1,947 47	1,923 56
Thomaston.....	1,045 65	1,071 92
Topsham & Brunswick Twenty-five Cent.....	840 02	864 09
Trenont.....	93 14	93 30
Waterville.....	2,766 93	2,875 30
Wiscasset.....	815 07	797 70
York County, Biddeford.....	4,277 49	4,329 05
	\$202,450 65	\$203,571 74

Taxes Assessed on the Railroads in the State of Maine by the Board of State Assessors, for the year 1893, based upon their Earnings for the Year 1892, Under the New Law Enacted by the Legislature in 1893, giving also the Tax Assessed to Pay the Expenses of Railroad Commissioners.

Name of Railroad.	Railroad Commis- sioners' tax.	Excise tax.
Augusta, Hallowell and Gardiner Railroad.....	\$ 58 21	\$ 734 94
Grand Trunk Railway and Norway Branch Atlantic and St. Lawrence Railroad.....	816 75	13,250 27
Grand Trunk Railway, Lewiston and Auburn Branch	48 09	693 94
Bangor Street Railway.....	62 42	900 75
Biddeford and Saco Railroad.....	21 80	47 18
Boston and Maine Railroad.....	2,699 20	63,294 97
Bridgton and Saco River Railroad.....	37 61	135 69
Canadian Pacific Railway.....	336 82	607 53
Franklin and Megantic Railroad.....	12 58	22 69
Fryeburg Horse Railway.....	85	61
Kennebec Central Railroad.....	20 96	151 21
Lewiston and Auburn Horse Railway.....	39 35	85 17
Lime Rock Railway.....	102 79	1,297 92
Maine Central Railroad.....	5,110 21	64,524 84
Monson Railroad.....	16 06	28 97
Orchard Beach Railroad.....	6 90	24 88
Phillips and Rangeley Railroad.....	28 79	51 92
Portland Horse Railroad.....	216 44	837 56
Portland Electric Railroad.....	.....	2,172 31
Rockport Railroad.....	10 05	54 37
Portland and Rumford Falls Railroad.....	76 08	274 44
Sandy River Railroad.....	62 36	337 47
Sebasticook and Moosehead Railroad.....	13 09	23 61
Somerset Railroad.....	111 16	401 03
St. Croix and Penobscot Railroad.....	28 86	52 04
Waterville and Fairfield Electric Railway.....	14 35	77 64
York Harbor and Beach Railroad.....	48 22	347 89
	\$10,000 00	\$150,440 84

**Taxes Assessed upon the Several Loan and Building Associations
Doing Business in the State of Maine, Semi-Annually, in the
Months of May and November, 1893.**

Name of Association.	Tax.	Tax.
Auburn Loan and Building Association	\$26 09	\$13 16
Augusta Loan and Building Association.....	51 39	31 90
Bangor Loan and Building Association.....	20 17	35 69
Bath Loan and Building Association	8 54	9 53
Belfast Loan and Building Association.....	8 79	7 43
Brunswick Loan and Building Association.....	16 38	14 46
Bucksport Loan and Building Association	3 30	2 71
Casco Loan and Building Association	8 32	40 17
Cumberland Loan and Building Association.....	27 64	24 99
Dexter Loan and Building Association.....	8 83	9 70
Ellsworth Loan and Building Association	3 85	12
Falmouth Loan and Building Association.....	25 62	13 68
Gardiner Loan and Building Association.....	5 91	1 31
Hallowell Loan and Building Association.....	5 62	2 89
Kennebunk Loan and Building Association.....	4 25	2 21
Madison Loan and Building Association .....	.....	1 27
Mechanic Falls Loan and Building Association	4 39	4 16
Mechanics Falls Loan and Building Association	12 43	12 12
Old Town Loan and Building Association	7 48	3 53
Piscataquis Loan and Building Association.....	9 20	3 74
Portland Loan and Building Association	46 35	21 14
Rockland Loan and Building Association.....	29 16	28 37
Sanford Loan and Building Association.....	25 03	8 67
Somerset Loan and Building Association.....	11 30	15 55
South Portland Loan and Building Association	5 47	14 18
Waldoborough Loan and Building Association.....	1 56	1 12
Waterville Loan and Building Association	12 93	9 75
Wiscasset Loan and Building Association	1 70	2 00
York Loan and Building Association	16 85	19 72
Granite State Provident Association, Manchester, N. H.	106 93	142 21
	\$515 48	\$498 18

**Taxes Assessed upon the Several Telegraph and Telephone
Companies doing Business in the State of Maine, for the Year
1893.**

Name.	Tax.
Moosehead Lake Telegraph Company.....	\$ 100 00
Maine Telegraph Company	1,250 00
Western Union and International Telegraph Company.....	5,000 00
Great North Western Telegraph Company	150 00
Eastern Telegraph Company.....	450 00
Canadian Pacific Telegraph Company.....	250 00
The Postal Telegraph Cable Co., lessees Commercial Union Tel. Co.....	750 00
Portland and Rumford Falls Railway, owner of telegraph company...	50 00
	\$8,000 00
New England Telephone and Telegraph Company	3,208 40
	\$11,208 40

**Taxes Assessed upon the Several Express Companies doing Busi-
ness in the State of Maine, for the Year 1893.**

Name.	Tax.
American Express Company.....	\$3,461 79
Canadian Express Company	456 91
Dominion Express Company	26 44
New England Despatch Company.....	205 25
Hoyt's Express Company.....	22 50
Johnson's Express Company.....	1 13
Merchants' Express Company.....	42 75
Sandy River Express Company.....	15 00
New York & Portland Express Company	25 03
	\$4,256 80

The Board of State Assessors have been greatly encouraged in their work the present year by the wonderfully increased attendance at the county conventions held by them in each and every county in the State. These very full meetings were not only attended by the assessors of nearly every city, town and incorporated plantation in the commonwealth, but also by many of the leading citizens as well. The great interest manifested in these meetings, the desire for fuller information as to how the assessors of other municipalities do their business, and a craving for more knowledge of the law relating to assessments, and classes of property that can be legally taxed, augers well for the future usefulness of the Board, and conclusively shows the wisdom of our lawmakers in giving the Board the "compulsory" amendments of the law asked for last winter. The great lack of uniformity in the methods of classifying and valuing property of former years must, and will be corrected by the exposure of such measures in these largely attended public meetings. The enormous difference of value placed upon the same classes of property, and that property often of a description that ready money can be realized upon, in the shortest time, is almost beyond credence.

To correct a wrong, it must first be exposed and a better and more legitimate method shown. There seems to be a mistaken idea prevalent with very many of the local assessors, and also in the minds of a large number of the tax-payers of the State, and that is: that property for the purposes of taxation should be valued at a lower rate than for other purposes; or to use their own terms, "a forced sale, or auction sale value," hence the wonder with them has been why their town, or their class of property was valued so much higher by the State Assessors, than it was by their local Board.

The State Assessors recognize no such values. It can make no difference to any city, town or property holder, provided the valuation is equally apportioned between the several municipalities, whether the State Assessors fix upon a forced

sale value, a seventy-five per cent value, a fifty per cent value, or a full fair value as between seller and purchaser.

Therefore finding as they did upon the creation of this Board the latter values as fixed by the Valuation Commission of 1890, and with an annual increase in the valuation returns of the local assessors of about five millions of dollars; and also with the tide of business prosperity setting strongly in favor of our commonwealth, whose natural resources are attracting not only the brains and wealth of our own people, but also drawing within our borders millions of dollars from other states; the Board considered it would be very unwise to make a radical change in the valuation by reducing all of the property of the State to a forced sale value. The fear of some prominent tax-payer leaving town, or of some class of property being driven away if a just and equitable tax is assessed upon him, or it, has been a great "bugbear" to some local assessors, but we are glad to believe that the number of such is growing beautifully less in our State. The fact that national bank stocks and choice taxable securities, in many instances, that hitherto have been valued at, and borne only twenty-five to forty per cent of their just proportion of taxation, thereby leaving the other sixty to seventy-five per cent of the burden to be borne by other, and less fortunate taxpayers, is some of the interesting information that is being brought out by the practical workings of the present law, and is receiving the attention that such a system deserves.

We find upon compilation of the work of our Board in the county conventions held the present year, (1893) that there has been four hundred and four cities, towns and plantations represented by their local assessors, and in many instances by the entire Board, instead of one hundred and seventy-one as represented in 1892. The great interest exhibited in the work of these meetings has been even more marked than the increased attendance; and proves conclusively to the minds of this Board that if anything like equalization of taxation is ever attained that it must come through the

work of the State Assessors and such legislation as will naturally be brought about by their efforts.

Recognizing the need of amended laws relating to taxation to all property holders in the State, and the indispensability of this knowledge to every local assessor, has induced this Board to publish an appendix to this report comprising such laws as amended.

In conclusion we wish to express our obligation to all who have contributed to make our county meetings not only a success but also a pleasure ; to the county officials in every county, to the local assessors, and last, though not least, to the prominent tax-payers, and citizens who have met us everywhere with tokens of kindness, and words of cheer.

HALL C. BURLEIGH,	}	Board
OTIS HAYFORD,		of
GEORGE POTTLE,		State Assessors.

FOLLOWING IS AN ACT

CREATING A

BOARD OF STATE ASSESSORS,

WITH ALL AMENDMENTS AND ADDITIONS;THERETO.

ALSO, A COPY OF THE

Laws Relating to Taxation,

WITH ALL AMENDMENTS INCORPORATED OR ATTACHED. 

CHAPTER 103, LAWS OF 1891.

An Act to create a Board of State Assessors.

SEC. 1. A board of state assessors shall be chosen biennially by the legislature by joint ballot of the senators and representatives in convention, consisting of three members, not more than two of whom shall be taken from the same political party, who shall take and subscribe the oath provided by the constitution of this state, and hold their offices as provided in the following section.

State Board of Assessors, shall be chosen.

SEC. 2. The term of office of said assessors under said first section shall be, one for two years, one for four years, and the other for six years, and until their several successors are elected and qualified; and the member having the shortest time to serve shall be chairman of the board. Said state assessors shall be elected after the approval of this act by the legislature now in session, and shall hold their first meeting at the state capitol within thirty days thereafter. The assessors thereafter elected shall hold office for the term of six years each, excepting elections made to fill unexpired terms.

Tenure.

—chairman.

—first meeting.

SEC. 3. Said board of state assessors shall have power to summon before them and examine on oath any town assessor or other officer or person whose testimony they shall deem necessary in the proper discharge of their duties, and may require such witnesses to bring with them, for examination, any records or other public documents in their custody or control which said state assessors may deem necessary for their information in the performance of their duties. Each of said assessors shall have power to administer all oaths required by this act.

Powers.

SEC. 4. Any two of said board shall have authority to transact all business appertaining to their office, but all three must be duly notified of each and every meeting for the transaction of business. In case of the death, resignation, refusal, or inability to serve of any one or more of said board, the governor with advice and consent of the council, shall, as soon as may be, fill

Any two may transact business, but all must be notified of meetings.

—vacancies, how filled.

such vacancy by appointment, and the assessor so appointed shall hold said office until his successor is elected by the next legislature and qualified. Said board shall hold a meeting at the state capitol on the first Tuesday of each month.

—when and where meetings shall be held.

Shall furnish town assessors with blanks.

SEC. 5. Said state assessors shall seasonably furnish to the town assessors, blanks on which to return the aggregates required by section sixteen, and shall have the required oath printed thereon.

Shall assess taxes on all corporations.

SEC. 6. Said state assessors shall do and perform all the acts and duties now required by law to be done by the governor and council relating to the assessing and taxing of railroad corporations, and associations, and all corporations, companies or persons doing telegraph, telephone or express business within the state, and shall assess all taxes upon corporate franchises.

Report annually to governor and council.

SEC. 7. The state assessors shall annually, before the first day of December, make a report to the governor and council of their proceedings and shall include therein a tabular statement of all statistics derived from returns from local assessors, with schedules of all corporations on which state taxes were assessed during the year, and for the years in which they shall equalize the valuation of the state, their report shall include tabular statements of the state valuation by towns

Shall equalize state tax and fix valuation of towns.

SEC. 8. Said state assessors shall constitute a state board of equalization, whose duty it shall be to equalize the state tax among the several towns and unorganized townships, according to their several valuations, to fix the valuation of real and personal estate on which the state and county taxes shall be levied in each town and unorganized townships; and to perform the duties heretofore devolving upon the legislature in the apportioning of the state taxes among the several towns of the state.

Shall hold sessions in every county of the state.

* SEC. 9. Said state assessors shall visit officially every county in the state at least once in two years, and shall there sit such times and places as they may deem necessary to secure information to enable them to make a just and equal valuation of the taxable property in any place therein and to investigate charges of concealment of property liable to assessment. Said state assessors

*As amended by chapter 167, laws of 1893.

shall receive for such official visits, in addition to their salaries, the amount actually paid by them for traveling expenses, said expenses to be allowed by the governor and council on properly itemized accounts. The state assessors shall give such public notice of said meetings as they deem proper, and shall give to each board of town assessors a notice by mail of the time and place of such meetings. Said board of town assessors or some member or members of them, shall attend said meeting, having with them the then last list or books giving the valuation of all taxable property in their respective towns. They shall answer under oath if required, such questions pertaining to the valuation of their towns as the state assessors may put to them. Said meetings shall be under the general direction of the state assessors and governed by such rules of order as said state assessors shall make and announce. Any town whose assessors shall fail to attend said meetings, without excuse satisfactory to the state assessors, shall be liable to pay the reasonable expenses of the state assessors or of any person or persons appointed by the state assessors, incurred in making examination of the lists or books of said town or in getting other evidence pertaining to the valuation of the property in such town. Towns shall pay to said town assessors a reasonable compensation and actual expenses incurred in complying with the requirements of this act.

*SEC. 10. Said state assessors shall be provided with suitable rooms in the state house, and shall be furnished by the secretary of state with necessary books, blanks, stationery, notices and summonses, and may employ such clerical assistance as they shall deem necessary, at an expense not exceeding one thousand dollars per annum.

SEC. 11. A statement of the amount of the assessed valuation of each town, township and lot or parcel of land not included in any township, after adjustment as provided by section thirteen, the aggregate amount for each county, and for the entire state as fixed by the board of equalization, shall be certified by said board

*As amended by chapter 263, laws of 1893.

and deposited in the office of the secretary of state as soon as completed, and before the first day of December preceding the regular sessions of the legislature. The valuation thus determined shall be the basis for the computation and apportionment of the state and county taxes, until the next biennial assessment and equalization.

Shall be vigilant and prompt in discharge of duties.

SEC. 12. Said state assessors shall be held to a constant attendance upon the duties of their office; shall be vigilant and prompt in the correcting and equalizing of valuations and in the investigation of charges of concealed property liable to assessment. Said state assessors shall receive a salary of fifteen hundred dollars each, which shall be in full for all services and expenses except as provided in section nine.

—salary.

Equalize assessment list of each town.

SEC. 13. Said state assessors shall equalize and adjust the assessment list of each town, by adding to or deducting from it such amount as will make it equal to its full market value.

If assessors of any town fail to furnish information, board may report such valuation as it may deem just.

SEC. 14. If the assessors of any town, or one of them, shall fail to appear before said board of equalization or to transmit to them the lists hereinbefore named within ten days after the mailing or publication of notice or notices to them, to so appear or transmit said lists, the said board may in its discretion report the valuation of the estates and property and lists of polls liable to taxation in the town so in default, as it shall deem just and equitable.

Land agent, shall furnish board with full lists of all wild lands, etc.

*SEC. 15. The land agent shall prepare and deliver to said state assessors, full and accurate lists of all townships or parts of townships or lots or parcels of wild lands in this state sold and not included in the tax lists, whether conveyed or not, and shall lay before said state assessors all information in his possession touching the value and description of wild lands at their request; also a statement of all lands on which timber has been sold or a permit to cut timber has been granted by lease or otherwise. All other state officers, when requested shall, in like manner lay all information in their possession touching said valuation before said state

*As amended by chapter 291, laws of 1893.

assessors. On or before the first day of August, eighteen hundred and ninety-four, and on or before the first day of August, biennially thereafter, the county commissioners of any county, in which are any wild lands as heretofore described in this section, shall return to said state assessors in books prepared for that purpose, the fair value of each and every township, lot or parcel of wild land. In fixing the valuation of unorganized townships, whenever practicable, the lands and other property therein, of any owners may be valued and assessed separately. All owners of wild lands or of rights of timber and grass on public lots, shall either in person or by authorized agent, appear before the board of state assessors at times and places of holding sessions in the counties where said lands are located, or at any regular meeting of the board held elsewhere on or before the first day of August of each year preceding the regular legislative session of this state; and render unto them a list of all wild lands thus owned, either in common or severalty, giving the township, number, range and county where located, part owned and an estimate of its fair value; and answer such questions, or interrogatories as said board may deem necessary in order to obtain a full knowledge of the just value of said lands. Owners of less than five hundred acres of such lands in any township shall be exempted from the provisions of this section. Any owners of wild lands herein named who, after notice in writing so to do, shall fail to furnish all the information hereinbefore required within sixty days from the time he receives such notice, shall be liable to pay the reasonable expenses of the state assessors or of any person or persons, not exceeding two, appointed by the state assessors, incurred in making examination of said wild lands. The amount of said expenses shall be determined by said assessors, and an action of debt to recover the same shall lie in the name of the treasurer of state.

SEC. 16. The assessors of each town shall, on or before the first day of August annually, make and return on blank lists which shall be furnished by the state assessors for that purpose, aggregates of polls and of the valuation of each and every class of property

—county commissioners, shall, annually, return value of all wild lands.

—owners of wild land, shall appear before board and render lists.

—owners of less than five hundred acres, exempted.

Assessors of towns, shall annually, under oath, make return to board.

assessed in their respective towns, with the total valuation and percentage of taxation, and before transmitting the same to the state assessors shall make and subscribe on said aggregates, an oath or affirmation, as follows :
 'We, the assessors of the of , do swear. (or affirm) that the foregoing statement contains true aggregates of the valuation of each class of property assessed in said town of for the year , and that we have followed all the requirements of law in valuing, listing and returning the same. So help me God' (or under the pains and penalties of perjury)

—form of oath.

SEC 17. This act shall take effect when approved.

Approved March 26, 1891.

CHAPTER 201—LAWS OF 1893.

Assessors may upon knowledge of clerical error, make abatement of taxes.

SEC. 1. The board of state assessors may upon knowledge of any clerical error made by said board in the apportionment of any taxes upon the property of any person, corporation or municipality within this state, make an abatement of such proportion of said taxes, and shall furnish the state treasurer with a list of such abatements and the amount of the same ; and such amount or amounts shall be deducted from the tax upon said property.

May abate tax, when property has been doubly taxed.

SEC. 2. The board of state assessors, upon the certificate of the state treasurer, that any piece or parcel of property in the state has been doubly taxed in any year, and that a moiety of such tax has been paid, may abate the balance remaining unpaid, and said tax or taxes shall be canceled upon the treasurer's books.

SEC. 3. This act shall take effect when approved.

Approved March 10, 1893.

CHAPTER 6—REVISED STATUTES.

The Assessment and Collection of Taxes—General Provisions Respecting Taxation.

Poll tax, on whom assessed.

SEC. 1. A poll tax shall be assessed upon every male inhabitant of the state above the age of twenty-one years, whether a citizen of the United States or an alien, in the manner provided by law, unless he is exempted therefrom by this chapter.

SEC 2. All real property within the state, all personal property of inhabitants of the state, and all personal property hereinafter specified of persons not inhabitants of the state, is subject to taxation as hereinafter provided.

Real and personal estate, taxable.

SEC. 3. Real estate for the purposes of taxation, except as provided in section six, includes all lands in the state and all buildings erected on or affixed to the same, and all townships and tracts of lands, the fee of which has passed from the State since the year eighteen hundred and fifty, and all interest in timber upon public lands derived by permits granted by the Commonwealth of Massachusetts: interest and improvements in land, the fee of which is in the State; and interest by contract or otherwise in land exempt from taxation.

Real estate, what it includes.

—land and interest in timber, taxable.

SEC. 4. The buildings of every railroad corporation or association, whether within or without the located right of way, and its lands and fixtures outside of its located right of way, are subject to taxation by the cities and towns in which the same are situated, as other property is taxed therein, and shall be regarded as non-resident land.

R. R. buildings, etc., subject to municipal tax, as non-resident land.

SEC 5. Personal estate for the purposes of taxation, includes all goods, chattels, moneys, and effects, wherever they are; all vessels at home or abroad; all obligations for money or other property; money at interest, and debts due the persons to be taxed more than they are owing; all public stocks and securities; all shares in moneyed and other corporations within or without the state, except as otherwise provided by law; all annuities payable to the person to be taxed, when the capital of such annuity is not taxed in this state; and all other property, included in the last preceding state valuation for the purposes of taxation.

Personal estate, taxable.

SEC 6. The following property and polls are exempt from taxation:

Exemptions.

I. The property of the United States and of this State.

U. S. and Maine property.

* II. All property which by the articles of separation is exempt from taxation; the personal property of all literary and scientific institutions; the real and per-

Property of literary and benevolent institutions, exempt from taxation.

* As amended by chapter 274, laws of 1889.

sonal property of all benevolent and charitable institutions incorporated by the state; the real estate of all literary and scientific institutions occupied by them for their own purposes or by any officer thereof as a residence. Corporations whose property or funds in excess of their ordinary expenses are held for the relief of the sick, the poor, or the distressed, or of widows and orphans, or to bury the dead, are benevolent and charitable corporations within the meaning of this specification, without regard to the sources from which such funds are derived, or to limitations in the classes of persons for whose benefit they are applied except that so much of the real estate of such corporations as is not occupied by them for their own purposes, shall be taxed in the municipality in which it is situated. And any college in this state authorized under its charter to confer the degree of Bachelor of Arts, or Bachelor of Science, and having real estate liable to taxation, shall, on the payment of such tax and proof of the same to the satisfaction of the governor and council be reimbursed from the state treasury to the amount of the tax so paid; *provided, however*, the aggregate amount so reimbursed to any college in any one year shall not exceed fifteen hundred dollars; and *provided, further*, that this claim for such reimbursement shall not apply to real estate hereafter bought by any such college.

—colleges whose real estate is liable to taxation, shall be reimbursed by the state.

—proviso.

Furniture, apparel, tools, etc.

III. The household furniture of each person, not exceeding two hundred dollars to any one family, his wearing apparel, farming utensils, mechanics' tools necessary for his business, and musical instruments not exceeding in value fifteen dollars to one family.

Meeting-houses, tombs and parsonages.

IV. Houses of religious worship, including vestries, and the pews and furniture within the same, except for parochial purposes; tombs and rights of burial; and property held by a religious society as a parsonage, not exceeding six thousand dollars in value, and from which no rent is received. But all other property of any religious society, both real and personal, is liable to taxation the same as others' property.

Young animals.

V. All mules, horses, neat cattle, swine and sheep, less than six months old.

VI. Hay, grain and potatoes, orchard products and wool, owned by, and in possession of the producer. Produce.

VII. The polls and estates of Indians; and the polls of persons under guardianship. Indians and wards.

VIII. The polls and estates of persons who by reason of age, infirmity, and poverty are in the judgment of the assessors unable to contribute toward the public charges. Agèd and infirm p or.

IX. The polls and estates of inhabitants of islands on which there are no highways, may be exempted from the highway tax at the discretion of the town to which they belong. Highway tax on islands.

X. The aqueducts, pipes and conduits of any corporation, supplying a town with water, are exempt from taxation, when such town takes water therefrom for the extinguishment of fires, without charge. But this exemption does not include therein, the capital stock of such corporation, any reservoir or grounds occupied for the same, or any property, real or personal, owned by such company or corporation, other than as hereinabove enumerated. Aqueducts and fixtures, conditionally. —but not the stock, reservoir, grounds or property.

XI. Whenever a landholder, having, prior to March thirty, eighteen hundred and eighty-two planted or set apart for the growth and production of forest trees any cleared land or lands from which the primitive forest had been removed, successfully cultivates the same for three years, the trees being not less in numbers than two thousand on each acre and well distributed over the same, then, on application of the owner or occupant thereof to the assessors of the town in which such land is situated, the same shall be exempt from taxation for twenty years after said application, *provided*, that said applicant at the same time files with said assessors a correct plan of such land with a description of its location, and a statement of all the facts in relation to the growth and cultivation of said incipient forest; *provided further*, that such grove or plantation of trees is during that period kept alive and in a thriving condition. Planted forest, may be exempted for twenty years. —provisos.

XII. Mines of gold, silver, or of the base metals, when opened and in process of development, are exempt from taxation for ten years from the time of such opening. Mines for ten years. But this exemption does affect the taxation of the

—but not lands and surface improvements. lands or the surface improvements of the same, at the same rate of valuation as similar lands and buildings in the vicinity.

SEC. 7. Repealed by chapter 141, laws of 1891.

Poll tax, where assessed.

SEC. 8. The poll tax shall be assessed on each taxable person in the place where he is an inhabitant on the first day of each April. No person shall be considered an inhabitant of a place on account of residing there as a student in a literary seminary.

Real estate, where taxed.

SEC. 9. Taxes on real estate shall be assessed in the town where the estate lies, to the owner or person in possession thereof on the first day of each April. In cases of mortgaged real estate, the mortgagor, for taxation, shall be deemed the owner, until the mortgagee takes possession, after which, the mortgagee shall be deemed the owner.

Standing wood, bark and timber, may be taxed to purchaser.

SEC. 10. Whenever the owner of real estate notifies the assessors that any part of the wood, bark and timber standing thereon has been sold by contract in writing, and exhibits to them proper evidence, they shall assess such wood, bark and timber to the purchaser.

Lien, how enforced.

SEC. 11. A lien is created on such wood, bark and timber, for the payment of such taxes; and may be enforced by the collector by a sale thereof when cut, as provided in section one hundred and thirty-two.

Landlord and tenant, to pay equally.

SEC. 12. When a tenant paying rent for real estate is taxed therefor, he may retain out of his rent half of the taxes paid by him; and when a landlord is assessed for such real estate, he may recover half of the taxes paid by him and his rent in the same action against the tenant, unless there is an agreement to the contrary.

Personal estate, taxable where owner resides.

SEC. 13. All personal property within or without the state, except in cases enumerated in the following section, shall be assessed to the owner in the town where he is an inhabitant on the first day of each April.

Exceptions.

SEC. 14. The excepted cases referred to in the preceding section are the following:

Personal property used in trade, ship-building or mechanic arts.

I. All personal property employed in trade, in the erection of buildings or vessels, or in the mechanic arts, shall be taxed in the town where so employed on the first day of each April; *provided*, that the owner, his servant, sub contractor or agent, so employing it, occu-

pies any store, shop, mill, wharf, landing place or ship yard therein for the purpose of such employment.

II. Personal property which, on the first day of each April is within the state, and owned by persons residing out of the state, or by persons unknown; except vessels built, in process of construction, or undergoing repairs, and hides and the leather, the product thereof, when it appears that the hides were sent into the state to be tanned, and to be carried out of the state when tanned; shall be taxed to the person having the same in possession, or to the person owning or occupying any store, shop, mill, wharf, landing, ship yard or other place therein where said property is on said day, and a lien is created on said property in behalf of such person, which he may enforce for the re-payment of all sums by him lawfully paid in discharge of the tax. A lien is also created upon the property for the payment of the tax, which may be enforced, by the constable or collector to whom the tax is committed, by a sale of the property, as provided in sections one hundred and twenty-six, one hundred and thirty-two and one hundred and thirty-three. If any person pays more than his proportionate part of such tax, or if his own goods or property are applied to the payment and discharge of the whole tax, he may recover of the owner such owner's proper share thereof. Persons engaged in the tanning of leather in the state, shall on or before the first of each April, furnish to the assessors of the town where they are carrying on said business, a full account, on oath, of all hides and leather on hand received by them from without the state, and all hides and leather on hand from beasts slaughtered in the state, which last named hides and leather shall be taxed in the town where they were tanned.

III. Machinery employed in any branch of manufacture, goods manufactured or unmanufactured, and real estate belonging to any corporation, except when otherwise expressly provided, shall be assessed to such corporation in the town or place where they are situated or employed; and in assessing stockholders for their shares in any such corporation, their proportional part

Personal property owned out of the state.

—exceptions.

—lien in favor of persons paying tax.

—lien on the property taxed.

—remedy for paying more than proportion of tax.

—owners to furnish assessors where tanneries are located, a sworn account of hides and leather on hand, April 1.

Machinery and real estate of corporations.

of the value of such machinery, goods and real estate, shall be deducted from the value of such shares.

Mules, horses, cattle, sheep and swine, where and to whom to be taxed.

IV. All mules, horses, neat cattle, sheep and swine shall be taxed in the town where they are kept on the first day of each April, to the owner, or person who has them in possession at that time. All such animals, which are in any other town, than that in which the owner or possessor resides, for pasturing or any other temporary purpose on said first day of April, shall be taxed to such owner or possessor in the town where he resides; and all such animals, which are out of the state, or in any unincorporated place in the state on said first day of April, but owned by, or in charge and possession of any person residing in any town, shall be taxed to such owner or possessor in the town where he resides. If a town line so divides a farm that the dwelling-house is in one town, and the barn or outbuildings or any part of them is in another, such animals kept for the use of said farm, shall be taxed in the town where the house is.

—when town line divides a farm.

Personal property of minors and wards.

V. Personal property belonging to minors under guardianship, shall be assessed to the guardian in the place where he is an inhabitant. The personal property of all other persons under guardianship, shall be assessed to the guardian in the town where the ward is an inhabitant.

Personal property of any other person, if held in trust.

*VI. Personal property held in trust by an executor, administrator, or trustee, the income of which is to be paid to any other person, shall be assessed to such executor, administrator, or trustee, in the place where the person to whom the income is payable as aforesaid, is an inhabitant. But if the person to whom the income is payable as aforesaid, resides out of the state, such personal property shall be assessed to such executor, administrator, or trustee, in the place where he resides.

Funds intrusted to corporations.

VII. Personal property placed in the hands of any corporation as an accumulating fund for the future benefit of heirs or other persons, shall be assessed to the person for whose benefit it is accumulating, if within the state, otherwise, to the person so placing it, or his

* As amended by chapter 175, laws of 1889.

executors. or administrators, until a trustee is appointed to take charge of it or its income, and then to such trustee.

VIII. The personal property of deceased persons in the hands of their executors or administrators not distributed, shall be assessed to the executors or administrators in the town where the deceased last dwelt, until they give notice to the assessors. that said property has been distributed and paid to the persons entitled to receive it. If the deceased at the time of his death did not reside in the state, such property shall be assessed in the town in which such executors or administrators live.

Undistributed personal property, in hands of executors or administrators.

IX. Personal property held by religious societies shall be assessed to the treasurer thereof in the town where they usually hold their meetings.

Of religious societies.

X. Personal property in another state or county on the first day of each April. and legally taxed there.

Property taxed elsewhere.

SEC. 15. The stock of toll bridges shall be taxed as personal property, to the owners thereof, in the towns where they reside, except stock owned by persons residing out of the state, which shall be taxed in the town where the bridge is located, and where such bridge is in two towns, one half of such stock so owned by persons residing out of the state shall be assessed and taxed in each town.

Stock of toll bridges, how, where and to whom taxed.

SEC. 16. Stock in any local corporation, chartered for the purpose of supplying towns with water or gas, held by any person unknown, or out of the state, shall be taxed in the town where such corporation is located or transacts its ordinary business, as provided for the taxation of bank stock, in section thirty.

Stock of water or gas companies, how taxed.

SEC. 17. The powers of assessors, collectors and treasurers, and the liens on the stock, shall be the same as provided in sections thirty, thirty-one, thirty-three and thirty-four, and the duties therein imposed on cashiers, shall be performed by the treasurers of such corporations.

Powers of tax officers, is the same as in assessing bank stocks.

SEC. 18. When the clerk of a corporation holding property liable to be taxed, fails to comply with section thirty, of chapter forty-six, whether the corporation was chartered before or since the separation of Maine

Clerks failing to make returns, property deemed corporate.

from Massachusetts, such property for the purposes of taxation, shall be deemed corporate property, liable to be taxed to the corporation, although its stock has been divided into shares and distributed among any number of stockholders.

Such property,
how taxable.

SEC. 19. Such property, both real and personal, is taxable for state, county, city, town, school district, and parochial taxes, to be assessed and collected in the same manner and with the same effect as upon similar taxable property owned by individuals. If the corporation has the right to receive tolls, such right or franchise may be taken and sold on warrant of distress for payment of such taxes, as such property is taken and sold on execution.

—when fran-
chise may be
sold on warrant
of distress.

Blood animals

SEC. 20. Blood animals, brought into the state and kept for improvement of the breed, shall not be taxed at a higher rate than stock of the same quality and kind bred in the state.

Stock of com-
panies invested,
how to be
taxed.

SEC. 21. When an insurance or other incorporated company is required by law to invest its capital stock or any part thereof in the stock of a bank, or other corporation in the state, for the security of the public, such investments shall not be liable to taxation except to the stockholders of the company so investing as making a part of the value of their shares in the capital stock of said company.

Stock of
insurance com-
panies, when
exempt from
taxation.

SEC. 22. When the capital stock of any insurance company incorporated in the state, is taxed at its full value, the securities and pledges held by said company to the amount of said stock, are exempt from taxation; but if the pledge or security consists of real estate in a town other than that where the stockholder resides, it shall be taxed where it lies, and the stock shall be exempt to the amount for which it is assessed.

Mortgaged per-
sonal property.

SEC. 23. When personal property is mortgaged or pledged, it shall for purposes of taxation, be deemed the property of the party who has it in possession, and it may be distrained for the tax thereon. Money or personal property, loaned or passed into the hands or possession of another, by any person residing in the state, secured by an absolute deed of real estate, shall be taxed to the grantee, as in case of a mortgage,

—distress.

—loan secured
by deed, is tax-
able to grantee.

although the land is taxed to the grantor or other person in possession.

SEC. 24. The undivided real estate of a deceased person may be assessed to his heirs or devisees without designating any of them by name, until they give notice to the assessors of the division of the estate, and the names of the several heirs or devisees; and until such notice is given, each heir or devisee shall be liable for the whole of such tax, and may recover of the other heirs or devisees their portions thereof when paid by him; and in an action for that purpose, the undivided shares of such heirs or devisees in the estate, upon which such tax has been paid, may be attached on mesne process, or taken on execution issued on a judgment recovered in an action therefor. Or such real estate may be assessed to the executor or administrator of the deceased, and such assessment shall be collected of him the same as taxes assessed against him in his private capacity, and it shall be a charge against the estate and shall be allowed by the judge of probate; but when such executor or administrator notifies the assessors that he has no funds of the estate to pay such taxes, and gives them the names of the heirs, and the proportions of their interest in the estate to the best of his knowledge, the estate shall no longer be assessed to him.

Real estate of deceased, how taxed.

SEC. 25. Partners in business, whether residing in the same or different towns, may be jointly taxed, under their partnership name, in the town where their business is carried on, for all personal property enumerated in paragraph one of section fourteen, employed in such business; and if they have places of business in two or more towns, they shall be taxed in each town for the portion of property employed therein; except that if any portion of such property is placed, deposited or situated in a town other than where their place of business is, under the circumstances specified in said paragraph, they shall be taxed therefor in such other town; and in such cases they shall be jointly and severally liable for such tax.

Personal estate of partners, how to be taxed.

—exception.

SEC. 26. All real estate, and such as is usually called real, but is made personal by statute, may be

Land may be assessed to owners or tenants.

taxed to the tenant in possession, or to the owner, whether living in the state or not, in the town where it is; and when a state, county or town tax is assessed on lands owned or claimed to be owned, in common, or in severalty, any person may furnish the collector, or treasurer, to whom the tax is to be paid, an accurate description of his part of the land, in severalty, or his interest, in common, and pay his proportion of such tax; and thereupon his land or interest shall be free of all lien created by such tax.

—part owners, may be taxed and pay, separately.

Assessments, may be continued to same person, until notice of transfer.

—tenant in common, shall be considered owner.

Property of manufacturing, mining and smelting corporations, how and where taxed.

—lien for collection.

—shares.

Real estate of banks, where to be taxed.

—bank stock, where taxed.

Sec. 27. When assessors continue to assess real estate to the person to whom it was last assessed, such assessment is valid, although the ownership or occupancy has changed, unless previous notice is given of such change, and of the name of the person to whom it has been transferred or surrendered; and a tenant in common, or joint tenant, may be considered sole owner for the purpose of taxation, unless he notifies the assessors what his interest is.

Sec. 28. The buildings, lands, and other property of manufacturing, mining and smelting corporations, made personal by their charters, and not exempt from taxation, and all stock used in factories, shall be taxed to the corporation, or to the persons having possession of their property or stock, in the town or place where the corporations are established, or the stock is manufactured; and there shall be a lien for one year on such property and stock for payment of such tax, and it may be sold for payment thereof, as in other cases; and shares of the capital stock of such corporations shall not be taxed to their owners.

Sec. 29. All real property in the state owned by any bank incorporated by this state, or by any national bank or banking association, shall be taxed in the place where the property is situated, to said bank or banking association, for state, county and municipal taxes, according to its value, like other real estate; but the stock of such banks shall be taxed to the owners thereof where they reside, if known to be residents of the state; but taxation of shares in such banks shall not be at a greater rate than is assessed upon other moneyed capital in the hands of citizens.

* SEC. 30. Stock of any bank or other corporation, Taxation of bank stock owned out of the state. except a manufacturing corporation, held by persons out of the state, or unknown, which has not been certified according to section thirty of chapter forty-six of the revised statutes, in any town in the state, and is not there assessed; and the stock of any bank or such other corporation appearing by the books thereof to be held by persons residing out of the state, or whose residence is unknown to the assessors, shall be assessed in the town where such bank or other corporation is located, or transacts its ordinary business; and such town has a lien on such stock and all dividends thereon, from the date of such assessment, until such tax and all costs and expenses arising in the collection thereof are paid. No assignment, sale, transfer, or attachment passes any property in such stock unless the vendee first pays such tax and cost; cashiers of banks and clerks of such other corporations shall return to the assessors of the town where such bank or other corporation is located or transacts its business, all the stock in such bank or other corporation not returned to the assessors of other towns, according to said section thirty of chapter forty-six, revised statutes; and such returns shall be made at the time and in the manner prescribed therein, and shall be the basis of taxation of such property

* SEC. 31. The cashier or other officer of each bank or other corporation, except a manufacturing corporation, shall exhibit on demand, to the assessors of any town all the books of such bank or other corporation that contain any record of the stock of such bank or other corporation or any dividend, declared or paid thereon, and if requested, shall deliver to them a true and certified copy of so much of said record as they require. Cashiers, are required to exhibit books. Should any cashier or other officer neglect or refuse to perform the duties required by this and the preceding section, the assessors may doom such bank or other corporation in such sum as they deem reasonable, and the assessment shall bind such bank or other corporation and the tax thereon shall not be abated, and for such neglect or refusal, such cashier or other officer forfeits five hundred dollars to be recovered in —to deliver certified copy of record of dividend. —if he refuses, bank to be doomed.

—cashier also liable.

*Sections 30 and 31 as amended by chapter 130, laws of 1891.

an action of debt. half to the prosecutor and half to the state.

Shares, to be taxed in the town where bank is located, when residence of holder is unknown, or is out of the state

SEC. 32 When returns of stock in banks and national banking associations and other corporations are made according to the preceding section, or section thirty of chapter forty-six, if it is found by the assessors of any town receiving such returns that the holders of such stock do not reside in such town, they shall within fifteen days return the names of such stockholders with the amount of stock held by them to the assessors of the town where such stockholders reside, if their residence is known and within the state; and if not, such returns shall be made to the assessors of the town where the bank is located, and shall be subject to section thirty of this chapter

Collectors of taxes, shall give notice

SEC. 33. The collector of a town, to whom has been committed a tax upon the stock of any bank, shall, within thirty days after the bills of assessment are delivered to him, cause a written notice to be delivered to the cashier or president thereof, stating the description of stock taxed, to whom assessed, if stated in the bills, and the tax thereon. No dividend shall be paid on such stock after such notice until the tax and all cost thereon are paid. The cashier may pay such tax, and payment shall constitute a charge in offset against any dividend thereon. Should such tax remain unpaid for ninety days after such notice, the collector may sell such stock in the manner specified in sections one hundred and thirty-eight and one hundred and thirty-nine.

—no dividend to be paid until tax is paid

—tax charged in offset.

—stock may be sold.

—powers of collectors, extended.

Actions may be maintained by treasurers of towns and cities.

For the purpose of collecting taxes on bank stock, collectors may act in any town.

SEC. 34. Any town treasurer, or his successor in office may maintain an action on the case against any bank, and recover therein the tax assessed if unpaid, and the lawful charges upon any share thereof. if any dividend thereon has been paid after such tax was assessed; but judgment shall not be rendered in such action for a larger sum in damages than the dividend thus paid, and all such taxes and charges may be recovered in one suit, if said treasurer so elects.

Supplementary assessments.

SEC. 35. When any assessors, after completing the assessment of a tax, discover that they have by mistake

omitted any polls or estate liable to be assessed, they may, during their term of office, by a supplement to the invoice and valuation, and the list of assessments, assess such poles and estate their proportion of such tax according to the principles on which the assessment was made, certifying that they were omitted by mistake. Such supplemental assessments shall be committed to the collector with a certificate under the hands of the assessors, stating that they were omitted by mistake, and that the powers in their previous warrant, naming the date of it, are extended thereto; and the collector has the same power, and is under the same obligations to collect them, as if they had been contained in the original list; and all assessments shall be valid, notwithstanding that by such supplement the whole amount exceeds the sum to be assessed by more than five per cent, or alters the proportion of tax allowed by law to be assessed on the polls.

SEC. 36. When a state tax is ordered by the legislature, the treasurer of state shall forthwith send his warrants directed to municipal officers of each town or other place, requiring them to assess upon the polls and estates of each, its proportion of such state tax for the current year; and shall in like manner send like warrants for the state tax for the succeeding year, forthwith upon the expiration of one year from the time such tax is so ordered. The tax for each year shall be separately ordered and apportioned; and the amount of such proportion shall be stated in the warrants.

* SEC. 37. The treasurer, in his warrant, shall require said officers to make a fair list of their assessments, setting forth in distinct columns against each person's name, how much he is assessed for polls, how much for real estate, and how much for personal estate, distinguishing any sum assessed to such person as guardian, or for any estate in his possession as executor, administrator, or trustee; to insert in such list the number of acres of land assessed to each non-resident proprietor, and the value at which they have estimated them; to commit such list, when completed and signed by a majority of them, to the collector or constables of such

may be made,
to correct
mistakes.

Treasurer of
state, shall issue
warrants for
state tax.

—tax for
each year, shall
be separately
ordered.

What state
treasurer's
warrant shall
require.

* As amended by chapter 136, laws of 1891.

town or other place, with their warrants in due form requiring them to collect and pay the same to the treasurer of such town or other place, at such times as the legislature, in the act of authorizing such tax, directed them to be paid; and to return a certificate of the names of such officers and the amount so committed to each, two months at least before the time at which they are required to pay in such tax.

Rules for assessment of taxes.

SEC. 38. In the assessment of all state, county, town, plantation, parish or society taxes, assessors shall govern themselves by this chapter, except in parishes and societies where different provision for assessing their taxes is made; and shall assess on the taxable polls therein such part of the whole sum to be raised as they deem expedient; but the whole poll tax assessed in one year upon a person for town, county and state purposes, except highway taxes separately assessed, shall not exceed three dollars. The same rule shall be observed in the assessment of highway taxes; and the residue of such taxes shall be assessed on the estates according to their value.

—poll tax not to exceed three dollars.

—highway taxes

Personal Liability of Assessors.

Assessors are responsible for personal faithfulness only.

SEC. 39. Assessors of towns, plantations, school districts, parishes and religious societies, are not responsible for the assessment of any tax, which they are by law required to assess; but the liability shall rest solely with the corporations for whose benefit the tax was assessed, and the assessors shall be responsible only for their own personal faithfulness and integrity.

State Taxation of Railroad, Telegraph, Telephone, Express and Foreign Insurance Companies, and Savings Banks.

Annual returns of railroad companies.

SEC. 40. Every railroad company, incorporated under the laws of the state or doing business therein, shall annually, between the first and fifteenth days of April, return to the secretary of state under oath of its treasurer, the amount of the capital stock of the corporation, the number and par value of the shares, and a complete list of its shareholders, with their places of residence and the number of shares belonging to each

on said first day of April. The returns shall also contain a statement of the whole length of its line, the length of its line within the state, and the assessed value in each town of its stations and other property taxed by municipalities.

—to state length
of line and
assessed value
of stations.

*SEC. 41. Every corporation, person or association, operating any railroad in the state under lease or otherwise, shall pay to the treasurer of state, for the use of the state, an annual excise tax, for the privilege of exercising its franchises and the franchises of its leased roads in the state, which, with the tax provided for in section four, is in place of all taxes upon such railroad, its property and stock. There shall be apportioned and paid by the state from the taxes received under this and the six following sections, to the several cities and towns in which, on the first day of April in each year, is held railroad stock of either such operating or operated roads exempted from other taxation, an amount equal to one per cent on the value of such stock on that day, as determined by the governor and council; *provided, however*, that the total amount thus apportioned on account of any railroad, shall not exceed the sum received by the state as tax on account of such railroad; and *provided further*, that there shall not be apportioned on account of any railroad and its several parts, if any, operated by lease or otherwise, a greater part of the whole tax received from such railroad and its several parts, than the proportion which the amount of capital stock of such railroad and its several parts owned in this state, bears to the whole amount of the capital stock of said railroad and its several parts.

Corporations or
persons operating
railroads,
shall pay annual
excise tax.

—state, shall
pay cities and
towns one per
cent on stock
held therein.

—proviso.

† SEC. 42. The amount of such annual excise tax shall be ascertained as follows: the amount of the gross transportation receipts as returned to the railroad commissioners for the year ending on the thirtieth day of June preceding the levying of such tax, shall be divided by the number of miles of railroad operated, to ascertain the average gross receipts per mile; when such average receipts per mile do not exceed fifteen hundred dollars, the tax shall be equal to one quarter of one

Amount of tax
on railroad,
how
ascertained.

*As amended by chapter 75, laws of 1887.

† Section 42 as amended by chapter 166, laws of 1893.

cent of the gross transportation receipts; when the average receipts per mile exceed fifteen hundred dollars, and do not exceed twenty-two hundred and fifty dollars, the tax shall be equal to one-half of one per cent of the gross receipts; and so on increasing the rate of the tax one-quarter of one per cent for each additional seven hundred and fifty dollars of average gross receipts per mile or fractional part thereof, *provided*, that the rate shall in no event exceed three and a quarter per cent, and in case of railroads operated exclusively for the transportation of freight, said rate shall in no event exceed one and three-quarters per cent. When a railroad lies partly within and partly without the state, or is operated as a part of a line or system extending beyond the state, the tax shall be equal to the same proportion of the gross receipts in the state, as herein provided, and its amount shall be determined as follows: the gross transportation receipts of such railroad, line or system, as the case may be, over its whole extent, within and without the state, shall be divided by the total number of miles operated to obtain the average gross receipts per mile, and the gross receipts in the state shall be taken to be the average gross receipts per mile, multiplied by the number of miles operated within the state.

—proviso.

—railroads, partly outside the state, tax upon how ascertained.

Tax, how fixed.

* SEC. 43. The governor and council, on or before the first day of each April, shall determine the amount of such tax, and report the same to the treasurer of state, who shall forthwith give notice thereof to the corporation, person or association, upon which the tax is levied.

—notice to companies.

Tax payable in July and October.

SEC. 44. Said tax shall be payable, one-half on the first day of July next after the levy is made, and the other half on the first day of October following. If any party fails to pay the tax, as hereinbefore required, the treasurer of state may proceed to collect the same, with interest, at the rate of ten per cent, a year, by action of

—treasurer, shall enforce collection.

* By section 6, of chapter 103, laws of 1891, the state assessors are required to do and perform all the acts and duties heretofore performed by the governor and council relating to taxation of railroad corporations, and all corporations, company or persons doing telegraph, telephone or express business within the state, and assess all taxes upon corporate franchises.

debt, in the name of the state. Said tax shall be a lien on the railroad operated, and take precedence of all other liens and incumbrances.

SEC. 45. Any corporation, person or association aggrieved by the action of the governor and council in determining the tax, through error or mistake in calculating the same, may apply for abatement of any such excessive tax within the year for which such tax is assessed, and if, upon re-hearing and re-examination, the tax appears to be excessive through such error or mistake, the governor and council may thereupon abate such excess, and the amount so abated shall be deducted from any tax due and unpaid, upon the railroad upon which the excessive tax was assessed; or, if there is no such unpaid tax, the governor shall draw his warrant for the abatement, to be paid from any money in the treasury not otherwise appropriated.

SEC. 46. If the returns required by law, in relation to railroads, are found insufficient to furnish the basis upon which the tax is to be levied, the railroad commissioners shall require such additional facts in the returns as may be found necessary; and, until such returns are so required, or, in default of such returns when required, the governor and council shall act upon the best information that they may obtain. The railroad commissioners shall have access to the books of railroad companies, to ascertain if the required returns are correctly made; and any railroad corporation, association, or person operating any railroad in the state, which refuses or neglects to make the returns required by law, or to exhibit to the railroad commissioners its books for the purposes aforesaid, or makes returns which the president, clerk, treasurer, or other person certifying to such returns knows to be false, forfeits not less than one thousand, nor more than ten thousand dollars, to be recovered by indictment, or by an action of debt in any county into which the railroad operated extends.

SEC. 47. Horse railroad corporations and associations are subject to the six preceding sections, and to section four, except that the tax shall be ascertained as follows: when the gross average receipts per mile do not exceed one thousand dollars, the tax shall be equal

—tax, to be a lien and take precedence.

Aggrieved parties may apply for abatement to governor and council.

Further returns, may be required by railroad commissioners.

—railroad commissioners, shall have access to books of railroad companies.

—penalty, for refusing to make returns, or for making false ones.

State taxation of horse railroad companies.

to one-tenth of one per cent, on the gross transportation receipts; and for each thousand dollars additional average gross receipts per mile, or fractional part thereof, the rate shall be increased one-tenth of one per cent.

Telegraph companies, shall pay annual tax.

SEC. 48. Every telegraph corporation, company or person doing business within the state shall annually pay into the state treasury a tax of two and one-half per cent, on the value of any telegraph line owned by said corporation, company or person within the state, including all poles, wires, insulators, office furniture, batteries and instruments, taking into consideration any circumstances or conditions affecting the value of the property.

Returns, shall be made to the secretary of state.

SEC. 49. Every such corporation, company or person shall annually, on or before the fifteenth day of April, return to the secretary of state, under the oath of its superintendent, the amount and value of all the property enumerated in the preceding section, owned by it within the limits aforesaid, with the names and residences of all shareholders in the state, and the number of shares owned by each on the first day of April annually, together with the number of shares owned by non-residents, and the governor and council shall determine said values and assess said tax thereon by the first day of May annually. The secretary of state shall thereupon certify said assessment to the treasurer of state, who shall forthwith notify the several parties assessed.

—governor and council, to assess tax.

—secretary of state, to certify tax to treasurer.

State tax, when to be paid.

SEC. 50. Said tax shall be paid into the treasury on or before the first day of September annually, and is in place of all state or municipal taxation on any of the property or shares of said corporations, companies or persons.

Adjustment of tax, when paid.

SEC. 51. When such tax is paid, the treasurer of state shall credit to each town such proportion of the tax of each company as the number of shares in said company owned in said town bears to the whole number of said company's shares, the remainder to be retained for the state.

State taxation of telephone companies.

* SEC. 52. Every telephone corporation, company or person doing business within the state, shall annually

* As amended by chapter 154, laws of 1893.

pay into the state treasury a tax of two and one-half per cent on the value of any telephone line owned by said corporation, company or person, within the state, including all poles, wires, insulators, transmitters, telephones, batteries, instruments, telephonic apparatus and office furniture; and also a tax of two and one-half per cent on the value of any such telephones or other telephonic apparatus of any description used but not owned by such corporation, company or person, and under lease from or subject to the payment of a royalty for its use to any corporation or person beyond the limits of this state.

SEC. 53. Every such corporation, company or person shall annually, on or before the fifteenth day of April, return to the secretary of state, under the oath of its superintendent, the amount and value of all the property enumerated in the preceding section, owned by it within the limits aforesaid, on the first day of April annually, and the governor and council shall determine said values and assess said tax thereon by the first day of May annually. The secretary of state shall thereupon certify said assessment to the treasurer of state, who shall forthwith notify the several parties assessed. Said tax shall be paid into the treasury on or before the first day of September annually, and is in place of all state or municipal taxation on any property or shares of said corporations, companies or persons.

SEC. 54. Any corporation, company or person, neglecting to make the returns required by the preceding section forfeits twenty-five dollars for every day's neglect, to be recovered by an action of debt in the name of the state.

* SEC. 55. Every corporation, company or person doing express business on any railroad, steamboat or vessel in the state, shall, annually, before the first day of May, apply to the treasurer of state for a license authorizing the carrying on of said business; and every such corporation, company or person shall annually pay to the treasurer of state, one and one-half per cent of the gross receipts of said business for the year ending on the first day of April preceding. Said one and one-

Annual return shall be made to secretary of state.

—governor and council to assess tax.

—secretary of state, shall certify tax to treasurer of state.

—when to be paid.

Forfeiture, in case of neglect to make returns.

Companies and persons doing express business, shall apply annually for a license, and shall pay tax.

* As amended by chapter 235, laws of 1893.

half per cent shall be on all of said business done in the state, including a pro rata part on all express business coming from other states or countries into this state, and on all going from this state to other states or countries, *provided, however*, that nothing herein applies to goods or merchandise in transit through the state.

—proviso.

Shall make annual returns to the governor and council.

—governor and council, shall assess tax.

State tax is in place of local taxation.

—real estate, to be taxed in municipality where situated.

—amount shall be deducted from state tax.

Penalty, for neglect to make returns.

Foreign insurance companies, shall pay tax on premiums.

Amount of tax, how determined.

* SEC. 56. Every such corporation or company shall by its properly authorized agent or officer, annually, on or before the fifteenth day of May, make a return under oath to the governor and council, stating the amount of said receipts for all express matters carried within the state as specified in the preceding section; whereupon the governor and council shall on or before the fifteenth day of June following, assess the tax therein provided, and forthwith certify the same to the treasurer of state, who shall thereupon notify said corporations or companies and said taxes shall be paid into the state treasury on or before the first day of May following.

* SEC. 57. The tax assessed upon express corporations or companies as aforesaid, is in place of all local taxation, except that real estate owned by such corporations, or companies shall be taxed in the municipality where the same is situated, as non-resident real estate; but the amount of taxes assessed upon such portion of real estate owned and actually used by them in the transaction of their business shall be deducted by the governor and council from the tax hereinbefore provided.

* SEC. 58. Any corporation or company neglecting to make returns according to section fifty-six, forfeits twenty-five dollars for every day's neglect, to be recovered by action of debt in the name of the state.

SEC. 59. Every insurance company or association which does business in the state, not incorporated or associated under its laws shall, as hereinafter provided, annually pay a tax upon all premiums received, whether in cash or in notes absolutely payable, in excess over losses actually paid during the year, on contracts made in the state for insurance of life, property or interests therein, at the rate of two per cent a year.

SEC. 60. In determining the amount of tax due under the preceding section, there shall be deducted by

* Sections 56, 57 and 58 as amended by chapter 72, laws of 1887.

each company from the full amount of premiums received, the amount paid in the state during the year on claims under policies, and so much of any of said premiums as may be returned or allowed during the year to the insurer, as not collected, used, or earned; and the tax shall be computed on the net amount thus actually received by said companies or their agents as aforesaid.

—how to be computed.

SEC 61. Every company or association which by the two preceding sections is required to pay a tax shall, on or before the thirty-first day of each January, make a return under oath, to the insurance commissioner, stating the amount of all premiums received by said company, either in cash or notes absolutely payable, during the year ending on the thirty-first day of December previous, also the amount to be deducted therefrom, under the preceding section, specifying the whole amount thereof, and the classes of deduction and the amount of each class. Said tax shall be assessed by the treasurer of state on or before the first day of April, upon the certificate of the insurance commissioner, to be seasonably furnished therefor, the same to be paid on or before the first day of May following. The treasurer shall notify the several companies of the assessment, and unless the same is paid as aforesaid, the commissioner shall suspend the right of the company to do any further business in the state until the tax is paid.

Such companies shall make return.

—tax, how to be assessed.

—companies shall be notified of assessment, and suspended for non-payment.

SEC. 62. If any insurance company or association refuses or neglects to make the return required by the preceding section, the treasurer of state shall make such assessment on such company or association as he deems just, and unless the same is paid on demand, such company or association shall do no more business in the state, and the insurance commissioner shall give notice accordingly. Whoever, after such notice, does business in the state for such company or association, is liable to the penalty provided in section seventy-three of chapter forty-nine.

Neglecting to make return, how to be assessed.

—failing to pay, forbidden to do business in state.

—penalty.

SEC. 63. Any insurance company incorporated by a state or country whose laws impose upon insurance companies chartered by this state any greater tax than is herein provided, shall pay the same tax upon business

Ratio of tax on certain foreign insurance companies.

—return and assessment of tax.

—right to do business, suspended in certain cases.

Deposits, are exempt from municipal taxation, but not land held by bank.

Return of bank stock pledged as collateral, shall be made to assessors of municipalities where owners reside.

Proceedings in case of failure to make returns and pay tax.

—state taxes, may be collected of any corporation by action of debt or case.

done by it in this state, in place of the tax above provided; and the insurance commissioner may require the return upon which such tax may be assessed to be made to him, and the treasurer of state may assess such tax; and if it is not paid as provided in section sixty-one the insurance commissioner shall suspend the right of said company to do business in this state.

Sections sixty four and sixty-five, relating to taxation of savings banks, repealed by chapter 258, laws of 1893.

SEC. 66. All deposits in savings banks in the state are exempt from municipal taxation to the bank or to the depositor, but real estate owned by the bank, not held as collateral security, may be taxed by the town in which the same is located

SEC. 67. Treasurers of savings banks, on the first day of each April shall return to the assessors of towns, where persons reside who own bank stock which is pledged or transferred to said bank as collateral security for loans, the names of persons pledging or transferring such stock and the amount of the same; and stock so pledged or transferred by persons residing out of the state shall be returned by such treasurers in the same manner to the assessors of the town in which the bank whose stock is so pledged or transferred is located. For the purposes of taxation, bank stock so pledged or transferred shall be deemed the property of the persons so pledging or transferring it

SEC 68. If any corporation, company or person fails to make the returns required by sections forty-nine, fifty three, and fifty-six the governor and council shall make an assessment of state tax upon such corporation, company or person on such valuation, or on such gross receipts thereof, as the case may be, as they think just, with such evidence as they may obtain, and such assessment shall be final. If any corporation, company or person, fails to pay the taxes required or imposed by sections forty-eight, fifty-two, fifty-five and sixty-four, the treasurer of state shall forthwith commence an action of debt, in the name of the state, for the recovery of the same with interest. In addition to other remedies for the collection of state taxes upon any corporation, such taxes with interest may be recovered

by an action of debt, or an action on the case, in the name of the state

Taxes on Lands in Places not Incorporated.

Sec. 69. Lands not exempt, and not liable to be assessed in any town, may be taxed by the legislature for a just proportion of all state and county taxes as herein provided for ordering the state and county taxes upon property liable to be assessed in towns.

Lands, in places not incorporated, may be taxed by the state.

* Sec. 70. Such lands may be assessed by the county commissioners according to the last state valuation for a due proportion of county taxes. Lists of such taxes, shall immediately be certified and transmitted by the county treasurer to the treasurer of state. In the list, each such township and tract shall be sufficiently described, with the date, and amount of assessment on each. The treasurer of state shall, in his books, credit the county treasurer for the amount of each such assessment; and when paid to him, shall certify to the county treasurer the amount of tax and interest so paid, on the first Monday of each January.

Such lands are subject to county taxes.

—treasurer of county, to certify lists of such taxes to treasurer of state, who shall give credit for the amount thereof.

SEC 71. When the legislature assesses such state tax, the treasurer of state shall, within three months thereafter, cause the lists of such assessments, with the lists of any county tax so certified to him, both for the current year, to be advertised for three weeks successively in the state paper, and in some newspaper, if any, printed in the county in which the land lies, and shall cause like advertisement of the lists of such state and county taxes for the following year to be made within three months after one year from such assessment. Said lands are held to the state for payment of such state and county taxes, with interest thereon at the rate of twenty per cent, to commence upon the taxes for the year in which such assessment is made at the expiration of one year and upon the taxes for the following year upon the expiration of two years from date of such assessment.

Lists of assessments, shall be certified and advertised annually.

—such lands, are held for the payment of taxes.

SEC. 72. Owners of the lands so assessed and advertised, may redeem them, by paying to the treasurer of

Lands shall be forfeited in one year, if taxes are not paid.

* As amended by chapter 333, laws of 1885.

state the taxes with interest thereon. within one year from the time when such interest commences. Each owner may pay for his interest in any tract, whether in common or not, and shall receive a certificate from the treasurer of state, discharging the tax upon the number of acres, or interest, upon which such payment is made. Each part or interest of every such township or tract, upon which the state or county taxes so advertised are not paid with interest within the time limited in this section for such redemption, shall be wholly forfeited to the state, and vest therein free of any claims by any former owner.

Treasurer of state, shall sell forfeited lands at auction in September, annually.

SEC. 73. Lands thus forfeited, shall, annually in September, be sold by the treasurer of state at public auction to the highest bidder; but never at a price less than the full amount due thereon for such unpaid state and county taxes, interest, and cost of advertising.

—notice, shall be published in some county paper.

Notice of the sale shall be given by publishing a list of the lands to be sold with the amount of such unpaid taxes, interest, and costs on each parcel, and the time and place of sale, in the state paper, and in some newspaper, if any, printed in the county in which the lands lie, three weeks successively, within three months before the time of sale.

Surplus, shall be paid to owners.

SEC. 74. If any such tract is sold for more than the amount due, the surplus shall be held by the state to be paid to the owner, whose right has been so forfeited, upon proof of ownership produced to the governor and council.

Owner, may pay tax before sale, or he may redeem from the purchaser within one year

SEC. 75. Any owner may redeem his interest in such lands, by paying to the treasurer of state his part of the sums due at any time before sale; or after sale, by paying or tendering to the purchaser, within a year, his proportion of what the purchaser paid therefor at the sale, with interest at the rate of twenty per cent a year from the time of sale, and one dollar for a release; and the purchaser, on reasonable demand, shall execute such release; and if he refuses or neglects, a bill in equity may be maintained to compel him, with costs and any damages occasioned by such refusal or neglect. Or such owner may redeem his interest by paying as aforesaid to the treasurer of state, who, on payment of fifty

cents. shall give a certificate thereof; which certificate, recorded in the registry of deeds in the county where the lands lie, shall be a release of such interest, and the title thereto shall revert and be held as if no such sale had been made. The governor and council may draw their warrant on the treasurer for any money so paid to him, in favor of the purchaser for whom it was paid, or his legal representatives.

SEC 76. The printer's bills for advertising such lands shall be divided in each case by the number of townships and tracts advertised, and each shall be charged with its proportion thereof. All amounts of county taxes and interest so received by the treasurer of state, shall be credited by him to the counties to which they belong, and paid to the treasurers thereof.

Copy of record of treasurer's doings, is made evidence

—costs, apportioned.

The treasurer of state shall record his doings in every such sale; and a certified copy of such record shall be prima facie evidence, in any court, of the facts therein set forth. He shall give a deed to the purchaser conveying all the interest of the state in the land sold.

—county taxes, shall be paid over to county treasurer.

SEC 77. Any owner of lands so assessed by the county commissioners for county taxes, may redeem them by paying to the county treasurer the amount due thereon for such taxes, interest and charges, and depositing with the treasurer of state the county treasurer's certificate of such payment, at any time before the sale.

Owner, may pay taxes to county treasurer.

SEC. 78. When a road is laid over lands under section forty-one, of chapter eighteen, the county commissioners shall at their first regular session thereafter assess thereon and on adjoining townships benefited thereby, such an amount as they judge necessary for making, opening and paying expenses attending it; and such assessment shall create a lien thereon for the payment thereof; and they may make as many divisions as are equitable, conforming as nearly as is convenient to know divisions and separate ownerships, and may assess

Assessments, on lands for opening roads in unincorporated places.

—lien, created.

upon each a sum proportional to the value thereof and the benefits likely to result to the same by the establishment of the road; when such assessment would be unreasonably burdensome to such owners, they shall assess an equitable sum on the county and the balance only on such land. Any person aggrieved by an

—when assessment appears oppressive, an equitable amount may be assessed on county.

—appeal to
S. J. Court.

—pro ceedings.

—agent, to be
appointed to
superintend
building of
roads.

Owners may
discharge their
assessments by
building roads.

Commissioners,
annually to
inspect county
roads in
unincorporated
places.

—to make esti-
mate of repairs

—divisions and
assessments.

—to cause
expenditures
within one year.

assessment may appeal to the supreme judicial court at the term thereof first held after such assessment; and the presiding judge at that term shall, on hearing the case, determine what part of said assessment shall be paid by the owners of the track or township, and what part, if any, by the county, and there shall be no appeal from such decision. They shall, at the same time, fix the time for making and opening such road, not exceeding two years from the date of the assessment, and appoint an agent or agents, not members of their board, to superintend the same, who shall give bond to the treasurer of the county, with sureties approved by them, to expend the money faithfully, and to render account thereof on demand; and they shall publish a list of the townships and tracts of land so assessed, with the sum assessed on each, and the time in which the road is to be made and opened, in the state paper, and in some paper, if any, printed in the county where the lands lie, three weeks successively, the last publication to be within three months from the date of the assessment.

SEC. 79. If the owners make and open such road to the acceptance of the commissioners, after an actual examination by one or more of their board, within said time, the assessment shall thereby be discharged; otherwise it shall be enforced as hereinafter provided, and the agents shall proceed immediately to make and open it.

SEC. 80. Said county commissioners, in September, annually, by one or more of their board, shall make an inspection of all county roads and other roads originally located as town roads in the unincorporated townships and tracts of land in their counties, and shall thereupon make an estimate of the amount needed to put them in repair, so as to be safe and convenient for public travel, and assess such amount thereon; and they shall make as many divisions as are equitable, conforming as nearly as is convenient to known divisions and separate ownerships, and shall assess upon each a sum proportionate to the value thereof; and cause so much thereof as they deem necessary for the purpose aforesaid, to be expended on said roads within one year thereafter, which assessment shall create a lien thereon for the payment thereof; when such assessment would be unreason-

ably burdensome to such owners, they shall assess an equitable sum on the county and the balance only on such lands. They shall make such assessment by the first day of each January, and at the same time appoint an agent or agents not members of their board, to superintend the expenditure thereof, who shall give bonds as provided in section seventy-eight; and they shall publish a list of the townships and tracts of land so assessed, with the sums so assessed on each and the roads on which it is to be expended, in the state paper, and in some paper, if any, printed in the county where the lands lie, three weeks successively, the last publication to be within three months from the date of the assessment.

—when burdensome to owners, equitable sum to be assessed on county.
 —an agent to be appointed, to superintend the repair of roads.
 —lists of townships and lands assessed, to be published.

SEC. 81. If by the fifteenth of June following, the owners of such lands repair such roads to the acceptance of the commissioners, after an actual examination by one or more of their board, the assessment shall be thereby discharged; otherwise it shall be enforced as hereinafter provided, and the agents shall proceed immediately to repair such roads.

Land owners, may discharge their assessment by repairing roads.

* SEC. 82. If any owner fails to pay the sum so assessed on his land, for the expenses of making and opening such new roads, within two months from the time fixed therefor as provided in section seventy-nine, or fails within two months after the fifteenth day of each June, to pay his assessments for repairing roads, as provided in the two preceding sections, the county treasurer shall proceed to sell the lands so assessed, by advertising the lists of unpaid taxes, with the date of assessment, and the time and place of sale, in the state paper, and in some paper, if any, printed in the county where the lands lie, three weeks successively, the last publication to be at least thirty days before the time of sale. No bid shall be received at such sales for less than the amount due for the tax, costs and interest at twenty per cent, a year from the time prescribed for the payment of said tax; and the treasurer shall sell so much of said land as is necessary to pay the unpaid tax, costs and interest as aforesaid, and give a deed thereof

Proceedings, if owner fails to discharge his assessments.

* As amended by chapter 80, laws of 1887.

to the purchaser, if any; and if no one becomes a purchaser at such sale, it shall be forfeited to the county; and such owner or part owner or tenant in common, may redeem his interest therein at any time within two years from the sale or forfeiture, by paying to the purchaser or the county the sum for which it was sold or forfeited, with interest at twenty per cent a year, and any sum subsequently paid for state and county taxes thereon. Any owner of lands so sold, shall receive his share in any overplus of the proceeds of such sales, on exhibiting to the treasurer satisfactory evidence of his title. In addition to the method now provided in this section for the collection of highway taxes assessed for the purposes named therein, the county commissioners of any county may, in writing, at any time subsequent to that when the lands so assessed might be sold for non-payment of the taxes assessed thereon, direct the treasurer of such county to commence an action of debt in the name of the inhabitants of said county, against the party liable to pay such taxes. But no such defendant shall be liable for any costs of suit in such action unless it appears by the declaration and proof, that payment of said tax had been duly demanded by said treasurer before the suit was commenced.

Prima facie
proof of title by
purchaser at
such sale.

—lien on land
old for taxes,
costs and inter-
est.

Sec. 83. In any trial at law or in equity involving the validity of any sale or forfeiture of such lands, as provided in the preceding section, it shall be prima facie proof of title for the party claiming under it, to produce in evidence the county treasurer's deed, duly executed and recorded, the assessments signed by the county commissioners and certified by them or their clerk to the county treasurer, and to prove that the county treasurer complied with the requirements of law in advertising and selling. But the purchaser or the county shall have a lien on the land sold or forfeited for the taxes, costs and interest, and any subsequent taxes legally assessed thereon and paid by either, or those claiming under them; and such sums shall be paid or tendered, before any person shall commence, maintain or defend any suit at law or in equity, involving the title to such lands under such sale or forfeiture, notwithstanding any irregularities or omissions in such sale or forfeiture.

SEC. 84. County commissioners, in case of sudden injury to county roads and bridges in unincorporated townships and tracts of land in their counties, may cause them to be repaired forthwith, or as soon as they deem necessary, and may appoint an agent or agents not members of their own board, to superintend the expenditure therefor, who shall give bond as required in section seventy-eight, if required. the whole expense whereof shall be added to their next assessment on said lands for repairs, authorized by section eighty, which assessment shall create a lien upon said lands for the whole amount thereof as effectually as is now provided in relation to repairs on such county roads. That portion of said assessment which is for repairs of sudden injuries as aforesaid, shall be set down in the assessment in distinct items, in a separate column, and shall not be discharged, under section eighty-one, but shall be enforced as is provided in section eighty-two.

County commissioners may repair county roads and bridges in unincorporated places in case of sudden injury.

—agent, to give bond.

—assessment for repairs, how made.

—assessments, to be itemized.

SEC. 85. Purchasers of land sold for non-payment of state and county taxes, and assessments for opening, making, and repairing roads, have no claim against the state or county for any defect in the title under such sale, notwithstanding any irregularities in the proceedings, or failure to comply with the law under which the sales were made. Deeds given pursuant to sales made for non-payment of state and county taxes, vest in the grantee the title of the state, or of the county, to the lands sold, subject to the conditions of sale, and no more.

Purchasers acquire state's title on y. and have no claim on the State.

SEC. 86. Any person having a legal interest in a tract so advertised, sold or forfeited, may redeem his interest by paying within the times prescribed, the amount so required to discharge the claim thereon. The rate of interest upon unpaid state and county taxes, and taxes assessed by county commissioners for opening, making, and repairing roads, shall be twenty per cent, commencing at the expiration of one year from the date of the assessments, except when otherwise provided.

Part owner, may redeem his share.

Assessment of Taxes in Incorporated Places.

Treasurer of state, to send warrants to sheriffs for assessment on towns of state tax.

SEC. 87. When a state tax is imposed and required to be assessed by the proper officers of towns, the treasurer of state shall send such warrants, as he is, from time to time, ordered to issue for the assessment thereof, to the sheriffs, who shall transmit them to the assessors of the towns in their counties, according to the directions thereof.

County commissioners, to make annual estimates for county taxes.

SEC. 88. In order to assess a county tax, county commissioners, at their regular session next before the first day of each January in which the legislature meets, shall prepare estimates of the sums necessary to defray the expenses which have accrued or may probably accrue for one year from said day, including the building and repairing of jails court houses, and appurtenances, with the debts owed by their counties, and like estimates for the succeeding year, and the county tax for both said years shall be granted by the legislature separately at the same session.

Estimates to be recorded and transmitted to secretary of state.

SEC. 89. Said estimates shall be recorded by their clerk in a book; and a copy thereof shall be signed by the chairman of the county commissioners, and attested by their clerk, who shall transmit it to the office of the secretary of state, on or before the first day of each January in which the legislature meets to be by him laid before the legislature.

County commissioners, to apportion sums to be assessed, and to issue warrants to assessors.

SEC. 90. When a county tax is authorized, the county commissioners, shall in March in the year for which such tax is granted, apportion it upon the towns and other places according to the last state valuation, and issue their warrant to the assessors, requiring them forthwith to assess the sum apportioned to their town or place, and to commit their assessment to the constable or collector for collection.

Not legal, unless raised at legal meeting.

SEC. 91. No assessment of a tax by a town or parish is legal, unless the sum assessed is raised by vote of the voters, at a meeting legally called and notified.

Assessors, to give notice to bring in lists of taxable property.

SEC. 92. Before making an assessment, the assessors shall give reasonable notice in writing to the inhabitants, by posting notifications in some public place in

the town, or shall notify them, in such other way as the town at its annual meeting directs, to make and bring in to them true and perfect lists of their polls and all their estates real and personal, not by law exempt from taxation, of which they were possessed on the first day of April of the same year

SEC. 93. If any person after such notice does not bring in such list, the assessors shall ascertain otherwise as nearly as may be, the nature, amount and value of the estate, real and personal, for which in their judgment he is liable to be taxed, and he is thereby barred of his right to make application to the assessors or the county commissioners for any abatement of his taxes, unless he offers such list with his application and satisfies them that he was unable to offer it at the time appointed.

If no lists are brought in, no claim for abatement.

SEC. 94. The assessors or either of them may require the person presenting such list to make oath to its truth, which oath either of them may administer, and either of them may require him to answer all proper inquiries in writing as to the nature, situation and value of his property liable to be taxed in the state, and a refusal or neglect to answer such inquiries and subscribe the same, bars an appeal to the county commissioners, but such lists and answers shall not be conclusive upon the assessors.

Persons may be required to swear to lists.

Refusal bars appeal.

SEC. 95. The assessors for the time being, on written application, stating the grounds therefor, within two years from the assessment, may make such reasonable abatement as they think proper. They shall keep in suitable book form, a record of such abatements, with the reasons for each, and report the same to the town at its annual meeting, and to the mayor and aldermen of cities, by the first Monday in each March.

Abatements, may be made within two years.

SEC. 96. If they refuse to make the abatement asked for, the applicant may apply to the county commissioners at their next meeting, and if they think that he is overrated, he shall be relieved by them, and be reimbursed out of the town treasury the amount of their abatement, with incidental charges. The commissioners may require the assessors or town clerk to produce the valuation, by which the assessment was

Appeal to county commissioners.

Proceedings thereon.

made, or a copy of it. If the applicant fails, the commissioners shall allow the costs to the town, taxed as in a suit in the supreme judicial court, and issue their warrant of distress for collection thereof against him.

Assessments,
how made.

SEC. 97. The assessors shall assess upon the polls and estates in their town all town taxes and their due proportion of any state or county tax, according to the rules in the latest act for raising a state tax, and in this chapter; make perfect lists thereof under their hands; and commit the same to the constable or collector of their town, if any, otherwise to the sheriff of the county or his deputy, with a warrant under their hands, in the form hereinafter prescribed

—lists, to whom
committed.

State and county
taxes, to be
added.

SEC. 98. They may add their proportion of the state and county tax to any of their other taxes, and make one warrant and their certificates accordingly.

Overlay, not to
exceed five per
cent.

SEC. 99. They may assess on the polls and estates such sum above the sum committed to them to assess, not exceeding five per cent thereof, as a fractional division renders convenient, and certify that fact to their town treasurer.

Record of assess-
ment and
invoice, to be
deposited in
assessors' office.

SEC 100. They shall make a record of their assessment and of the invoice and valuation from which it was made; and before the taxes are committed to the officer for collection, they shall deposit it, or a copy of it, in the assessor's office, if any, otherwise with the town clerk, there to remain; and any place, where the assessors usually meet to transact business and keep their papers or books, shall be considered their office.

Certificate to be
sent to county
treasurer.

SEC 101. When they have assessed any county tax and committed it to the officer for collection, they shall return to the county treasurer a certificate thereof with the name of such officer. When they have so assessed and committed a state tax, they shall return a like certificate to the treasurer, of state; and if this is not done, and any part of such tax remains unpaid for sixty days after the time fixed for its payment, the treasurer of state shall issue his warrant to the sheriff or his deputy to collect the sum unpaid of the inhabitants of the town or place.

—and to treas-
urer of state.

—who shall
issue warrant.

Selectmen, to be
assessors, in
certain events.

SEC. 102. If any town does not choose assessors, or if so many of them refuse to accept, that there are

not such a number as the town voted to have, the selectmen shall be the assessors, and each of them shall be sworn as an assessor; and each selectman and assessor shall be paid for his services one dollar and fifty cents for every day necessarily employed in the service of the town. —per diem, \$1.50.

SEC. 103. Any town neglecting to choose selectmen or assessors, forfeits to the state not exceeding three hundred nor, less than one hundred dollars, as the supreme judicial court orders. Penalty, for neglect to choose.

SEC. 104. In such case, and when the selectmen and assessors chosen by a town do not accept the trust, the county commissioners may appoint three or more suitable persons in the county, to be assessors of taxes, and such assessors, being duly sworn shall assess upon the polls and estates in the town their due proportion of state and county taxes and said penalty, and not exceeding one dollar and fifty cents a day each, for their own reasonable charges for time and expense in said service; and shall issue a warrant under their hands for collecting the same, and transmit a certificate thereof to the treasurer of state, with the name of the person to whom it is committed; and the assessors shall be paid their charges as allowed by said commissioners out of the state treasury. When no assessors, county commissioners may appoint. —proceedings thereon.

SEC. 105. All assessors, chosen or appointed as above provided, shall observe all warrants, received by them while in office, from the treasurer of state, or the county commissioners of their county. Such assessors, to obey warrants.

SEC. 106. If assessors of a town refuse or neglect to assess any state tax apportioned on it, and required by the state treasurer's warrant to be assessed by them, they forfeit to the state the full sum mentioned in such warrant; and such treasurer shall issue his warrant to the sheriff of the county to levy said sum by distress and sale of their real and personal estate. Penalty for neglect to make assessments of state tax.

SEC. 107. If such assessors neglect to assess the county tax required in the warrant of the county commissioners to be assessed by them, they forfeit that sum to the county; and it shall be levied by sale of their real and personal estate, by virtue of a warrant issued Penalty for neglect to assess county tax.

by the county treasurer to the sheriff of the county for that purpose.

Assessors, may be arrested.

SEC. 108. If the sheriff cannot find property of said assessors to satisfy the sum due on either of said warrants, he may arrest and impri on them, until they pay the same; and the county commissioners shall forthwith appoint other proper persons to be assessors of such state and county taxes, who shall be sworn, and perform the same duties, and be liable to the same penalties, as the former assessors.

—other assessors may be appointed.

Towns, neglecting for five months to assess, treasurer to issue warrant to sheriff to collect.

SEC. 109. If the inhabitants of a town of which a state tax is required, neglect for five months, after having received the state treasurer's warrant for assessing it, to choose assessors to assess it, and cause the assessment thereof to be certified to such treasurer for the time being, he shall issue his warrant, under his hand, to the sheriff of the same county, who shall proceed to levy such sums on the real and personal property of any inhabitants of such town, observing the regulations provided for satisfying warrants against deficient collectors, as hereinafter prescribed. But if the assessors thereof, within sixty days from the receipt of a copy of such warrant from the officer, deliver to him a certificate, according to law, of the assessment of the taxes required by the warrant, and pay him his legal fees, he shall forthwith transmit the certificate to the state treasurer, and return the warrant unsatisfied.

For like neglect county treasurer to issue warrant.

SEC. 110. If the inhabitants of a town of which a county tax is required, neglect to choose and keep in office assessors to assess it, as the law requires, the county treasurer, for the time being, after five months from the time when they received the county commissioners' warrant for assessing it, shall issue his warrant to the sheriff, requiring him to levy and collect the sum mentioned therein; and he shall execute it, observing the regulations and subject to the condition provided in the preceding section.

Warrants, to be issued to collect of inhabitants, if not collected of assessors.

*SEC. 111. If the voters of a town, of which a state or county tax is required, choose assessors who neglect to assess the tax required by the warrant issued to them,

*As amended by chapter 136, laws of 1891.

and to certify it as the law directs; and if the estates of such assessors are insufficient to pay such taxes as are already provided the treasurer of state, or of the county, as the case may be, for the time being, shall issue his warrant to the sheriff of such county, requiring him to levy, by distress and sale, such deficiency on the real and personal estates of such inhabitants; and the sheriff or his deputy shall execute such warrants, observing all the provisions mentioned in section one hundred and nine.

SEC. 112. Any assessor, chosen and notified to take the oath of office, unreasonably refusing to be sworn, forfeits to the town fifteen dollars, to be recovered by their treasurer in an action of debt; and the selectmen shall forthwith call a town meeting to fill the vacancy.

Penalty on assessors, for refusing to be sworn.
—vacancy, how filled.

Assessment of Taxes in Plantations.

SEC. 113. All plantations required to pay any part of the public taxes, are vested with the same power as towns, so far as relates to the choice of clerk, assessors, and collectors of taxes; and any person, chosen assessor therein, and refusing to accept, or to take the legal oath, after due notice, is liable to the same penalty, to be recovered in the manner mentioned in the preceding section; and the other assessors shall forthwith call a plantation meeting to fill the vacancy.

Plantations taxed, invested with power of towns for such purpose.

SEC. 114. If any such plantation neglects to choose a clerk, assessors, and collector of taxes, or if the assessors chosen neglect their duty, it shall be subject to the same penalties and proceeded against in the same manner as towns deficient in the same respect.

And subject to same penalties.

SEC. 115. The clerk, assessors, and collectors, shall be sworn as similar officers chosen by a town, and shall receive the same compensation, unless otherwise agreed.

Officers, to be sworn.

SEC. 116. When a state or county tax is laid on a place not incorporated or organized, the treasurer of state or county commissioners of that county may cause the same to be organized as provided in chapter three, sections seventy-one and seventy-two, for the organization of plantations ascertained to contain two hundred and fifty inhabitants. If the inhabitant to whom the

When a tax is laid on a place not incorporated, county commissioners may cause it to be organized as a plantation.

warrant is directed, fails to perform the duties required of him, he forfeits the sum due for state and county taxes, to be recovered by the treasurer to whom the tax is payable.

Assessors, to make lists of polls, etc.

SEC. 117. The assessors shall thereupon take a list of the ratable polls, and a valuation of the estates of the inhabitants of the plantation, and proceed to assess taxes and cause the same to be collected as required by law.

Laws applicable.

SEC. 118. All laws applicable to organized plantations apply to plantations organized under section one hundred and sixteen.

Neglect to be sworn.

SEC. 119. Plantation officers neglecting to be sworn when notified, are liable to the same penalties as town officers so neglecting, to be recovered in the same manner.

Collection of Taxes in Incorporated Places.

Towns, may fix time for payment, and require interest after.

SEC. 120. Towns, at their annual meetings, may determine when the lists named in section ninety-seven shall be committed, and when their taxes shall be payable, and that interest shall be collected thereafter.

Not to exceed one per cent a month.

SEC. 121. The rate of such interest, not exceeding one per cent, a month, shall be specified in the vote, and shall be added to, and become part of the taxes.

Form of warrant for collection of state taxes.

* SEC. 122. The warrant to be issued by selectmen or assessors for collection of state taxes shall be in substance as follows :

ss. A. B., constable or collector of the town of _____ within the county of : Greeting :

In the name of the state of Maine, you are hereby required to levy and collect of each of the several persons named in the list herewith committed unto you, his respective proportions therein set down, of the sum total of such list, it being said town's proportion of the state tax for the year 18 - : and to transmit and pay the same to , the treasurer of your town, or to his successor in office, and to complete and make an account of your collections of the whole sum on or before the day of next. And if any

* As amended by chapter 136, laws of 1891.

person refuses or neglects to pay the sum which he is assessed in said list, you shall distrain his goods or chattels to the value thereof. and keep the distress so taken for four days at the cost and charge of the owner ; and if he does not pay the sum so assessed within said four days then you shall sell at public vendue such distress for payment thereof with charges ; first giving forty-eight hours notice thereof by posting advertisements in some public place in the town or plantation, as the case may be ; and the overplus arising by such sale, if any, beyond the sum assessed and the necessary charges of taking and keeping the distress you shall immediately restore to the owner ; and for want for twelve days, of goods and chattels, whereon to make distress, except implements, tools and articles of furniture exempt from attachment for debt, you shall take the body of such person so refusing or neglecting, and him commit to the jail of the county, there to remain until he pays the same, or such part thereof, as is not abated by the assessors for the time being, or the county commissioners for said county.

Given under our hands, by virtue of a warrant from the treasurer aforesaid, this . . . day of . . . eighteen hundred and

Assessors.

And a certificate of the assessment of any state tax shall be in substance as follows :

Pursuant to a warrant from the treasurer of the state of Maine dated the . . . day of . . . , eighteen hundred and . . . , we have assessed the polls and estates of the . . . of . . . , the sum of . . . dollars and . . . cents, and have committed lists thereof to the . . . of said . . . ; to . . . , with warrants in due form of law for collecting and paying the same to . . . , town treasurer of . . . , or his successor in office, on or before the . . . day of . . . , next ensuing.

In witness whereof, we have hereunto set our hands at this . . . day of . . . , eighteen hundred and

Assessors.

No error or informality in the warrant so far as it relates to the description of the officer to whom any tax is to be paid by the collector shall render the same invalid, or relieve the collector from the duty of complying with the provisions of the statute in that behalf, or from liability on account of failure so to do.

Warrant, for county and town taxes.

SEC. 123. The warrant for collection of county or town taxes, shall be made by the assessors in the same tenor, with proper changes.

New warrant, issued in case of loss.

SEC. 124. When an original warrant issued by assessors and delivered to a constable or collector for collection of a tax, has been lost or destroyed by accident, the assessors may issue a new warrant for that purpose, which shall have the same force as the original.

Town collectors, compensation and appointment of in certain cases.

SEC. 125. When towns choose collectors they may agree what sum shall be allowed for performance of their duties; but if none are chosen, or if those chosen refuse to serve or give the requisite bond, the assessors may appoint a suitable person to act as constable and collector for the collection of taxes; and if the person so appointed refuses to serve or to give the requisite bond, then they may appoint one of their own board to act as constable and collector for the collection of taxes.

Fees and travel of collector.

SEC. 126. In case of distress or commitment for non-payment of taxes, the officers shall have the same fees which sheriffs have for levying executions, except that travel, in case of distress, shall be computed only from the dwelling-house of the officer to the place where it is made.

Collector, to receive a warrant.

SEC. 127. Every collector or constable, required to collect taxes, shall receive a warrant from the selectmen or assessors of the kind hereinbefore mentioned, and shall faithfully obey its directions.

To give approved bond.

SEC. 128. The assessors shall require such constable or collector to give bond for the faithful discharge of his duty, to the inhabitants of the town, in such sum, and with such sureties, as the municipal officers approve; and bonds of collectors of plantations shall be given to the inhabitants thereof, approved by the assessors, with like conditions.

Constables, etc., to give

SEC. 129. When a tax is paid to a collector or constable, he shall give a receipt therefor on demand; and

if he neglects or refuses so to do, he forfeits five dollars receipts on demand. to the aggrieved party, to be recovered in an action of debt —penalty.

SEC. 130. If a constable or collector dies before perfecting the collection of an assessment, the assessors shall appoint, at the charge of their town, some suitable person to perfect the collection, and grant him a sufficient warrant for that purpose. If collector dies, assessors to appoint one.

SEC. 131. All plantations, required to pay any portion of the public taxes, have all the powers of towns so far as relates to the choice of constables and collectors and the requiring bonds from them. Plantations, may choose collector.

SEC. 132. If a person refuses to pay any part of the tax assessed against him in accordance with this chapter, the person whose duty it is to collect the same, may distrain him by any of his goods and chattels not exempt, for the whole or any part of his tax, and may keep such distress for four days at the expense of the owner, and if he does not pay his tax within that time, the distress shall be openly sold at vendue by the officer for its payment. Notice of such sale shall be posted in some public place in the town, at least forty-eight hours before the expiration of said four days. Collectors, to distrain, if taxes are not paid. —notice of sale.

SEC. 133. The officer, after deducting the tax and expense of sale, shall restore the balance to the former owner, with a written account of the sale and charges. Overplus.

SEC. 134. If a person so assessed, for twelve days after demand, refuses or neglects to pay his tax and to show the constable or collector sufficient goods and chattels to pay it, such officer may arrest and commit him to jail, until he pays it, or is discharged by law. After twelve days' notice, may imprison.

SEC. 135. If the assessors think that there are just grounds to fear that any person so assessed may abscond before the end of said twelve days, the constable or collector may demand immediate payment, and on refusal, he may commit him as aforesaid. May before, if about to abscond.

SEC. 136. When a tax is made payable by instalments, and any person, who was an inhabitant of the town at the time of making such tax, and assessed therein, is about to remove therefrom before the time fixed for any payment, the collector or constable may demand and levy the whole tax, though the time for then payable by instalments, whole may be demanded of one about to remove.

collecting any instalment has not arrived ; and in default of payment he may distrain for it, or take the course provided in section one hundred and thirty-four.

Former collectors, to complete collections.

SEC. 137. When new constables or collectors are chosen and sworn before the former officers have perfected their collections the latter shall complete the same, as if others had not been chosen and sworn.

Collectors, may distrain shares in a corporation.

SEC. 138. For non-payment of taxes, the collector or constable may distrain the shares owned by the delinquent in the stock of any corporation ; and the same proceedings shall be had as when like property is seized and sold on execution.

Duties of officers of the corporation.

SEC. 139. The proper officer of such corporation, on request of such constable or collector, shall give him a certificate of the shares or interest owned by the delinquent therein, and issue to the purchaser certificates of such shares according to the by-laws of the corporation.

Collectors, may collect in any part of state, of persons removed.

SEC. 140. When a person taxed in a town in which he was living at the time of assessment, removes therefrom before paying his tax, such constable or collector may demand it of him in any part of the state, and if he refuses to pay, may distrain him by his goods, and for want thereof may commit him to the jail of the county where he is found, to remain until his tax is paid ; and he shall have the same power to distrain property and arrest the body in any part of the state, as in the place where the tax is assessed.

Collector or administrator, may sue for taxes

—town magistrate, may try case.

* SEC. 141. Any collector of taxes, or his executor or administrator, may, after due notice, sue in his own name for any tax, in an action of debt and no trial justice or judge of any municipal or police court before whom such suit is brought, is incompetent to try the same by reason of his residence in the town assessing said tax. Where before suit the person taxed dies or removes to any other town, parish or place in the state, or, being an unmarried woman, marries, the aforesaid notice is not requisite, but the plaintiff shall recover no costs, unless payment was demanded before suit.

—no cost for plaintiff, unless demand is made before suit.

*As amended by chapter 359, laws of 1885.

SEC. 142. If money not raised for a legal object, is assessed with other moneys legally raised. the assessment is not void; nor shall any error, mistake, or omission by the assessors, collector, or treasurer, render it void; but any person paying such tax, may bring his action against the town in the supreme judicial court for the same county, and shall recover the sum not raised for a legal object. with twenty-five per cent, interest and costs, and any damages which he has sustained by reason of the mistakes, errors, or omissions of such officers.

Assessments, not void, although they include sums raised for an illegal object.

—persons, paying illegal tax, may recover of town.

SEC. 143. When the owner of improved lands living in this state, but not in the town where the estate lies, is taxed, and neglects for six months after the lists of assessment are committed to an officer for collection, to pay his tax. such officer may distrain him by his goods and chattels, and for want thereof may commit him to jail in the county where he is found; or after two months written notice, may sue him for such tax, in his own name, in an action of debt.

Collections, how made, of non-residents of improved lands

—may be sued, after two months' notice.

SEC. 144. When the owner or possessor of goods, wares and merchandise, logs, timber, boards and other lumber, stock in trade, including stock employed in the business of any of the mechanic arts, horses, mules, neat cattle, sheep or swine, resides in any other town than the one in which such personal property is kept and taxed, the constable or collector having a tax on any such property for collection, may demand it of such owner or possessor in any part of the state, and on his refusal to pay, may distrain him by his goods, and for want thereof, may commit him to jail in the county where he is found, until he pays it or is discharged by law.

Collection of taxes on personal property of non-residents.

SEC. 145. Any collector impeded in collecting taxes, in the execution of his office, may require proper persons to assist him in any town where it is necessary, and any person refusing when so required, shall, on complaint, pay not exceeding six dollars at the discretion of the justice before whom the conviction is had, if it appears that such aid was necessary; and on default of payment, the justice may commit him to jail for forty-eight hours.

Collectors, may demand aid.

—penalty for refusing.

SEC. 146. Every collector of taxes shall once in two months at least exhibit to the municipal officers, or where there are none, to the assessors of his town, a just and true account of all moneys received on taxes committed to him, and produce the treasurer's receipts for money by him paid; and for neglect, he forfeits to the town two and a half per cent. on the sums committed to him to collect.

Collectors, to exhibit account of collections, once in two months.

—penalty for neglect.

SEC. 147. When a collector having taxes committed to him to collect, has removed; or in the judgment of the municipal officers, assessors, or treasurer of a town, or committee or treasurer of a parish, is about to remove from the state before the time set in his warrants to make payment to such treasurer; or when the time has elapsed, and the treasurer has issued his warrant of distress; in either case, said officers or committee, may call a meeting of such town or parish, to appoint a committee to settle with him for the money that he has received on his tax bills, to demand and receive of him such bills, and to discharge him therefrom; said meeting may elect another constable or collector, and the assessors shall make a new warrant and deliver it to him with said bills, to collect the sums due thereon, and he shall have the same power in their collection as the original collector.

Collectors, removed or removing, may be required to give up tax bills and settle.

—new warrant to new collector.

Penalty, for refusing to deliver tax bills.

SEC. 148. If such collector or constable refuses to deliver the bills of assessment, and to pay all moneys in his hands collected by him, when duly demanded, he forfeits two hundred dollars to the town or parish, as the case may be, and is liable to pay what remains due on said bills of assessment.

Collector, becoming incapable, another may be appointed.

SEC. 149. When a constable or collector of taxes dies, becomes insane, has a guardian, or by bodily infirmities is incapable of doing the duties of his office before completing the collection, the assessors may appoint some suitable person a collector to perfect such collection, and may grant him a warrant for the purpose; and he shall have the same power as the disqualified collector or constable; but no person shall be so appointed without his consent; and in these cases, the assessors may demand and receive the tax bills of any

person in possession thereof, and deliver them to the new collector.

SEC. 150. When it appears that such insane or disqualified constable or collector had paid to the treasurer a larger sum than he had collected from the persons in his list, the assessors in their warrant to such new constable or collector, shall direct him to pay such sum to the guardian of such insane, or to such disqualified constable or collector.

Sums, by him
overpaid, to be
restored.

SEC. 151. The treasurer of state shall issue a warrant of distress, signed by him against any constable or collector to whom a tax has been committed for collection who is negligent in paying into the public treasury the money required within the time limited by law; and shall direct it to the sheriff of the county in which such negligent officer lives, or to his deputy, returnable in sixty days from its date, to cause the sum due to be levied, with interest from the day fixed for payment, and fifty cents for the warrant, by distress and sale of such deficient officer's real or personal estate, returning any overplus that there may be, and for want thereof, to commit him to jail until he pays it; and the sheriff shall obey such warrant. Warrants not satisfied may be renewed for the amount unpaid, and shall be of like validity and executed in like manner.

Treasurer of
state, may issue
his warrant
against delin-
quent
collectors.

—unsatisfied
warrants, may
be renewed.

SEC. 152. When the time for collecting a state tax has expired, and it is unpaid, the treasurer of state shall, at the request of the municipal officers of any town, issue his execution against the collector thereof.

Shall issue exe-
cution at
request of
municipal
officers.

SEC. 153. If a collector of any town fails to pay the county tax for forty days after the time fixed therefor, the county treasurer shall issue his warrant against him in due form of law returnable in three months from its date, directed to the sheriff or his deputy, requiring him to collect the tax, with six per cent. interest thereon from the time it was payable, fifty cents for the warrant, and his own legal fees.

County treas-
urer, to issue
his warrant
against a delin-
quent collector.

SEC. 154. If a deficient constable or collector has no estate which can be distrained, and his person cannot be found within three months after a warrant of distress issues from the treasurer of state, or, if being committed to jail, he does not within three months

Town, to pay
when its
collector fails.

satisfy it, his town shall, within three months more, pay to the state the sums due from him.

Assessors, to make a new assessment.

—otherwise, warrant to issue against them.

—if not paid within three months, warrant to be issued against inhabitants.

Collector, responsible to town for all damages.

When collector dies, administrator to settle within two months; failing to do so, chargeable with amount.

Treasurer, to issue his warrant against delinquent collectors.

SEC 155. The assessors having written notice from such treasurer of the failure of their constable or collector, shall forthwith, without any further warrant, assess the sum so due upon the inhabitants of their town as the sum so committed was assessed, and commit it to another constable or collector for collection; and if they neglect, the state treasurer shall issue his warrant against them for the whole sum due from such constable or collector, which shall be executed by the sheriff or his deputy, as other warrants issued by such treasurer. If after such second assessment, the tax is not paid to the treasurer within three months from the date of its commitment, the treasurer may issue his warrant to the sheriff of the county requiring him to levy it on real and personal property of any inhabitants of the town, as hereinbefore provided.

SEC. 156. Such deficient collector or constable shall at all times be answerable to such inhabitants for all sums which they have been obliged to pay by means of his deficiency, and for all consequent damages.

SEC. 157. If a collector or constable of a town or parish dies without settling his accounts of taxes committed to him to collect, his executor or administrator, within two months after his acceptance of the trust, shall settle with such assessors for what was received by the deceased in his life time; with the amount so received, such executor or administrator is chargeable as the deceased would be if living; and if he fails so to settle, when he has sufficient assets in his hands, he shall be chargeable with the whole sum committed to the deceased for collection.

SEC 158. If the constable or collector of any town or parish, to whom taxes have been committed for collection, neglects to collect and pay them to the treasurer named in the warrant of the assessors by the time therein stated, such treasurer shall issue his warrant, returnable in ninety days, and in substance as follows, to the sheriff of the county or his deputy, who shall execute it.

"A. B, treasurer of the of, in —form of warrant.
the county of, to the sheriff of said county,
or his deputy.

Greeting.

Whereas C. D., of aforesaid, (addition) on the day of, 18, being a of taxes granted and agreed on by the aforesaid, had a list of assessments duly made by the assessors of the aforesaid, amounting to the sum of \$, committed to him with a warrant under their hands, directing and empowering him to collect the several sums in said assessment mentioned, and pay the same to the treasurer of the aforesaid by the day of, 18, but the said C. D. has been remiss in his duty by law required, and has neglected to collect the several sums aforesaid and pay them to the treasurer of the aforesaid; and there still remains due thereof the sum of \$, and the said C. D. still neglects to pay it: You are hereby, in the name of the State, required forthwith to levy the aforesaid sum of \$ by distress and sale of the estate, real or personal, of said C. D., and pay the same to the treasurer of said, returning the overplus, if any, to said C. D. And for want of such estate, to take the body of said C. D. and him commit to the jail in the county aforesaid, there to remain until he has paid the said sum of \$, with forty cents for this warrant, together with your fees, or he is otherwise discharged therefrom by order of law; and make return of this warrant to myself, or my successor, as treasurer of said, within ninety days from this time, with your doings therein.

Given under my hand, this day of, in the year eighteen hundred and

., Treasurer of"

* SEC 159. On each execution or warrant of distress issued by the treasurer of state, or by the treasurer of a county, town or parish, against a constable or collector, or against the inhabitants of a town, and

Sheriff's duty
respecting such
warrants.

* As amended by chapter 136, laws of 1891.

delivered to a sheriff or his deputy, he shall make returns of his doings to such treasurer, within a reasonable time after the return day therein mentioned, with the money, if any, that he has received by virtue thereof; and if he neglects to comply with any direction of such warrant or execution, he shall pay the whole sum mentioned therein. When it is returned unsatisfied, or satisfied in part only, such treasurer may issue an alias for the sum due on the return of the first; and so on, as often as occasion occurs. A reasonable time after the return day shall be computed at the rate of forty-eight hours for every ten miles distance from the dwelling house of the sheriff or his deputy to the place where the warrant is returnable.

—treasurer,
may issue an
alias warrant.

Warrants, to be
issued to
coroner, when
sheriff is
delinquent.

SEC. 160. When a sheriff or deputy is deficient as aforesaid, such treasurers may direct warrants to a coroner of the county, requiring him to distrain therefor upon the delinquent's real or personal estate; and the coroner shall execute such warrants as a sheriff does on deficient constables and collectors.

Property dis-
trained, to be
sold as on exe-
cution.

* SEC. 161. Any officer selling personal property, distrained under a warrant from such treasurers against a sheriff, constable or collector, or against the inhabitants of a town, shall proceed as in the sale of such property on execution.

How notice of
sale of real
estate, shall be
given.

* SEC. 162. When a warrant of distress from such treasurers is levied on the real estate of a deficient constable, collector, sheriff, or deputy sheriff, or against the inhabitants of a town, for the purpose of sale, fourteen days' notice of the sale, and time and place shall be given, by posting advertisements in two or more public places in the town or place where the estate lies, and in two adjoining towns.

Proceedings at
sale.

SEC. 163. At that time and place, the officer having such warrant shall sell, at public vendue, so much of such estate, in common and undivided with the residue, if any, as is necessary to satisfy the sum named in the warrant with all legal charges; and execute to the purchaser a sufficient deed thereof, which shall be as effectual as if executed by the deficient owner.

—deed, made to
convey title.

* As amended by chapter 136, laws of 1891.

SEC. 161. If the proceeds of such sale do not satisfy such sum and legal charges, the treasurer who issued the warrant, shall issue an alias warrant for the sum remaining due; and the officer executing it shall arrest such deficient officer, and proceed as on an execution for debt; and such deficient officer shall have the same rights and privileges as a debtor arrested or committed on execution in favor of a private creditor.

Warrant not satisfied, collector to be arrested on an alias.

—has privileges of common debtor.

S. C. 165. When any constable or collector of taxes is taken on execution under this chapter, the assessors may demand of him a true copy of the assessments, which he received of them and then has in his hands unsettled, with the evidence of all payments made thereon; and if he complies with this demand, he shall receive such credit as the assessors, on inspection of the assessment, adjudge him entitled to, and account for the balance; but if he refuses, he shall forthwith be committed to jail by the officer who so took him, or by a warrant from a justice of the peace, to remain there until he complies; and the assessors shall take and use copies of the record of assessments instead of the copies demanded of him.

Assessors, may demand copy of assessments of collector, and adjust amount.

SEC. 166. The same town or parish may, at any time, proceed to the choice of another collector, to complete the collection of the assessments, who shall be sworn and give the security required of the first collector; and the assessors shall deliver to him the uncollected assessments, with a proper warrant for their collection, and he shall proceed as before prescribed.

Towns, may choose another collector.

SEC. 167. When the tax of any person named in said assessment does not thereby appear to have been paid, but such person declares that it was paid to the former collector, the new collector shall not distrain or commit him, without a vote of such town or parish first certified to him by its clerk.

When a person claims to have paid tax, proceedings.

SEC. 168. When a town neglects to choose any constable or collector to collect a state or county tax, the sheriff of the county shall collect it, on receiving an assessment thereof, with a warrant under the hands of the assessors of such town, duly chosen, or appointed by the county commissioners, as the case may be.

Sheriff, to collect, when no collector is chosen.

Plantations,
how to act, if no
collectors are
chosen, or if
they neglect
duties.

SEC. 169. When plantations neglect to choose constables or collectors, or if those chosen and accepting their trust neglect their duty, such plantations shall be proceeded against as in the case of deficient towns; and such deficient constables or collectors are liable to the same penalties, and shall be removed in the same manner as deficient constables and collectors of towns.

Sheriff, how to
proceed to
collect

SEC. 170. The sheriff or his deputy, on receiving such assessment and warrant for collection as is mentioned in the two preceding sections, shall forthwith post in some public place in the town or plantation assessed, an attested copy of such assessment and warrant, and shall make no distress for any of such taxes until after thirty days therefrom; and any person paying his tax to such sheriff within that time, shall pay five per cent, over and above his tax for sheriff's fees, and no more; but those who do not pay within that time shall be distrained or arrested by such officer, as by collectors; and the sheriff may require aid for the purpose, and the same fees shall be paid for travel and service of the sheriff, as in other cases of distress.

—his fees.

Proceedings
when body is
taken.

SEC. 171. When an officer appointed to collect assessments by virtue of a warrant, for want of property arrests any person and commits him to jail, he shall give an attested copy of his warrant to the jailer, and certify, under his hand, the sum that he is to pay as his tax and the costs of arresting and committing, and that for want of goods and chattels whereon to make distress, he has arrested him; and such copy and certificate are a sufficient warrant to require the jailer to receive and keep such person in custody, until he pays his tax, charges, and thirty-three cents for the copy of the warrant; but he shall have the rights and privileges, mentioned in section one hundred and sixty-four.

—rights and
privileges of
party arrested.

When dis-
charged from
arrest, town
liable for state
and county
taxes.

SEC. 172. When a person, committed for non payment of taxes due to the state or county, is discharged by virtue of any statute for the relief of poor prisoners confined in jail for taxes, the town whose assessors issued the warrant by which he was committed shall pay the whole tax required of it.

Collector, liable
for tax, unless

SEC. 173. When a person imprisoned for not paying his tax, is discharged, the officer committing him

shall not be discharged from such tax without a vote of the town, unless he imprisoned him within one year after the taxes were committed to him to collect. he commits within one year.

S.c. 174. For commitments for non-payment of taxes, the officer shall have the same fees as for levying executions. but his travel shall be computed only from his dwelling-house to the place of commitment. Fees for commitment

* SEC. 175. In addition to the other provisions for the collection of taxes legally assessed. the mayor and treasurer of any city, the selectmen of any town. and the assessors of any plantation to which a tax is due, may in writing, direct an action of debt, to be commenced in the name of such city or of the inhabitants of such town or plantation, against the party liable; but no such defendant is liable for any costs of suit, unless it appears by the declaration and by proof, that payment of said tax has been duly demanded before suit. Municipal officers, may direct suit for taxes to be commenced against any delinquent. —proviso.

Duties of Town Treasurers, when Appointed Collectors of Taxes.

Sec. 176. The inhabitants of a town may in March annually appoint their treasurer a collector of taxes; and he may then appoint under him such number of assistants as are necessary, who shall give bond for the faithful discharge of their duties in such sum and with such sureties, as the municipal officers approve; and he shall have such powers as are vested in collectors chosen for that purpose. Towns, may appoint treasurer, collector; his assistants to give bond.

Sec. 177. At any meeting, when it votes to raise a tax. a town may agree on the abatement to be made to those who voluntarily pay their taxes to the collector or treasurer at certain periods, and the times within which they are so entitled; and a notification of such votes, and the time when such taxes must be paid to obtain the abatement, shall be posted by the treasurer in one or more public places in h's town, within seven days after such commitment; and all who so pay their taxes are entitled to such abatement; but no person shall receive an abatement of more than ten per cent, of his Abatement, for voluntary payment of taxes. —notice, shall be posted. —abatement, not to exceed ten per cent of tax.

* As amended by chapter 350, laws of 1885.

tax; and all taxes not so paid shall be collected by the collector or his deputy, under the other provisions of this chapter.

Assessors, to deposit assessment with treasurer.

SEC. 178. The assessors of any town which at its annual meeting regulates the collection of its taxes agreeably to the two preceding sections, shall assess the same in due form, and deposit them in the hands of the treasurer for collection, with their warrant for that purpose, after he and his deputies are qualified.

Treasurers' powers, continue until collection is completed.

SEC. 179 All the powers granted in this chapter to treasurers, who are appointed collectors of taxes, are extended until the collection of any tax committed to them has been completed, notwithstanding the year for which they were appointed has elapsed.

Treasurer, to give bond.

SEC. 180 The municipal officers of towns shall require the treasurer thereof to give bond, with sufficient sureties, for faithful performance of the duties of his office, and if he neglects or refuses, it shall be deemed a refusal to accept the office, and the town shall proceed to a new choice, as in case of vacancy.

To render account once in three months.

SEC. 181. Every treasurer shall render an account of the finances of his town, and exhibit all books and accounts pertaining to his office, to the municipal officers thereof, or to any committee appointed by it to examine said accounts, when required: and such officers shall examine such treasurer's accounts as often as once in three months.

Collector of town, and treasurer who is collector, may issue warrant to sheriff to collect taxes.

* SEC. 182. The collector of taxes of any town and the treasurer of any town who is also a collector, may issue his warrant to the sheriff of any county, or his deputy or to a constable of his town, directing him to distrain the person or property of any person delinquent in paying his taxes after the expiration of the time fixed for payment by vote of the town, which warrant shall be of the same tenor as that prescribed to be issued by municipal officers or assessors to collectors with the appropriate changes returnable to the collector or treasurer issuing the same in thirty, sixty or ninety days.

--form of warrant.

--when returnable.

May distrain before tax is due, to prevent loss.

SEC. 183. When such treasurer thinks that there is danger of losing by delay a tax assessed on any indi-

* As amended by chapter 155, laws of 1893.

vidual, he may distrain his person or property before the expiration of the time fixed by vote of the town.

SEC. 184. Before such officer serves any such warrant, he shall deliver to the delinquent, or leave at his last and usual place of abode, a summons from said collector and treasurer, stating the amount of tax due, and that it must be paid within ten days from the time of leaving such summons, with twenty cents for the officer for leaving the same; and if not so paid, the officer shall serve such warrant the same as collectors of taxes may do, and shall receive the same fees as for levying executions in personal actions.

Ten days' notice, before distraining.

—powers and fees of officers, same as collectors.

Special Provisions.

SEC. 185. The affidavit of any disinterested person as to posting notifications required for the sale of any land to be sold by the sheriff or his deputy, constable or collector, in the execution of his office, may be used in evidence in any trial to prove the fact of notice: if such affidavit, made on one of the original advertisements, or on a copy of it, is filed in the registry of the county or district where the land lies, within six months.

Affidavit of person posting notice of land sales, evidence.

SEC. 186. When the estate of an inhabitant of a town or parish, who is not an assessor thereof, is levied upon and taken as mentioned in section one hundred and eleven, he may maintain an action against such town or parish, and recover the full value of the estate so levied on, with interest at the rate of twenty per cent, from the time it was taken, with costs; and such value may be proved by any other legal evidence, as well as by the results of the sale under such levy.

Owners of estate taken for default of others, may recover its value.

—value, not determined by sale.

SEC. 187. All warrants lawfully issued by a state or county treasurer, shall be made returnable in three months, and may be renewed for the collection of what appears due upon them when returned, including expenses incurred in attempting to collect them; and the power and duty of the sheriff shall be the same in executing such alias or pluries warrant, as if it were the original

Warrants, returnable in three months, and may be renewed.

—sheriff, may execute alias warrant.

**Collection of Taxes in Incorporated Places on Lands
of Non-resident Owners.**

Unpaid taxes on non-resident lands, when returned, how recorded and lists to be published.

SEC. 188. At the expiration of nine and not exceeding twelve months from the commitment of his bills, the collector shall make an accurate copy of so much thereof as relates to the taxes assessed on the real estate of non-resident owners, whether described as such in his bills by name or as owners, unknown, which remain unpaid at that date, and certify thereon that such taxes so remain unpaid, and deliver it to the treasurer of his town. The treasurer shall forthwith record the list and certificate in a suitable book; said record shall be sufficient evidence of the facts therein stated. The lists so returned, adding thereto the number and range of the lots, rights, and divisions, and the valuation or other short description taken from the inventory, with the valuation therein, which will serve to identify the estate, he shall cause to be published in some newspaper, if any, published in the county where such real estates lies, three weeks successively; if no newspaper is published in such county, said list shall be published in like manner in the state paper; in either case such publication shall be within three months after the date of the collector's return; he shall in the advertisement so published, state the name of the town, and if within three years it has been changed, for the whole or a part of a territory, both the present and former name shall be stated, and he shall give notice that if the taxes, interest and charges are not paid within eighteen months from the date of commitment, so much of the estate as is sufficient to pay the amount due therefor, with interest and charges, will be sold without further notice, at public auction, at a place, day and hour therein named, after the expiration of the eighteen months and not exceeding twenty months from the date of commitment. The date of commitment, the name of the collector, and the date of his returns shall be stated in the advertisement

—newspapers designated, in which publication is to be made.

Proceedings at sale.

SEC. 189. At the time and place appointed for the sale, the treasurer shall offer for sale so much of the estate taxed, as is required to pay the tax with interest at the rate of twenty-five per cent, a year, commencing

at the expiration of twelve months at the date of commitment, and cost of advertising ascertained by adding to the sum paid to the printer fifty per cent, thereof, and dividing the aggregate by the number of taxes advertised; the amount so obtained to be charged to each. If the bidding is for less than the whole, it shall be for a fractional part of the estate, and the bidder who will pay the sum due for the least fractional part shall be the purchaser. Upon payment of the sum due by the bidder, the treasurer shall, by his deed, under his hand and seal of office, duly executed and acknowledged, in the name of the town, convey to the purchaser the estate so sold. He shall not deliver the deeds to the grantees, but put them on file in his office, to be delivered at the expiration of one year from the day of sale, in case the owner does not within that time redeem his estate from the sale, by payment of the taxes, interest at the rate aforesaid to the time of redemption, and costs as above provided, with sixty-seven cents for the deed and certificate of acknowledgment. If the deed is recorded within thirteen months after the day of sale, no intervening attachment or conveyance shall affect the title. If so paid he shall give the owner a certificate thereof, cancel the deed, and pay to the grantee, on demand, the amount so received for him. If not so paid, he shall deliver to the grantee his deed, on payment of the fees as aforesaid for the deed and acknowledgment, and thirty cents more for receiving and paying out the proceeds of the sale. Within four days after the sale, he shall make a record of his doings in his book mentioned in the preceding section, in advertising and subsequent proceedings, and selling and conveying the estates so returned. For his fidelity in discharging his duties herein required, the town is responsible, and has a remedy on his bond in case of default. He may, if necessary to complete the sales, adjourn the auction from day to day.

SEC. 190. Having made the copy required, the collector shall make his certificate to the treasurer in substance as follows: "To A. B., treasurer of the town of I certify that the foregoing is an accurate copy of so much of the bills committed to me as collec-

—bidding,
regulated.

—deed, not to
be delivered
until one year
after.

—record of
deed.

—treasurer, to
record doings.

—towns,
responsible for.

—may adjourn
sale.

Form of
collector's cer-
tificate to
treasurer.

tor of said town, as relates to the taxes assessed on the real estate of non-resident owners in said town for the year 18 , which remain unpaid at this date, that the bills were committed to me on the day of , 18 , and that the said taxes are returned by me as unpaid."

(Name of town). (Date).

"A. B. collector of taxes of the town of , for the year 18 ."

If the taxes are committed to a constable, the certificate must conform thereto. The treasurer's advertisement shall be in substance as follows:

—form of treasurer's advertisement.

"Non-resident taxes in the town of , in the county of , for the year 18 ."

(N. B. The name of the town was formerly , (to be stated in case of change of name, as mentioned in section one hundred and eighty-eight.) "The following list of taxes on real estate of non-resident owners in the town of , for the year 18 , in bills committed to A. B., collector" (or constable) "of said town, on the day of , 18 , has been returned by him to me as remaining unpaid on the day of , 18 , by his certificate of that date, and they now remain unpaid; and notice is hereby given that if said taxes, interest and charges are not paid into the treasury of said town, within eighteen months from the date of the commitment of said bills, so much of the real estate taxed as is sufficient to pay the amount due therefor, including interest and charges, will, without further notice, be sold at public auction at , in said town, on the day of , 18 , at o'clock, . M."

(N. B. Here follows the list, it being the same made by the collector to the treasurer: the short description taken from the inventory should be inserted in an additional column)

"C. D., Treasurer of the town of ."

—form of treasurer's return.

The treasurer's return shall be in substance as follows:

"Pursuant to law, I caused the taxes assessed on the real estate of non-resident owners in the town of , for the year 18 , returned to me by A. B., collector, and certified by him to be unpaid, under date of ."

...., 18 .., to be advertised in the .. three weeks successively, the last publication being on the .. day of .., 18 ..; and afterwards, on the .. day of .., 18 .., at .., in said .., being the day and place of sale. at .. o'clock .., .. M.. being the hour of sale, I proceeded to sell according to the tenor of the advertisement. the estates upon which the taxes so assessed remained unpaid; and in the schedule following is set forth each parcel of the estate so offered for sale, the amount of the taxes, interest and charges for which it was sold, the quantity sold, and the name of the purchaser. and I have made and executed deeds of the several parcels to the several persons entitled thereto. and placed them on file in my office, to be disposed of as the law requires.

SCHEDULE NO. 1.

Name of owner.	Description of property.	Amount of tax, interest and charges.	Quantity sold.	Name of purchaser.
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In witness of all which I have hereunto subscribed my name, this .. day of .. 18 ..

‘ C. D., Treasurer of the town of .. ’

The above return of the treasurer being made in his book mentioned in section one hundred and eighty-eight, shall be prima facie evidence of the facts herein stated. —return, to be evidence.

SEC 191. The person interested in the estate, by purchase at the sale, may pay any tax assessed thereon before or after that so advertised, and for which the estate remains liable, and on filing with the treasurer the receipt of the officer to whom it was paid, the amount so paid shall be added to that for which the estate was liable, and shall be paid by the owner redeeming the estate, with interest at the same rate as on the other sums. After the deed is so delivered, the owner has six months within which to redeem his estate, by paying to the purchaser the sum by him so paid, with interest at the rate of twenty-five per cent a year. Purchaser, may pay other taxes on land
—owner, may redeem within six months.

SEC 192. Any owner of the real estate sold under sections one hundred and eighty-eight and one hundred and eighty-nine, having paid the taxes, costs, charges, and interest as aforesaid. may, at any time within one Owner of real estate, may recover tax paid, if not lawfully assessed.

year after making such payment, commence a suit against the town to recover the amount paid, and if on trial it appears that the money raised was for an unlawful purpose, he shall have judgment for the amount so paid. If not commenced within the year, the claim shall be forever barred. The suit may be in the supreme judicial or superior court, and the plaintiff recovering judgment therein shall have full costs, although the amount of damages is less than twenty dollars.

Collection of Taxes in Incorporated Places on Real Estate of Resident Owners.

SEC. 193. For all taxes legally assessed on real estate belonging to resident proprietors and on equitable interests assessed under section three, a lien is created which shall continue in force until the payment thereof. If any such tax remains unpaid for nine months from the date of the assessment, the collector may give notice thereof, and of his intention to sell so much of such real estate or interest as is necessary for the payment of said tax and all charges, by posting notices thereof in the same manner and at the same places that warrants for town meetings are therein required to be posted, six weeks before the day of sale designating the name of the owner, if known, the right lot and range, the number of acres as nearly as may be, the amount of tax due, and such other short description as is necessary to render it certain and plain; and shall lodge with the town clerk a copy of such notice, with his certificate thereon that he has given notice of the intended sale as required by law. Such copy and certificate shall be recorded by said clerk, and the record so made shall be opened to the inspection of all persons interested. The clerk shall furnish to any person desiring it an attested copy of such record, on receiving payment or tender of payment of a reasonable sum therefor; but notices of sales of real estate within any village corporation for unpaid taxes of said corporation, may be given by notices thereof posted in the same manner and at the same places as warrants for corporation meetings.

Lien for taxes.

—sale of real estate for taxes.

—notice, how given.

—copy of notice, to be recorded.

—clerk, to furnish attested copy of record.

SEC. 194. After the land is so advertised, and at least ten days before the day of sale, the collector shall notify the owner or occupant thereof of the time and place of sale by delivering to him in person, or leaving at his last and usual place of abode, a written notice signed by him, stating the time and place of sale and the amount of taxes due. If such tax is paid before the time of sale, the amount to be paid for such advertisements and notice shall not exceed one dollar.

Owner or occupant, to have written notice of time and place of sale.

SEC. 195. When no person appears to discharge the taxes duly assessed on any real estate of resident owners, with costs of advertising, on or before the time of sale, the collector shall proceed to sell at public auction to the highest bidder so much of such real estate or interest, as is necessary to pay the tax due, with three dollars for advertising and selling it, and twenty-five cents more for each copy required to be lodged with the town clerk, and fifty cents for the deed thereof. If the bidding is for less than the whole, it shall be for a fractional part of the estate, and the bidder who will pay the sum due for the least fractional part shall be the purchaser. If more than one right, lot, or parcel of land is so advertised and sold, said charge of three dollars shall be divided equally among the several rights, lots or parcels advertised and sold at any one time; and the collector shall receive in addition, fifty cents on each parcel of real estate so advertised and sold, when more than one parcel is advertised and sold.

Real estate, to be sold at auction for unpaid taxes and costs.

SEC. 196. When real estate is so sold for taxes, the collector shall, within four days after day of sale, lodge with the treasurer of his town a certificate, under oath, designating the quantity of land sold, the names of the owners of each parcel, and the names of the purchasers; what part of the amount of each was taxed, and what was cost and charges; also a deed of each parcel sold, running to the purchasers.

Collector, to lodge with treasurer certificate of sale and deed

SEC. 197. The collector making any sale of real estate for non payment of taxes, shall, within thirty days after such sale make a return, with a particular statement of his doings in making such sale, to the clerk of his town; who shall record it in the town records; and said return, or if lost or destroyed, an

Collector, to make return of sales to town clerk, who is to record it.

—record, to be evidence. attested copy of the record thereof, shall be evidence of the facts therein set forth in all case where such collector is not personally interested.

Resident proprietor, may redeem within two years.

SEC. 198. Any person, to whom the right by law belongs, may, at any time within two years after such certificate is lodged with the town treasurer, redeem any real estate or interest of resident proprietors sold for taxes, on paying into the town treasury for the purchaser, the full amount so certified to be due, both taxes and costs, including the sum allowed for the deeds, with interest on the whole at the rate of twenty per cent a year from the date of said certificate, which shall be received and held by said treasurer as the property of the purchaser aforesaid; and the treasurer shall pay it to said purchaser, his heirs, or assigns, on demand; and if not paid when demanded, the purchaser may recover it in any court of competent jurisdiction, with costs and interest at the rate of twenty per cent, after such demand. The sureties of the treasurer shall pay the same on failure of said treasurer. And in default of payment by either, the town or plantation shall pay the same with costs and interest as aforesaid.

—money, to be received by treasurer, as property of purchaser.

—town, liable therefor.

Deed, to be delivered to purchaser, if not redeemed.

SEC. 199. If no person having legal authority so to do redeems the same within the time aforesaid by paying the full amount required by this chapter, said treasurer shall deliver to the purchaser the deeds so lodged with him by the collector; and if he wilfully refuses to deliver such deed to such purchaser, on demand, after said two years and forfeiture of the land as aforesaid, he forfeits to said purchaser the full value of the property so to be conveyed, to be recovered in an action of debt, with costs and interest as in other cases; the sureties of said treasurer shall make good the payment here required, in default of payment by the principal; and on the failure of both, the town is liable.

—penalty, if treasurer refuses to deliver deed.

No sale after two years.

SEC. 200. No officer, to whom a warrant for collection of taxes is committed, shall sell any real estate for non-payment of taxes after two years from its date.

Record of notice, to be conclusive evidence of it

SEC. 201. The copy of the notice of sale and the certificates thereon, deposited with the town clerk, as required in section one hundred and ninety three, or if they are lost or destroyed, an attested transcript of the

town clerk's record thereof ; shall be conclusive evidence that such notice was given as is required by this chapter in the trial of all issues. in which the collector who made the sale is not personally interested.

SEC. 202. The treasurer's receipt or certificate of payment of a sufficient sum to redeem any lands taxed as aforesaid, shall be legal evidence of such payment and redemption.

Treasurer's receipt, is evidence of redemption.

Additional Provisions.

SEC. 203. The municipal officers may employ one of their own number, or some other person. to attend the sale for taxes of any real estate. in which their town is interested, and bid in for a sum sufficient to pay the amount due and charges. in behalf of the town, and the deed shall be made to it.

Estate, may be bid off for town.

SEC. 204. In all cases where real estate has been sold for state, county or town taxes, the owner may, within the time allowed by law, pay the sums necessary to redeem the same, into the treasury of the state, county or town to which the tax is to be paid, and such payments seasonably made shall redeem the estate. The treasurer shall pay the amount so received by him to the person entitled thereto according to the records and documents in his office.

Owner, may redeem; amount received, to be paid to person entitled.

SEC. 205. In the trial of any action at law or in equity involving the validity of any sale of real estate for non-payment of taxes effected since March three, eighteen hundred and seventy-four, it shall be sufficient for the party claiming under it, in the first instance, to produce in evidence the collector's or treasurer's deed, duly executed and recorded, and then he shall be entitled to judgment in his favor unless the party contesting such sale, or the person under whom he claims shall have deposited with the clerk of the court in which such action is pending. before the beginning of his said action or defence the amount of all such taxes. interest and costs. accruing under such sale, and of all taxes paid after such sale, and interest thereon, to be paid out by order of court to the party legally and equitably entitled thereto, and then he may be admitted to prosecute or defend ; but if the other party then produces in

Validity of sale of real estate for taxes.

—treasurer's deed and assessments, evidence.

—contestant's suit, not maintainable. until taxes and charges are paid into court.

—when the other party may have judgment. addition to the deed as aforesaid the assessments signed by the assessors and their warrant to the collector, and proves that such collector or treasurer complied with the requirements of law in advertising and selling such real estate, he shall have judgment in his favor.

CHAPTER 329—LAWS OF 1885.

Life insurance companies, shall be taxed. —on real estate. —premiums. —surplus. SEC. 1. Every life insurance company or association, organized under the laws of this state, in lieu of all other taxation, shall be taxed as follows: First, its real estate shall be taxed by the municipality in which such real estate is situated, in the same manner as other real estate is taxed therein. Second, it shall pay a tax of two per cent upon all premiums, whether in cash or notes absolutely payable, received from residents of this state during the year preceding the assessment, as hereinafter provided, first deducting therefrom all dividends paid to policy holders in this state on account of said premiums. Third, it shall pay a tax of one-half of one per cent per annum on its surplus, computed according to the laws of this state, after deducting the value of its real estate in this state, as fixed in determining such surplus, said surplus to be determined by the insurance commissioner, and his certificate thereof to the state treasurer to be final.

Shall annually return to insurance commissioner statement of premiums liable to taxation. SEC. 2. Every such company shall inclose in its annual return to the insurance commissioner, a statement of the amount of premiums liable to taxation, as provided in the preceding section, and of the real estate held by it on the thirty-first day of December.

Sections 61 and 62, ch. 6, R. S., to apply to life insurance companies. SEC. 3. Sections sixty-one and sixty-two of chapter six of the revised statutes, so far as not inconsistent herewith, shall apply to such companies or associations.

SEC. 4. This act shall take effect when approved.

Approved March 5, 1885.

CHAPTER 296—LAWS OF 1889.

SEC. 1. In all suits to collect a tax on real estate, if it appears that at the date of the list on which such tax was made the record title to the real estate listed was in the defendant, he shall not deny his title thereto; provided, however, if any owner of real estate who has conveyed the same shall forthwith file a copy of the description as given in his deed, with the date thereof and the name and residence of his grantee, in the registry of deeds where such deed should be recorded, he shall be free from any liability under this act. When such suits are commenced within eighteen months from the date of the list, after such notice to the owners as the court shall order, the judgment recovered against the defendant therein shall be a lien on the land relating back to the date of the list and continuing for thirty days after rendition of judgment, to be enforced on execution in any of the methods now provided by law.

In suits to collect tax on real estate, if record title appears to be in defendant, he shall not deny his title thereto.

—provided.

—when judgment shall be lien on land.

SEC. 2. This act shall take effect when approved.

Approved March 12, 1889.

CHAPTER 136—LAWS OF 1891.

SEC. 1. All state taxes hereafter assessed shall be collected by the collector or constables of the several cities, towns and plantations, and paid by them to the treasurers of their respective cities, towns and plantations, as other taxes are paid. Said treasurers shall pay such taxes to the treasurer of state.

How state taxes shall be collected.

SEC. 2. All county taxes hereafter assessed shall be collected by the collectors or constables of the several cities, towns and plantations, and paid by them to the treasurers of their respective cities, towns and plantations, as other taxes are paid. Said treasurers shall pay such taxes to the county treasurers of their respective counties

How county taxes shall be collected.

SEC. 3 (amending Sec. 37 of the Revised Statutes.)

SEC. 4 “ “ 111 “ “ “ “

SEC. 5 “ “ 122 “ “ “ “

Warrants to the treasurers of cities, towns and plantations, shall be issued on or before first day of September, annually.

SEC. 6. On or before the first day of September in each year, the treasurer of state shall issue his warrant to the treasurer of each city, town and plantation in the state, therein requiring him to transmit and pay said town's proportion of the state tax for the year eighteen hundred and . . . to . . . treasurer of state, or to his successor in office, on or before the time at which they are required to pay such tax.

Warrants, shall be issued to sheriff to collect taxes of delinquent towns.

SEC. 7. When the time for the payment of a state tax to the treasurer of state has expired, and it is unpaid, the treasurer of state shall give notice thereof to the municipal officers of any delinquent town, and unless such tax shall be paid within sixty days the treasurer of state may issue his warrant to the sheriff of the county, requiring him to levy, by distress and sale, upon the real and personal property of any of the inhabitants of the town; and the sheriff or his deputy shall execute such warrants, observing the regulations provided for satisfying warrants against deficient collectors prescribed by chapter six of the revised statutes.

Warrants, shall be issued by county treasurer, for collection of county taxes.

SEC. 8. On or before the first day of September of each year, the county treasurer shall issue his warrants to the treasurers of the several cities, towns and plantations in his county, requiring them to transmit and pay their town's proportion of the county tax for the year eighteen hundred and . . . , to . . . county treasurer, or his successor in office, on or before the time fixed by law for said payment. And if said town treasurer fails to pay such county tax for forty days after the time fixed therefor, said county treasurer shall issue his warrant, directed to the sheriff of the county, requiring him to levy it, by distress and sale, on real and personal property of any of the inhabitants of the town. And the sheriff or his deputy shall execute such warrants, observing all the provisions mentioned in section one hundred and nine of chapter six of the revised statutes.

—if tax is not paid within forty days, warrants shall be issued to sheriff to collect it.

SEC. 9. (Amending Sec. 159 of the revised statutes.)

SEC. 10. " " 161 " " "

SEC. 11. " " 162 " " "

inconsistent acts repealed.

SEC. 12. All acts and parts of acts inconsistent herewith are repealed, except so far as they relate to the collection and transmission of taxes heretofore assessed,

and to any remedy therefor or proceedings in relation thereto.

Approved April 3, 1891.

CHAPTER 258—LAWS OF 1893.

SEC. 1. Every savings bank, institution for savings and trust and loan association incorporated under the laws of the state shall, semi-annually, on the last Saturdays of April and October, make a return signed and sworn to by its treasurer, of the average amount of its deposits, reserve fund and undivided profits for the six months preceding each of said days, together with a statement in detail of its assets, loans and investments and its deposits within and without the state in separate columns with aggregates, so arranged as to clearly show whether the purchase or acquisition of each item in such detailed statement was prior or subsequent to January first, eighteen hundred and ninety-three. All assets, loans or investments made, purchased or acquired from the proceeds or assets, loans or investments held on said January first and thereafter renewed, sold or paid shall be entered in said statement as acquired subsequent to said January first. Said return shall be made to the bank examiner on or before the second Mondays of May and November and within thirty days thereafter, he shall fix and determine the market values of the investments aforesaid and transmit the same with such values so determined, to the state assessors for the assessment required by section two.

SEC. 2. The state assessors shall thereupon determine the values of the several franchises of the said banks, institutions and associations according to the following rule: from the average amount of deposits, reserve fund and undivided profits so returned by each bank, institution or association there shall in each case be deducted an amount equal to the amount of United States bonds, the shares of corporation stocks such as are by law of this state free from taxation to the stockholders, and the assessed value of real estate owned by the bank, institution or association, and also an amount equal to one-seventh of such other assets, loans and

Savings banks, trust and loan associations, shall make semi-annual statement of assets, loans, investments and deposits within and without the state.

—returns, shall be made to bank examiner, who shall fix market values and return to state assessors.

State assessors, shall determine values of the several franchises.

—rule for determining values.

investments as by said detailed statement appear to have been acquired prior to January first eighteen hundred and ninety-three, and also an amount equal to two-sevenths of such other assets, loans and investments as by such statement appear to be loaned to persons, resident or corporations located and doing business in this state, investments in mortgages on real estate in in Maine and New Hampshire, securities of this state, public or private, bonds issued or guaranteed by corporations located and doing business in this state, severally made, purchased or acquired since said January first, and also an amount equal to two-sevenths of the cash on hand and cash deposited within this state. Upon the value of each of said franchises so ascertained the state assessors shall assess an annual tax of seven-eighths of one per cent, one-half of said tax to be assessed on or before the fourth Monday in May, and one-half on or before the fourth Monday in November. The state assessors shall thereupon certify said assessments to the treasurer of state, who shall forthwith notify the several banks, institutions and associations interested.

—rate of
taxation.

—when tax
shall be
assessed.

When taxes
shall be paid.

—how
appropriated.

Sections 64 and
65, ch. 6, R. S.,
repealed.

SEC. 3. All taxes so assessed shall be paid semi-annually within ten days after the first Mondays in June and December. One-half of the sum so paid shall be appropriated for schools, in the manner provided for tax on banks of circulation in section one hundred and seventeen of chapter eleven of the revised statutes, and one-half to the state.

SEC. 4. Sections sixty-four and sixty-five of chapter six of the revised statutes, are hereby repealed.

SEC. 5. This act shall take effect when approved.

Approved March 27, 1893.

CHAPTER 273—LAWS OF 1893.

SEC. 1. The warrant to be issued by the assessors for the completion of the collection of taxes under the provisions of sections one hundred and forty-seven and one hundred and forty-nine of chapter six of the revised statutes shall be in substance as follows :

ss A. B., constable, or collector of the town of . . . —town.
within the county of . . . :

In the name of the state of Maine, you are hereby required to levy and collect of such of the several persons named in the list herewith committed unto you, his respective proportion therein set down, of the sum total of such list, amounting in the aggregate to . . . dollars and . . . cents, it being the unpaid portion of the taxes assessed in the town of . . . for the year . . . , for state, county and town purposes, and to pay the same to . . . treasurer of said town of . . . , or to his successor in office, and to complete and make an account of your collections of the whole sum on or before the . . . day of . . . next. And if any person refuses or neglects to pay the sum which he is assessed in said list, you will distrain his goods or chattels, to the value thereof. And in making such distress, and for want of goods and chattels, whereon to make distress, except such as are exempt by the provisions of section one hundred and twenty-two of chapter six of the revised statutes, you will in all matters proceed as prescribed in section one hundred and twenty-two of chapter six, revised statutes as fully as if it were herein set forth.

Given under our hands, by virtue of the law in such cases provided, this . . . day of . . . in the year of our Lord eighteen hundred and . . .

Assessors.

SEC. 2. This act shall take effect when approved.

Approved March 28, 1893.

CHAPTER 274—LAWS OF 1893.

Association, required to make semi-annual returns.

—when made.

—penalty for making false returns.

—taxation of.

SEC. 1. Every loan and building association doing business in this state shall semi-annually on the last Saturdays of April and October, make a return signed and sworn to by its secretary of its monthly capital dues paid in by its shareholders during the six months preceding each of said days, exclusive of withdrawals, fines, interest and premiums. Said return shall be made to the treasurer of state on or before the second Mondays of May and November, and for willfully making a false return, the secretary forfeits not less than five hundred nor more than five thousand dollars. The treasurer of such association shall pay to the treasurer of state a tax on account of such dues, of one fourth of one per cent a year on the amount so returned.

Taxes how assessed.

SEC. 2. One-half of said tax shall be assessed on the amount so returned for the six months ending on the last Saturday in April and the other half on the amount so returned for the six months ending on the last Saturday in October; and such tax shall be paid semi-annually, within ten days after the first Mondays in June and December.

Capital dues, exempt from taxation.

SEC. 3. All capital dues of such associations are exempt from municipal taxation to the association or to the shareholder, but real estate owned by the association, not held as collateral security, may be taxed by the town in which the same is located.

SEC. 4. This act shall take effect when approved.

Approved March 28, 1893.

CHAPTER 287—LAWS OF 1893.

SEC. 1. Assessors of cities, towns and plantations shall include in their inventories, lists of all dogs owned by or in possession of any inhabitant on the first day of April, setting the number and sex thereof opposite the names of their respective owners or persons in whose possession the same are found.

SEC. 2. Every owner or keeper of a dog more than four months old shall annually, before the first day of April, cause it to be registered, numbered, described and licensed for one year from the first day of April, in the office of the clerk of the city, town or plantation where said dog is kept, and shall keep around its neck a collar, distinctly marked with the owner's name and its registered number, and shall pay to said clerk for a license the sum of one dollar and fifteen cents for each male dog, and three dollars and fifteen cents for each female dog, and a person becoming the owner or keeper of a dog after the first day of April, not duly licensed, shall cause it to be registered, numbered, described and licensed as provided above. Every owner or keeper of dogs, kept for breeding purposes, may receive annually a special kennel license authorizing him to keep such dogs for said purpose. When the number of dogs so kept does not exceed ten, the fee for such license shall be ten dollars, when the number of dogs so kept exceeds ten, the fee for such license shall be twenty dollars, and no fee shall be required for the dogs of such owner or keeper under the age of six months. Dogs covered by the kennel license shall be excepted from the provisions of this section, requiring registration, numbering or collaring.

SEC. 3. The clerks of cities, towns and plantations shall issue said license and receive the money therefor, and pay the same to the treasurer of their respective cities, towns and plantations, within thirty days thereafter, retaining to their own use fifteen cents for each license issued; and the said treasurer shall pay the money so received to the state treasurer on or before September first of each year. Clerks of cities, towns and plantations shall keep a record of all licenses issued

Inventories,
shall include
lists of dogs.

Dogs, shall
annually be
registered and
licensed.

—collar.

—license fees.

—special
kennel license.

—license fees.

Clerk, shall
issue license,
receive fees and
pay same into
the town
treasury, who
shall pay it
into state
treasury.

—record of
licenses.

by them, with the names of the owners or keepers of dogs licensed, and the sex, registered numbers and description of all such dogs; provided, however, that the sex, registered numbers and description shall not be required of dogs covered by a kennel license.

Treasurers, shall keep account of all moneys received.

SEC. 4. Each city, town and plantation treasurer shall keep an accurate and separate account of all moneys received and expended by him under the provisions of this act.

Penalty for keeping dog contrary to provisions of act.

SEC. 5. Whoever keeps a dog contrary to the provisions of this act shall forfeit ten dollars, five of which shall be paid to the complainant and five to the treasurer of the city, town or plantation in which such dog is kept.

Warrant, to be issued to officers, to kill all unlicensed dogs.

SEC. 6. The mayor of each city, the selectmen of towns and the assessors of plantations shall annually, within ten days from the first day of May issue a warrant to one or more police officers or constables directing them to proceed forthwith either to kill or cause to be killed all dogs within such city, town and plantation not licensed and collared according to the provisions of this act, and to enter complaint against the owners or keepers thereof. Such officers shall receive from the city, town or plantation, one dollar for each dog so killed. All bills for such services shall be approved by the mayor of cities, and municipal officers of towns and plantations.

—fees of officers.

Return of warrant, and what it shall contain.

SEC. 7. Each police officer or constable to whom the warrant named in section six of this act is issued, shall return the same on or before the first day of July following to the officer or officers issuing the same, and shall state in said return the number of dogs killed and the names of the owners or keepers thereof, and whether all unlicensed dogs therein have been killed and the names of persons against whom complaint has been made under the provisions of this act.

Penalty, if officer refuses or neglects duty.

SEC. 8. Any city or town officer who refuses or willfully neglects to perform the duties imposed by this act shall be punished by fine not less than ten dollars nor exceeding fifty dollars by an action at law, the same to be paid into the town treasury.

SEC. 9. When any person, resident of this state, shall sustain any damage to his sheep, lambs or other domestic animals, by reason of their being killed or injured by dogs, he shall give information thereof to the mayor of cities or to one of the municipal officers of towns or plantations where such damage was done within twenty-four hours after he has knowledge of the same, and thereupon said mayor or municipal officers shall estimate the amount of such damage and all damage done by dogs to sheep, lambs or other domestic animals proved to the satisfaction of the above officers, to have been committed in their city, town or plantation, shall be paid by said officers and any city, town or plantation paying such damages may maintain an action on the case against the owner or keeper of such dog or dogs, to recover such amount as may be adjudged to the actual damage committed.

Payment of damage done by dogs to sheep, lambs or other domestic animals, provided for.

SEC. 10. The mayor of each city and the municipal officers of each town or plantation shall annually at least twenty days before the first day of April, post a notice in the usual place of posting notices, of their annual meetings, in their respective cities, towns and plantations, setting forth all the requirements of this chapter with the penalties for non-compliance with the same; which notices shall be forwarded annually to the several cities, towns and plantations by the secretary of state.

Municipal officers shall annually post notices of requirements of this act.

SEC. 11. Any person who shall steal or confine and secrete any registered dog, or shall kill any such dog, unless such killing be justifiable in the protection of person or property, shall be liable to the owner in a civil action for the full value of such dog.

Owner of registered dog, may recover full value of same, if stolen or killed unlawfully.

SEC. 12. When any sheep, lambs or other domestic animals shall have been damaged by two or more dogs at the same time, kept by two or more persons, the owners or keepers of such dogs shall be jointly and severally liable for such damage.

Joint owners of dogs liable jointly and severally.

SEC. 13. When any town shall have paid damages to the owners of sheep, lambs or other domestic animals for losses incurred from dogs, as provided in section nine of this act, and are unable to identify the dog or dogs doing such damage, or to collect the amount of

When damage shall be paid by state treasurer.

said damages from the owners of said dogs when identified, the municipal officers of such cities, towns and plantations shall make a statement of facts in the case, together with the amount of damages so paid, and shall transmit the same to the state treasurer, who shall reimburse to the city, town or plantation paying such damage the amount of damage so paid; provided, however, the amount paid by the state treasurer to reimburse said cities, towns and plantations, as aforesaid shall in no case exceed the amount received from licenses aforesaid.

How moneys in state treasury shall be disposed of.

SEC. 14. All moneys received by the state treasurer as provided in section three of this act, and remaining unexpended at the end of the year, shall be credited to the several cities, towns and plantations upon their state tax, in proportion to the amount each has paid into the treasury under the provisions of this act

Inconsistent acts, repealed.

SEC. 15. All acts or parts of acts inconsistent with this act, including chapter one hundred forty-one of the public laws of eighteen hundred ninety-one, are hereby repealed.

SEC. 16. This act shall take effect when approved.

Approved March 29, 1893.

CHAPTER 289—LAWS OF 1893.

Buildings, land, etc. of corporations organized for dealing in real estate, shall be taxed where situated.

—shall be a lien on property.

SEC. 1. The buildings, lands, and all other property, real and personal, including all reserve funds, accumulations and undivided profits of corporations organized for the purpose of buying, selling and leasing real estate, shall be taxed to the corporation or the persons having possession of such property, in the place where such land and other property are situated, and there shall be a lien for two years on such property for the payment of the such tax, and the same may be sold for payment thereof as in other cases; and shares of the capital stock of such corporations shall not be taxed to owners thereof.

SEC. 2. This act shall take effect when approved.

Approved March 29, 1893.

CHAPTER 293—LAWS OF 1893.

SEC. 1. Chapter six of the revised statutes is hereby amended by adding the following: 'Every corporation organized under the laws of this state for the purpose of doing a loan, trust or banking business and having a capital divided into shares shall be subject to municipal taxation, the same as shares in national banks. The provisions of this act shall not apply to building and loan associations.'

Chapter 6. R.
S., amended.

Loan, trust and
banking cor-
porations, sub-
ject to municipal
taxation.

SEC. 2 This act shall take effect when approved.

Approved March 29, 1893.

CHAPTER 314—LAWS OF 1893.

SEC. 1. Whenever a tax shall be assessed upon any real estate by the state, any county, city, town or plantation, there shall be a lien on said real estate to secure the payment of said tax which said lien shall take precedence of all other claims on said real estate and continue in force until said tax shall be paid, provided in the assessment of said tax there shall be a description of said real estate, and said lien may be enforced in the following manner. When said tax shall remain unpaid for a period of eight months after the same shall be committed to the proper officer for collection, said officer may give the person against whom said tax is assessed or leave at his last and usual place of abode, a notice in writing by him signed stating the amount of said tax and describing the real estate on which the tax is assessed, and if for any reason such service of the notice can not be given, it shall be published three weeks successively in some weekly newspaper printed in the county where the real estate lies. After such notice shall have been given, said officer may, at any time within one year after said tax shall have been committed to him for collection, bring an action of debt in his own name for the collection of said tax in any court of competent jurisdiction against the person against whom said tax is assessed and the declaration in such action shall contain a statement of such tax,

All state, county
and municipal
real estate
taxes, shall be
liens on such
real estate, to
secure payment
of same.

—how enforced.

the description of the real estate contained in said notice and an allegation that a lien is claimed on such real estate to secure the payment of the tax. Said declaration shall be inserted in a writ of attachment and such real estate may be attached thereon and summons given to the defendant as in other writs of attachment against persons. The officer serving such writ shall, in his return describe the real estate which he has attached and cause an abstract of it to be filed with the register of deeds as is required in other cases where real estate is attached. When it shall appear that other persons besides the defendant in such action are interested in such real estate, the court shall cause them to be notified of the pendency of such action and allow them to become parties thereto. If it shall be determined in the trial of said action that such tax was assessed on said real estate and that there is a lien on said land for the payment of such tax, judgment to that effect shall be entered therein for such tax and costs of suit and execution may issue on said judgment upon which said real estate may be sold by such proceedings as are provided by law for sale of real estate on execution in suits where such real estate has been attached on original writs and with like effect. When such action shall be brought to collect a county tax it shall be brought in a county adjoining the one in which such land lies. In all other cases the action shall be brought in the county where the land lies. Any person interested in said real estate may redeem the same at any time within one year after the sale of the same by the officer on such execution by paying the amount of such judgment and all costs on such execution with interest at the rate of ten per cent per annum. This act shall not apply to taxes now assessed.

—real estate,
may be
redeemed within
one year.

Act, shall not
affect law for
collection of
taxes in other
ways.

SEC. 2. This act shall not affect any law now in force providing for enforcement and collection of real estate taxes in other ways.

Approved March 29, 1893.

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