

MAINE STATE LEGISLATURE

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Public Documents of Maine:

BEING THE

ANNUAL REPORTS

OF THE VARIOUS

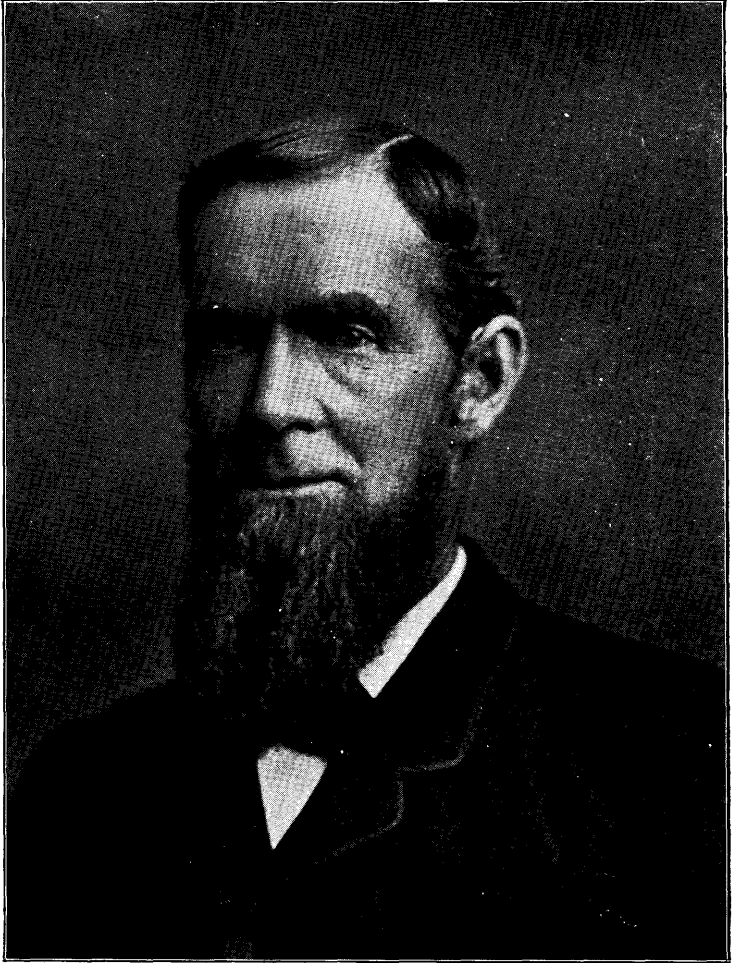
Public Officers and Institutions

FOR THE YEAR

1896.

VOLUME I.

AUGUSTA
KENNEBEC JOURNAL PRINT
1897



Wall C. Burleigh

State Assessor from March 8th, 1892, to May 17th, 1895.

FIFTH ANNUAL REPORT

OF THE

BOARD OF STATE ASSESSORS

OF THE

STATE OF MAINE.

1895.

AUGUSTA

BURLEIGH & FLYNT, PRINTERS TO THE STATE

1895

REPORT.

AUGUSTA, December 1, 1895.

To the Honorable Governor and 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.

We give the tabulations of the returns herewith, together with schedules of all corporations on which State taxes were assessed during the year.

A Schedule of Valuation Returns as Made by the Assessors of Each City, Town and Plantation for the Year 1895, with Summaries of the Same.

ANDROSCOGGIN COUNTY.

Towns.	Number of polls.	Rate of taxation—money.	Rate of taxation—highway, in labor.	Real estate, resident.	Real estate, non-resident.	Personal estate, resident.	Personal estate, non-resident.	Total value.	Money at interest.	Town debt.
Auburn	3,325	.021		\$5,008,602		\$1,097,610		\$6,106,212	\$28,150	\$219,400
Durham	255	.02	.007	229,250	\$52,525	44,655		326,430	700	4,355
East Livermore	464	.02		350,740	59,935	93,454	\$12,070	516,199	10,240	3,086
Greene	241	.0118	.0044	213,390	18,245	45,496	500	277,631	1,000	
Leeds	283	.0154	.0059	214,525	29,140	61,361	1,655	306,681	300	
Lewiston	5,437	.021		9,735,257	833,327	1,567,701	185,610	12,321,895	125,500	1,071,587
Lisbon	1,123	.0159		1,393,222	85,175	209,380	2,300	1,690,077	5,000	15,739
Livermore	349	.016		264,925	64,750	57,925	9,500	397,100	3,560	390
Mechanic Falls	414	.0188		488,348	188,990	81,836	38,524	817,698	4,000	15,000
Minot	230	.009	.009	203,270	50,930	46,444	9,700	310,344	5,185	None.
Poland	318	.02	.004	488,694	85,135	86,215	7,041	667,085	3,500	12,464
Turner	503	.017		505,378	31,965	116,747	200	654,290	8,700	7,731
Wales	129	.0095	.0015	137,730	15,535	31,055	1,328	185,648	1,000	
Webster	335	.0124		402,435	37,405	58,846	456	499,142	11,400	
	13,406			\$19,655,766	\$1,553,057	\$3,598,725	\$268,884	\$25,076,432	\$208,235	

ANDROSCOGGIN COUNTY—CONTINUED.

Towns.	Stock in trade.	Live stock.	Railroad stock.		Street railroad Company stock.		Railroad bonds.		Other bonds.		Bank stock.	
			No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Bank stock.
Auburn.....	\$548,310	\$137,560									3,698	\$296,040
Durham	1,800	38,005									11	1,150
East Livermore.....	43,575	35,921									90	6,975
Greene.....	2,825	35,420									34	3,400
Leeds.....	1,860	54,363									19	1,375
Lewiston.....	479,875	115,403	1	\$100							2,204	235,105
Lisbon.....	121,520	40,860										10,200
Livermore.....	3,560	48,937									17	850
Mechanic Falls.....	41,725	25,235									22	2,200
Minot.....	4,900	34,499									2	220
Poland.....	13,650	58,986									5	425
Turner.....	7,850	84,062									76	9,035
Wales.....	900	25,313									14	2,000
Webster.....	8,950	32,677									7	700
		\$767,241										

STATE ASSESSORS' REPORT.

ANDROSCOGGIN COUNTY—CONTINUED.

Towns.	Gas company stock.		Water company stock.		Electric light company stock.		Other company stock.		Railroad property.	Street railroad company property.	Water company property.	Electric light company property.	Gas company property.	Companies not otherwise enumerated.
	No.	Value.	No.	Value.	No.	Value.	No.	Value.						
Auburn.....														
Durham.....														
East Livernore.....														
Greene.....								\$1,755	\$1,220					
Leeds.....														
Lewiston.....						\$9,000			122,750	\$10,500	\$328,000		\$65,000	\$520,000
Lisbon.....														
Livernore.....														
Mechanic Falls.....									9,400					
Minot.....								5	400					
Poland.....														
Turner.....														
Wales.....														
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.....	22,000	\$185,000									2	\$2,000	2	\$3,000
Durham.....											2	1,000		
East Livermore.....							1	\$8,000					1	4,000
Greene.....														
Leeds.....													1	1,000
Lewiston.....	202,253	\$2,251,284	79,200	1,291,284	19	\$109,000						54,000	1	15,000
Lisbon.....	20,416	263,817			28	337,370				\$30,000	3	16,800	1	1,300
Livermore.....							1	42,000						
Mechanic Falls.....									4	57,000	1	1,000	1	2,000
Minot.....														
Poland.....									*1	30,000	4	8,000	1	800
Turner.....					1	15,000					5	3,800	2	2,000
Wales.....														
Webster.....					12	109,280					2	5,500		

* Leather board.

ANDROSCOGGIN COUNTY—CONTINUED.

Towns.	Machinery.	Finished products in mills.	Material in stock.	Shipping.		Value of wharf property.	Logs and lumber.	Wood and bark.	Estates held in trust.	Carriages.	
				Tons.	Value.					No.	Value.
Auburn.....	*\$58,320							\$8,600		81	\$6,140
Durham.....										35	1,340
East Livermore.....							\$100	450		39	1,625
Greene.....								500			988
Leeds.....							600				
Lewiston.....	50,900	\$85,411	\$463,420				69,700	†23,170		395	27,795
Lisbon.....							21,500				2,050
Livermore.....							10,075				2,168
Mechanic Falls.....	36,900		5,000					150		37	1,825
Minot.....									1,100	10	510
Poland.....			175				100			31	1,720
Turner.....			500				1,800			55	2,140
Wales.....								1,000		35	1,005
Webster.....										87	2,510

* Buildings on other land.

† Coal.

ANDROSCOGGIN COUNTY—CONCLUDED.

Towns.	Musical instruments.		Furniture.	Value of town property.	Value of other property.	Value of property exempt by vote.	Value of property exempted by assessors.	School houses.		Other educational institutions.	Total amount of personal property.
	No.	Value.						No.	Value.		
Auburn.....	361	\$35,630	\$8,900		*\$3,200						\$1,097,610
Durham.....	32	1,160		\$200	500			11	\$4,500		44,655
East Livermore.....	74	3,985	475		2,178						105,524
Greene.....		720		2,500	1,045				2,000		45,996
Leeds.....	46	2,318		1,200				12	2,100		63,016
Lewiston.....	423	38,680	29,250	1,111,279			\$5,250		234,100	\$113,000	1,753,311
Lisbon.....	128	8,750	1,800	2,800					28,000		211,680
Livermore.....		1,535		1,500	300			13	2,500		67,425
Mechanic Falls.....	39	2,925			400			4	12,000		120,360
Minot.....		730			†8,600		1,500				56,144
Poland.....	62	2,530	12,000	4,000				17	7,000		93,256
Turner.....	67	2,820		200				18	10,800		116,947
Wales.....	31	1,165		300				355	2,450		32,383
Webster.....	40	2,435			550						59,302

* Library.

† Corn factory.

STATE ASSESSORS' REPORT.

AROOSTOOK COUNTY.

Towns.	Number of polls.	Rate of taxation—money.	Rate of taxation—highway, in labor.	Real estate, resident.	Real estate, non-resident.	Personal estate, resident.	Personal estate, non-resident.	Total value.	Money at interest.	Town debt.
Amity	100	.023	.015	\$21,330	\$23,380	\$8,957	.....	\$53,667	.....	.....
Ashland	163	.0175	.0043	95,790	11,935	54,940	\$515	163,110	\$8,100	\$8,000
Bancroft.....	80	.022	.04	15,287	23,528	6,073	.....	44,888	.....	.....
Benedicta	69	.023	.015	25,112	6,745	13,293	.....	45,150	200	1,000
Blaine	208	.017	.003	98,690	15,225	36,289	84	150,288	2,100	726
Bridgewater	255	.0172	.004	152,243	19,160	51,637	250	223,290	5,331	1,932
Caribou	1,010	.0185	.0017	964,040	72,915	236,495	11,342	1,284,792	18,475	34,000
Dyer Brook	80	.02	.0125	22,801	18,855	7,329	.....	52,735	.....	150
Easton.....	250	.021	.009	138,133	7,000	41,882	4,370	191,385	4,375	.....
Fort Fairfield.....	1,020	.023	.....	658,925	36,925	213,076	27,883	936,809	24,000	8,217
Fort Kent.....	447	.02	.02	91,021	.....	50,907	.....	141,928	10,200	None.
Frenchville.....	401	.021	.012	106,199	2,477	67,287	.....	173,963	400	618
Grand Isle.....	213	.015	.01	80,379	6,255	23,866	.....	110,500	3,628	None.
Haynesville	67	.0175	.0135	18,248	17,179	9,414	275	45,116	500	500
Hersey	48	.0184	.019	9,460	31,409	6,625	.....	47,494	.....	.....
Hodgdon	265	.018	.013	177,031	20,350	39,549	324	237,254	3,800	159
Houlton	1,433	.0222	.003	1,372,011	108,130	771,373	18,940	2,270,454	213,045	12,459
Island Falls	246	.022	.....	57,590	88,632	21,711	.....	194,644	3,835	2,320
Limestone	202	.02	.01	135,491	8,183	46,627	.....	190,301	9,000	.....
Linneus.....	230	.0148	.....	129,468	24,665	39,256	62	193,451	2,690	None.
Littleton	255	.0155	.0083	223,670	32,365	43,778	8,889	308,702	.....	500
Ludlow	108	.0106	.0106	49,529	19,135	15,867	2,350	86,881	.....	.....
Madawaska.....	294	.0135	.01	51,162	19,243	69,985	6,493	146,883	4,605	None.
Mapleton	208	.022	.0175	82,802	20,165	26,304	271	129,542	1,650	None.
Mars Hill	245	.0135	.012	131,282	17,245	43,329	2,920	194,776	7,300	1,056
Masardis.....	74	.0155	.012	37,700	5,132	13,501	.....	56,333	.....	185
Monticello	280	.0203	.0068	224,079	19,805	38,225	650	282,759	3,500	400
New Limerick	163	.0123	.038	103,829	26,485	46,350	11,049	181,713	.....	.....
New Sweden	235	.016	.0166	79,105	4,195	23,881	60	107,241	.....	800
Orient.....	51	.021	.022	12,189	15,470	5,353	.....	33,012	.....	.....
Presque Isle	987	.021	.0073	838,910	62,900	280,120	14,480	1,196,410	40,050	42,000
Sherman.....	243	.02	.008	91,765	11,815	44,580	515	148,675	5,800	139

Smyrna.....	108	.012	.0085	56,875	33,442	16,359	1,200	107,876	2,230	300
Van Buren.....	253	.025	.008	99,215	12,235	52,783	600	164,833	2,850	4,300
Washburn.....	275	.021	.01	127,885	17,850	48,926	2,634	197,295	4,200	None.
Weston.....	109	.023	.021	21,844	11,242	9,600		42,686		933
Woodland.....	282	.027	.02	100,869	9,602	26,755	4,012	141,238		None.
Plantations.										
Allagash.....	*46	.03		\$7,000	16,000	1,629		24,629		None.
Cary.....	96	.04	.041	10,014	2,559	4,000		16,573		
Castle Hill.....	111	.026	.017	10,335	54,860	13,336	15	78,546		633
Caswell.....	87	.018	.02	24,450	17,769	8,536	50	50,805		
Chapman.....	63	.0115	.01	30,325	34,556	7,686		72,567		
Connor.....	*103	.025		14,800	6,763	5,322		26,885		
Cry-stal.....	72	.028	.018	36,152	25,235	12,301		73,688	425	1,352
Cyr.....	95	.022	.022	19,805	5,820	6,749		32,374		
Eagle Lake.....	*54			30,984		6,290		37,274		
Garfield.....	20	.0034		15,880	18,038	4,240		38,158		
Glenwood.....	44	.011		5,697	19,659	2,667		28,023		
Hamlin.....	106	.01495	.007	46,570	2,100	15,330		64,000		
Hammond.....	28	.0035		14,613	31,078	3,253		48,944		
Macwahoc.....	71	.02	.0075	15,820	13,500	7,706		37,026		440
Merrill.....	74	.019	.033	12,305	15,793	6,845		34,943		
Moro.....	32	.014	.023	14,017	23,695	4,334		42,066		
Nashville.....		.0025		3,875	21,000	2,351		27,226		
New Canada.....	*65	.009		9,638	3,855	4,164		17,657		
Oakfield.....	199	.016	.02	43,055	12,183	23,967	2,524	81,729		
Oxbow.....	40	.0101		14,265	10,895	6,987		32,147	500	400
Perham.....	115	.017	.012	51,900	13,910	19,641		85,451		None.
Portage Lake.....	38	.0075		11,375	7,992	6,097		25,464		
Reed.....	*101	.058		14,601	45,399	13,846	9,600	83,446		500
St. Francis.....	103	.025	.03	6,279	6,396	4,322		16,997		
St. Johns.....	*4	.006		10,473	10,367	6,629		27,469		
Silver Ridge.....	44	.02	.027	9,008	8,026	1,934		18,968		
Wade.....	56	.01725		14,095	25,738	6,441		46,274		800
Wallagras.....	134	.02	.025	6,986	7,301	7,860		22,147	1,000	
Westfield.....										
	12,152			\$7,206,271	\$1,335,761	\$2,766,765	\$162,224	\$11,471,026	\$383,789	

* Returns of 1894.

† Resources.

AROOSTOOK COUNTY—CONTINUED.

Towns.	Stock in trade.	Live stock.	Railroad stock.		Street railroad company stock.		Railroad bonds.		Other bonds.		Bank stock.	
			No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Amity	\$ 225	\$ 8,732										
Ashland	13,950	25,109									49	\$4,900
Bancroft	220	5,853										
Benedicta	995	11,273										
Blaine	7,750	25,113										
Bridgewater	7,500	27,121									3	300
Caribou	72,525	84,535									392	38,550
Dyer Brook		7,329										
Easton	4,875	31,642									3	300
Fort Fairfield	45,600	112,960									264	17,424
Fort Kent	9,330	28,272										
Frenchville	6,306	56,441										
Grand Isle	2,750	16,053										
Haynesville	1,700	7,489										
Hersey	800	5,825										
Hodgdon	2,150	31,409										700
Houlton	248,040	74,438		\$2,600							1,271	148,775
Island Falls	9,225	9,443										
Limestone	7,500	20,042										
Linneus	2,563	33,065									10	1,000
Littleton	1,745	41,934										
Ludlow		15,082										
Madawaska	1,549	28,305										
Mapleton	850	20,950										
Mars Hill	7,300	33,694									40	4,000
Masardis		13,501										
Monticello	10,450	23,844										
New Limerick	2,900	21,250									7	1,050
New Sweden	1,335	17,645										
Orient	960	4,393										
Presque Isle	82,575	108,880									352½	34,050
Sherman	12,175	24,840										

AROOSTOOK COUNTY—CONTINUED.

Towns.	Gas company stock.		Water company stock.		Electric light company stock.		Other company stock.		Railroad property.	Street railroad company property.	Water company property.	Electric light company property.	Gas company property.	Companies not otherwise enumerated.
	No.	Value.	No.	Value.	No.	Value.	No.	Value.						
Amity														
Ashland														
Bancroft														
Benedicta														
Blaine									\$600					
Bridgewater														
Caribou									11,550			\$7,500		
Dyer Brook									500					
Easton									\$200					
Fort Fairfield														
Fort Kent														
Frenchville														
Grand Isle														
Haynesville														
Hersey														
Hodgdon														
Houlton			920	\$18,400			105	4,200	18,550		\$4,000			\$2,200
Island Falls														
Limestone														
Linneus														
Littleton									900					
Ludlow									260					
Mada-waska														
Mapleton									1,500					
Mars Hill														
Masardis									2,000					
Monticello									405					
New Limerick														
New Sweden														
Orient														
Presque Isle												6,000		
Sherman								\$6,000	18,900					
									200					

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											2	\$2,000	1	*\$800
Bridgewater														
Caribou.....					1	\$1,500					3	9,000	12	32,750
Dyer Brook														
Easton.....											2	625		200
Fort Fairfield											2	1,400	8	19,500
Fort Kent.....											2	4,000		
Frenchville											3	850	4	1,175
Grand Isle.....											2	1,700	2	1,100
Haynesville.....														
Hersey.....														
Hodgdon											3	7,640	2	3,500
Houlton						3,000						11,000	2	18,400
Island Falls											3	11,700	1	10,000
Limestone.....											2	4,800	†6	8,200
Linneus														
Littleton											2	1,500		
Ludlow.....														
Madawaska.....														
Mapleton.....											2	3,900	*2	2,000
Mars Hill.....											2	2,700		
Masardis.....														
Monticello.....													2	2,500
New Limerick												2,300		†15,100
New Sweden.....											4	6,200	2	3,700
Orient.....														
Presque Isle.....											2	10,400	2	6,600
Sherman.....											2	1,800	*2	1,700

AROOSTOOK COUNTY—CONTINUED.

Towns.	Machinery.	Finished products in mills.	Material in stock.	Shipping.		Value of wharf property.	Logs and lumber.	Wood and bark.	Estates held in trust.	Carriages.	
				Tons.	Value.					No.	Value.
Amity											
Ashland							\$735		\$1,500	16	\$350
Bancroft											
Benedicta											
Blaine							400				
Bridgewater							3,000	\$7,500			
Caribou							1,000			*67	3,395
Dyer Brook							3,750				
Easton											
Fort Fairfield							1,000			122	3,575
Fort Kent					\$310		500			38	1,715
Frenchville										69	4,140
Grand Isle	\$100						300			15	735
Haynesville											
Hersey											
Hodgdon											
Houlton	17,400						6,350			*187	10,505
Island Falls					300		6,004	18,000		40	570
Linestone							2,500			34	1,055
Linneus											
Littleton							2,518	6,450			
Ludlow								2,250		13	390
Madawaska	3,216						653			74	1,473
Mapleton							600			37	1,190
Mars Hill											
Masardis											
Monticello											
New Limerick			2,449				5,430	18,840			
New Sweden	250							4,300			
Orient											
Presque Isle	7,245									160	6,295
Sherman	200						1,000			25	800

Smyrna	400						50	49	750
Van Buren	3,400	\$50				1,100		187	3,887
Washburn								45	1,115
Weston									
Woodland						2,800		165	1,687
Plantations.									
Allagash									
Cary									
Castle Hill									
Caswell								34	589
Chapman						2,000			
Connor									
Crystal						450			
Cyr								60	1,042
Eagle Lake									
Garfield									
Glenwood								2	70
Hamlin								149	1,746
Hammond									
Macwaboc						150			
Merrill									
Moro									
Nashville								2	200
New Canada									
Oakfield						300	100		
Oxbow									
Perham						1,000			
Portage Lake									
Reed									
St. Francis								20	700
St. Johns									
Silver Ridge									
Wade									
Wallagrass								25	790
Westfield									

* Including bicycles.

AROOSTOOK COUNTY—CONCLUDED.

Towns.	Musical instruments.		Furniture.	Value of town property.	Value of other property.	Value of property exempt by vote.	Value of property exempted by assessors.	School houses.		Other educational institutions.	Total amount of personal property.
	No.	Value.						No.	Value.		
Amity								4	\$1,200		\$ 8,957
Ashland	18	\$570		\$200	\$241				5,500		55,455
Bancroft								4	500		6,073
Benedicta											13,293
Blaine		1,010		200		\$1,000			2,194		36,373
Bridgewater	25	1,135		2,000		2,000			3,500		51,887
Caribou		2,125	\$4,700	7,700	\$22,532		\$1,200	24	17,400		247,843
Dyer Brook								5	600		11,079
Easton				350	5,090			11	4,400		46,252
Fort Fairfield				1,000	32,725						240,959
Fort Kent	8	380	200					14	1,000		50,907
Frenchville											67,287
Grand Isle					400	400		75			23,866
Haynesville											9,689
Hersey				35				3	450		6,625
Hodgson	47	1,685		600				10	4,053		39,873
Houlton	257	22,880	2,930	20,383					32,000		790,313
Island Falls	15	335			116	28,000			2,100		47,822
Limestone	15	600			4,000			10	2,500		46,627
Linnets											39,318
Littleton							1,000		600		52,667
Ludlow	15	395			100			5	950		18,217
Madawaska	5	75			36,662				1,000		36,602
Mapleton	29	1,054		1,000					2,000		26,575
Mars Hill	32	1,255									46,249
Masardis							2,000	3	1,200		13,501
Monticello									3,000		38,875
New Limerick	27	1,280		125	4,200				1,675		57,399
New Sweden	18	411		800				184	2,000		23,941
Orient				400					600		5,353
Presque Isle	165	9,335	1,000		6,415	30,000					294,600
Sherman		285		800	195		1,600		3,000		45,095

Smyrna.....	15	465	500			4	900	17,559
Van Buren.....	10	875				8	435	53,383
Washburn.....	45	1,245	1,850	150			2,500	51,560
Weston.....								9,600
Woodland.....	28	417	700			9	1,800	30,767
Plantations.								
Allagash.....								
Cary.....								4,000
Castle Hill.....	17	417				6	1,800	13,351
Caswell.....	1	30						8,586
Chapman.....								7,686
Connor.....								
Crystal.....						5	765	12,301
Cyr.....						5	400	6,749
Eagle Lake.....								
Garfield.....						1	600	4,240
Glenwood.....	4	115				3	450	2,667
Hamlin.....	3	150						15,330
Hammond.....	4	170						3,253
Macwahoc.....						2	500	7,706
Merrill.....					2,000			6,845
Moro.....			250			3	472	4,354
Nashville.....	2	120				1	200	27,266
New Canada.....								
Oakfield.....								26,491
Oxbow.....							700	6,987
Perham.....	7	285		250		5	1,500	19,641
Portage Lake.....						2	1,000	6,097
Reed.....								
St. Francis.....								4,322
St. Johns.....								
Silver Ridge.....						3	600	1,934
Wade.....				200				6,441
Wallgrass.....						3	1,200	7,860
Westfield.....							700	

STATE ASSESSORS' REPORT.

CUMBERLAND COUNTY.

Towns.	Number of polls.	Rate of taxation—money.	Rate of taxation—highway, highway, in labor.	Real estate, resident.	Real estate, non-resident.	Personal estate, resident.	Personal estate, non-resident.	Total value.	Money at interest.	Town debt.
Baldwin	301	.0106	.0031	\$224,805	\$57,725	\$68,760	\$13,980	\$365,270	\$19,425	*863
Bridgton	814	.013	.....	859,457	86,305	319,426	14,315	1,279,503	83,825	24,000
Brunswick	1,400	.016	.....	2,372,525	251,510	808,076	23,335	3,455,446	225,610	63,806
Cape Elizabeth	196	.0138	.....	257,950	207,785	27,406	5,025	498,166	.....	8,700
Casco	220	.014	.0042	187,885	37,800	34,782	3,110	263,577	400	None.
Cumberland	470	.015	.....	409,725	92,720	181,195	1,255	684,895	71,250	21,677
Deering	1,769	.0185	.....	2,320,479	724,413	459,503	49,995	3,554,390	104,807	95,180
Falmouth	417	.0105	.002	512,335	157,250	163,545	6,825	839,955	28,605	1,869
Freeport	662	.0164	.....	796,592	65,166	293,693	1,140	1,156,591	66,667	7,000
Gorham	820	.015	.....	827,150	217,947	238,986	4,963	1,289,046	7,530	Surplus.
Gray	360	.0135	.003	434,625	42,645	89,163	700	567,133	17,925	2,000
Harpswell	489	.0146	.....	378,535	110,445	101,881	.....	590,861	3,200	8,000
Harrison	302	.016	.....	270,973	35,840	77,861	1,935	386,249	2,600	.....
Naples	233	.015	.006	128,560	11,690	78,925	2,200	221,375	27,075	.....
New Gloucester	366	.....	.....	399,740	48,895	465,280	940	914,855	339,800	None.
North Yarmouth	195	.0118	.011	222,365	41,780	69,992	.....	334,137	19,531	.....
Otisfield	200	.02	.011	162,775	31,290	43,540	1,417	235,022	5,100	.....
Portland	10,946	.02	.....	20,753,200	4,221,700	11,885,800	346,325	37,207,025	3,526,960	1,317,800
Pownal	215	.011	.0033	185,370	33,140	43,896	320	262,726	3,190	None.
Raymond	250	.016	.008	140,751	21,765	31,172	80,000	273,688	3,200	.....
Scarborough	474	.014	.019	477,417	251,368	89,936	12,725	831,446	13,295	13,452
Sebago	194	.021	.008	104,170	12,055	27,195	2,500	145,920	1,150	1,600
Standish	426	.02	.....	324,310	97,365	96,405	2,300	520,380	11,260	None.
South Portland	1,297	.022	.....	895,325	544,045	89,042	40,190	1,568,602	.....	46,685
Westbrook	1,920	.021	.....	1,477,870	965,070	337,133	680,850	3,460,923	59,500	127,400
Windham	505	.0175	.....	472,465	259,140	123,998	.....	855,603	11,558	5,600
Yarmouth	571	.016	.....	660,907	216,820	243,959	32,860	1,154,546	117,410	5,603
	26,012			\$36,258,261	\$8,843,314	\$16,490,550	\$1,329,205	\$62,921,330	\$4,770,873	

* Surplus.

CUMBERLAND COUNTY—CONTINUED.

Towns.	Stock in trade.	Live stock.	Railroad stock.		Street railroad company stock.		Railroad bonds.		Other bonds.		Bank stock.	
			No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Baldwin.....	\$11,700	\$31,760									26	\$1,700
Bridgton.....	85,300	74,381										20,600
Brunswick.....	219,450	72,258					\$3,000		\$1,500	1,620		186,797
Cape Elizabeth.....	700	9,580										
Casco.....	7,850	25,687										
Cumberland.....	6,950	40,680									383	29,055
Deering.....	67,750	81,293									855	81,268
Falmouth.....	5,125	46,340									115	9,330
Freeport.....	39,525	50,872										44,560
Gorham.....	37,325	82,894										87,125
Gray.....	15,150	43,778										3,600
Harpswell.....	10,055	27,614									102 $\frac{1}{2}$	10,250
Harrison.....	26,400	37,245										2,500
Naples.....	5,400	23,045									203	19,150
New Gloucester.....	7,800	46,505									624	60,295
North Yarmouth.....	2,900	32,040									88	8,571
Otisfield.....	2,850	35,352									1	100
Portland.....	4,517,234	172,666									15,270	1,443,775
Pownal.....	3,100	28,461									89	8,050
Raymond.....	4,100	23,712										
Scarborough.....	3,806	56,496									123	13,800
Sebago.....	1,850	20,090										
Standish.....	9,450	39,680									292	25,810
South Portland.....	11,900	31,270									356	25,210
Westbrook.....	70,725	35,520										28,725
Windham.....	47,450	47,120									78	7,800
Yarmouth.....	66,400	25,017									351	33,707
		\$1,241,296										

STATE ASSESSORS' REPORT.

CUMBERLAND COUNTY—CONTINUED.

Towns.	Gas company stock.		Water company stock.		Electric light company stock.		Other company stock.		Railroad property.	Street railroad company property.	Water company property.	Electric light company property.	Gas company property.	Companies not otherwise enumerated.
	No.	Value.	No.	Value.	No.	Value.	No.	Value.						
Baldwin			5	\$500			19	\$2,375	\$2,600					
Bridgton							33	1,089	23,000		\$15,000	\$10,000	\$5,000	\$2,500
Brunswick														
Cape Elizabeth														
Casco ..														
Cumberland			2	1,400				14,130	4,400					
Deering								18,005	23,150	\$17,500	1,200	3,000		
Falmouth							5	110						
Freeport								11,232						
Gorham									6,105		700			
Gray									1,500					
Harpswell														
Harrison														
Naples														
New Gloucester														
North Yarmouth														
Otisfield														
Portland		\$339,000		465,000		\$90,000			1,208,400	58,100	222,500	20,500	111,400	
Pownal														
Raymond														
Scarborough														
Sebago														
Standish			8	800					8,500		26,500			
South Portland	10	500					47	1,150	69,000		1,200			*35,800
Westbrook									10,200	8,000		4,500		
Windham														
Yarmouth				1,400				7,805	1,800					

* Atwood Lead Company. D. W. Clark Ice Company. Clark & Chapman Ice Company.

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														
Brunswick	69,000	\$1,559,000					1	\$23,000		\$1,500	2	\$6,000	3	\$10,500
Cape Elizabeth											4	4,500		3,400
Casco											2	1,600	2	2,500
Cumberland								16,500			5	7,800		59,200
Deering														
Falmouth											2	2,000	3	4,700
Freeport											4	2,500		
Gorham														
Gray														
Harpwell														
Harrison														
Naples														
New Gloucester														
North Yarmouth														
Otisfield														
Portland														
Pownal														
Raymond											2	840		
Scarborough														
Sebago												3,425		
Standish											5½	11,400	2	900
South Portland						*\$10,000								55,000
Westbrook		42,500		\$329,000						1,066,370		5,950	12	29,000
Windham					2	30,000	1	84,000					4	3,350
Yarmouth							1	155,345					13	43,000

* Plush Mill Company.

† Silk mill. Hosiery.

‡ Bag mill, \$23,000; machine shop, \$10,000; Manufacturing Company property, \$10,000.

CUMBERLAND COUNTY—CONTINUED.

Towns.	Machinery.	Finished products in mills.	Material in stock.	Shipping.		Value of wharf property.	Logs and lumber.	Wood and bark.	Estates held in trust.	Carriages.	
				Tons.	Value.					No.	Value.
Baldwin.....	\$ 500						\$8,625				
Bridgton.....	4,125				\$ 1,600		1,450		\$32,500		\$14,290
Brunswick.....	2,400			2,436	58,702					151	12,205
Cape Elizabeth.....					931					38	1,900
Casco.....							1,856				
Cumberland.....	50				10,070		900			56	2,875
Deering.....	43,400				10,650			\$125		267	19,740
Falmouth.....	5,100			165½	11,065		50	240	52,500	74	3,095
Freeport.....					51,089		1,050				6,985
Gorham.....	5,225						5,640	500	2,000	141	6,495
Gray.....							5,450	700		10	555
Harpwell.....					40,430					177	5,430
Harrison.....	1,000					\$300	1,700		500	63	1,840
Naples.....	100				700	150	2,050				
New Gloucester.....	900						3,765	935		40	2,025
North Yarmouth.....	900									42	2,070
Otisfield.....										17	445
Portland.....	438,010			21,568	624,100	907,300			426,300	1,909	124,555
Pownal.....							160				
Raymond.....										64	3,165
Scarborough.....											445
Sebago.....					500		1,600		2,800		290
Standish.....				44	300					6	
South Portland.....				1,331	7,899	2,500					
Westbrook.....		200,030	69,500				11,500		400		8,000
Windham.....							1,200	200	1,800	34	1,320
Yarmouth.....					5,275				9,650	44	2,685

CUMBERLAND COUNTY—CONCLUDED.

Towns.	Musical instruments.		Furniture.	Value of town property.	Value of other property.	Value of property exempt by vote.	Value of property exempted by assessors.	School houses.		Other educational institutions.	Total amount of personal property.
	No.	Value.						No.	Value.		
Baldwin		\$2,155		\$3,000	\$4,500		\$500		\$3,025		\$62,740
Bridgton		13,830		2,000	*1,640		\$5,000		15,000	\$6,000	338,741
Brunswick	165	16,450	\$14,350	78,502					63,806		831,411
Cape Elizabeth	42	2,750	300		16,270			4	4,300		32,431
Casco	47	2,105									37,892
Cumberland	73	4,390	700	3,600					4,000	6,500	182,450
Deering	522	49,510	24,950	27,617					60,000		509,498
Falmouth	93	5,210		2,500	8,700				7,575		170,370
Freeport		11,455	10,250	3,000		18,000		19	12,000		294,833
Gorham	59	5,900		6,000	3,375		4,250		16,539		243,949
Gray	28	2,505	200	3,000				11	2,800	15,000	89,863
Harpwell	83	4,300		500				16	6,500	300	101,881
Harrison	93	4,760	1,500	2,500	751	6,000			5,500		79,796
Naples	45	1,890		2,000	1,815				3,500		81,125
New Gloucester	64	3,860		1,200	150	1,200	200				466,220
North Yarmouth	56	2,785		250	1,195				2,300		69,992
Otisfield	25	1,010									44,957
Portland		196,610	294,215				504,800				12,232,125
Pownal		1,415		2,500				11	3,000		44,216
Raymond											111,172
Scarborough	105	4,605	5,800	5,300					6,030		102,661
Sebago		1,260		1,600				9	2,500		29,695
Standish	140	4,915		2,500	800	1,200		13	5,823		98,705
South Portland	147	12,900		17,000					25,400		129,232
Westbrook		21,000		13,500	18,600				80,000		1,017,983
Windham	51	2,080		3,000	5,270	30,000			8,000		123,998
Yarmouth	58	4,700		2,100	900		4,000		15,000	7,500	276,819

* Bicycles.

† Telescope.

FRANKLIN COUNTY.

Towns.	Number of polls.	Rate of taxation—money.	Rate of taxation—highway, in labor.	Real estate, resident.	Real estate, non-resident.	Personal estate, resident.	Personal estate, non-resident.	Total value.	Money at interest.	Town debt.
Avon	151	.0215	.....	\$79,780	\$21,050	\$28,503	\$168	\$129,501	\$2,300	Surplus.
Carthage	114	.032	.....	45,746	32,105	17,605	.....	95,456	.....	\$5,858
Chesterville.....	198	.021	.....	176,470	43,735	46,150	2,040	268,395	4,500	3,000
Eustis	122	.013	.....	64,525	11,198	25,731	.....	101,454	1,100	Surplus.
Farmington.....	863	.0146	.....	1,177,985	107,535	529,185	2,355	1,817,060	141,350	15,000
Freeman	127	.012	.01	61,076	9,133	20,355	380	90,944	500	650
Industry	157	.025	.075	70,100	10,840	23,433	350	104,723	1,800	9,444
Jay	646	.0145	.....	379,355	502,855	93,785	682	976,677	5,201	.....
Kingfield	180	.0135	.....	150,874	24,445	43,453	800	219,572	5,100	.....
Madrid	96	.035	.....	35,845	16,991	19,860	.....	72,696	.....	.....
New Sharon.....	281	.02	.....	285,190	29,395	65,306	.....	379,891	2,400	7,932
New Vineyard.....	167	.021	.....	114,906	12,905	37,086	925	165,822	2,240	None.
Phillips	355	.015	.003½	306,175	17,287	180,251	.....	503,713	8,700	11,262
Rangeley	243	.017	.003	97,219	42,135	44,047	1,288	184,689	6,400	1,518
Salem	54	.023	.....	27,605	6,223	8,722	3,135	45,685	.....	2,006
Strong	203	.013	.....	164,000	11,085	53,378	.....	228,463	13,300	3,200
Temple	125	.0155	.....	84,765	17,685	27,445	260	130,155	2,650	1,650
Weld	231	.018	.012	106,750	20,865	45,833	430	173,878	.....	3,666
Wilton	501	.0145	.....	437,035	34,365	156,136	750	628,286	23,390	.....
Plantations.										
Coplin	18	.029	.075	11,550	7,565	4,503	.....	23,618	.....	.....
Dallas	39	.014	.....	10,320	8,691	4,757	.....	23,768	.....	.....
Greenville.....	*14	.0095	.....	2,815	2,895	1,965	.....	7,675	.....	.....
Letter E.....	6	.01	.011	1,585	9,305	966	.....	11,856	.....	None.
Perkins	24	.....	.....	8,450	2,290	5,660	.....	16,400	.....	.....
Rangeley	*17	.....	.....	3,740	10,970	1,762	.....	16,472	.....	.....
	4,932			\$3,903,861	\$1,013,548	\$1,485,877	\$13,563	\$6,416,849	\$220,931	.....

* Returns of 1894.

FRANKLIN COUNTY—CONTINUED.

Towns.	Stock in trade.	Live stock.	Railroad stock.		Street railroad company stock.		Railroad bonds.		Other bonds.		Bank stock.	
			No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Avon.....		\$24,921									15	\$1,450
Carthage.....	\$465	12,186										
Chesterville.....	2,280	34,555										2,200
Eustis.....	9,120	13,226										
Farmington.....	121,575	98,303									1,386	130,750
Freeman.....		20,735										
Industry.....	950	18,628									5	500
Jay.....	12,100	69,656									15	1,500
Kingfield.....	11,400	21,320									12	1,200
Madrid.....	100	13,884										
New Sharon.....	5,400	44,636									79	7,900
New Vineyard.....	2,400	26,761										1,800
Phillips.....	37,526	44,025									953	85,770
Rangeley.....	11,800	23,730									3	300
Salem.....	1,500	7,045										
Strong.....	7,530	26,998									42	4,800
Temple.....	750	20,283										
Weld.....	5,100	35,618									4	400
Wilton.....	41,300	66,296									105	10,500
Plantations.												
Coplin.....		4,511										
Dallas.....		4,757										
Greenvale.....		1,965										
Letter E.....		966										
Perkins.....		4,127									10	1,000
Rangeley.....		1,762										
		\$640,897										

STATE ASSESSORS' REPORT.

FRANKLIN COUNTY—CONTINUED.

Towns.	Gas company stock.		Water company stock.		Electric light company stock.		Other company stock.		Railroad property.	Street railroad company property.	Water company property.	Electric light company property.	Gas company property.	Companies not otherwise enumerated.
	No.	Value.	No.	Value.	No.	Value.	No.	Value.						
Avon														
Carthage														
Chesterville				\$1,200				\$200						
Eustis														
Farmington											\$20,000	\$1,200		
Freeman														
Industry														
Jay								1,400						
Kingfield			1	100					\$700					
Madrid														
New Sharon														
New Vineyard														
Phillips								4,230	3,600					
Rangeley									800					
Salem														
Strong							2	50	600					
Temple														
Weld														
Wilton							11	1,100	1,500					
Plantations.														
Coplin														
Dallas														
Greenvale														
Letter E														
Perkins														
Rangeley														

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	\$2,400		
Carthage.....											4	1,875		
Chesterville.....											4	5,000	5	\$7,000
Eustis.....											2	2,650	1	450
Farmington.....											3	2,700	3	27,500
Freeman.....														
Industry.....														
Jay.....							4	\$425,000			2	400		
Kingfield.....											3	1,400		
Madrid.....											3	3,500	3	4,350
New Sharon.....											8	10,500		
New Vineyard.....											1	900	2	1,000
Phillips.....						\$900					2	1,200	2	2,500
Rangeley.....												3,150		2,400
Salem.....											2	4,500		
Strong.....											1	500	1	400
Temple.....											1	1,200	3	3,800
Weld.....												2,100		
Wilton.....					6	32,250					2	950	1	3,700
											2	2,600		
Plantations.														
Coplin.....														
Dallas.....														
Greenville.....														
Letter E.....											1	2,000		
Perkins.....											1	600		
Rangeley.....														

FRANKLIN COUNTY—CONTINUED.

Towns.	Machinery.	Finished products in mills.	Material in stock.	Shipping.		Value of wharf property.	Logs and lumber.	Wood and bark.	Estates held in trust.	Carriages.	
				Tons.	Value.					No.	Value.
Avon											
Carthage							\$3,194		\$850		
Chesterville.....							600	\$2,000			
Eustis									900	20	\$ 580
Farmington.....										293	10,985
Freeman										94	1,714
Industry							425			38	995
Jay			\$1,425								
Kingfield							3,500				
Madrid							5,430				
New Sharon.....							350			24	2,900
New Vineyard.....							4,800				
Phillips											
Rangeley.....							2,117				
Salem							2,610				
Strong		\$250					450				
Temple							2,150				1,112
Weld							3,950				520
Wilton	\$2,300						3,000	1,800	1,000		5,770
Plantations.											
Coplin											
Dallas											
Greenville.....											
Letter E.....											
Perkins											
Rangeley.....							300			8	233

FRANKLIN COUNTY—CONCLUDED.

Towns.	Musical instruments.		Furniture.	Value of town property.	Value of other property.	Value of property exempt by vote.	Value of property exempted by assessors.	School houses.		Other educational institutions.	Total amount of personal property.
	No.	Value.						No.	Value.		
Avon.....				\$400				11	\$300		\$28,671
Carthage.....		\$355		125					1,000		17,605
Chesterville.....		655							3,000		48,190
Eustis.....	10	605	\$200	550					550		25,222
Farmington.....	114	9,895	3,150		\$15,532			21	16,000	\$50,000	581,540
Freeman.....	16	575	495	200					1,100		20,735
Industry.....	18	485						8	1,600		23,783
Jay.....		3,185									94,467
Kingfield.....	29	1,633						2	2,000		44,253
Madrid.....	10	446						4	700		19,860
New Sharon.....	45	1,630		450	20,520	\$4,000		4	1,500		65,306
New Vineyard.....					11,250				1,615		38,011
Phillips.....				750					12,219		180,251
Rangeley.....				1,200					1,575		45,335
Salem.....				125							11,857
Strong.....								7	1,250	300	53,378
Temple.....		760		125		400	\$300		600		27,705
Weld.....		675									46,263
Wilton.....		2,560		5,000	170	5,500			4,820		156,886
Plantations.											
Coplin.....								1	200		4,503
Dallas.....								2	800		4,757
Greenvale.....											
Letter E.....								1	250		966
Perkins.....								3	200		5,660
Rangeley.....											

HANCOCK COUNTY.

Towns.	Number of polls.	Rate of taxation—money.	Rate of taxation—highway, in labor.	Real estate, resident.	Real estate, non-resident.	Personal estate, resident.	Personal estate, non-resident.	Total value.	Money at interest.	Town debt.
Amherst	116	.011	.0068	\$46,824	\$14,839	\$23,624	.....	\$85,287	\$ 400	.....
Aurora	59	.00975	.00725	19,631	10,742	8,516	\$ 29	38,918	1,588	.....
Bluehill	492	.014	.....	346,545	84,770	117,275	3,985	552,575	15,915	.....
Brooklin	283	.0192	.....	124,215	13,110	29,615	1,040	167,980	.....	None.
Brooksville	314	.021	.003	134,550	20,475	42,756	760	197,841	5,751	.....
Bucksport	800	.0258	.....	589,345	51,772	280,905	2,000	924,022	92,820	\$133,900
Castine	263	.021	.....	188,160	73,699	96,238	4,181	362,278	32,859	3,651
Cranberry Isles	129	.015	.008	61,948	15,371	26,909	60	104,288	3,262	None.
Deer Isle	1,025	.0315	.....	335,549	28,394	116,959	411	481,313	.....	.....
Dedham	93	.031	.....	32,560	23,205	12,814	.....	68,579	.....	261
Eastbrook	63	.015	.0085	23,761	12,786	8,564	2,078	47,189	.....	.....
Eden	817	.026	.....	1,126,804	1,627,147	225,557	2,777	2,982,285	24,500	65,750
Ellsworth	1,354	.0235	.....	1,148,989	121,775	535,869	800	1,807,433	99,100	66,750
Franklin	321	.015	.....	187,785	24,247	92,170	503	304,705	15,950	.....
Gouldsboro	368	.016	.....	174,480	25,491	42,827	470	243,268	.....	2,000
Hancock	267	.0225	.....	121,163	78,822	29,056	.....	229,041	.....	2,456
Isle au Haut	42	.024	.....	12,328	40,522	3,207	3,861	59,918	.....	None.
Lamoine	159	.019	.....	103,963	26,243	28,711	.....	158,917	2,550	None.
Mariaville	80	.022	.....	32,823	16,647	9,380	.....	58,850	.....	250
Mount Desert	382	.017	.....	298,594	258,922	49,847	10,050	617,413	.....	.....
Orland	390	.023	.....	170,076	31,575	61,406	1,145	264,202	2,500	4,879
Otis	67	.047	.01	7,130	10,796	3,741	365	22,032	.....	3,000
Penobscot	354	.019	.....	178,704	13,050	45,170	.....	236,924	4,000	131
Sedgwick	256	.0163	.0039	125,864	13,158	41,282	770	181,074	1,325	.....
Sorrento	40	.015	.....	43,145	95,860	7,746	3,100	149,851	500	.....
Sullivan	372	.013	.....	174,506	42,742	51,321	4,275	272,844	3,150	1,400
Surry	267	.0192	.003	124,827	17,659	32,872	160	175,518	.....	2,500
Swan's Island	171	.019	.....	84,130	10,405	36,934	1,575	133,044	.....	1,060
Tremont	618	.019	.....	319,610	81,615	93,239	1,625	406,089	2,125	1,078
Trenton	142	.016	.005½	81,678	30,026	15,131	2,516	129,351	.....	.....
Verona	76	.019	.....	43,770	12,290	6,383	.....	62,443	.....	None.
Waltham	67	.011	.01	46,976	15,593	12,517	.....	75,086	.....	.....
Winter Harbor	148	.0147	.....	89,043	95,475	23,002	1,523	209,045	200	500

Plantations.										
Long Island.....	52	.013	.01	4,910	17,200	2,827	1,045	25,982	.....	.....
No. 21, M. D	20	.....	.....	1,606	327	759	286	2,978	.....	150
No. 33	30	.0011	.....	6,225	475	1,668	25	8,393	.....	100
	<u>10,497</u>			<u>\$6,612,217</u>	<u>\$3,057,225</u>	<u>\$2,216,797</u>	<u>\$50,717</u>	<u>\$11,936,956</u>	<u>\$308,645</u>	.....

HANCOCK COUNTY—CONTINUED.

Towns.	Stock in trade.	Live stock.	Railroad stock.		Street railroad company stock.		Railroad bonds.		Other bonds.		Bank stock.	
			No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Amherst	\$1,775	\$9,377										
Aurora.....	882	5,792										
Bluehill.....	19,925	46,120							\$6,150			
Brooklin.....	3,965	11,520										
Brooksville.....	7,850	21,175									3	\$300
Bucksport.....	48,020	45,374									527	52,700
Castine.....	18,565	9,552		\$9,395							123	12,300
Cranberry Isles.....	3,000	1,445										200
Deer Isle.....	13,515	28,812										
Dedham.....	200	11,014										
Eastbrook.....	250	7,444										
Eden.....	53,900	50,306									447	38,486
Ellsworth.....	135,150	65,200										71,700
Franklin.....	9,080	19,679									86	9,555
Gouldsboro.....	4,950	21,726										
Hancock.....	1,775	12,064									66	6,600
Isle au Haut.....	250	2,814										
Lamoine.....	3,775	8,971									34	3,400
Mariaville.....	375	8,485										
Mount Desert.....	10,950	19,406									4	400
Orland.....	3,100	35,742									42	4,920
Otis.....	200	3,166										
Penobscot.....	13,226	23,479										1,300
Sedgwick.....	8,025	21,133									17	1,700
Sorrento.....	600	2,446										
Sullivan.....	11,150	19,543									16	1,600
Surry.....	2,825	21,759									15	1,500
Swan's Island.....	9,400	6,679										
Tremont.....	29,695	18,835									98	7,350
Trenton.....	733	12,851									12	1,200
Verona.....	1,000	3,928									1	100
Waltham.....	450	8,836									2	210
Winter Harbor.....	3,757	3,322										

Plantations.										
Long Island.....	1,475	1,392								
No. 21, M. D.....		1,253								
No. 33.....										
		<u>\$590,714</u>								

HANCOCK COUNTY—CONTINUED.

Towns.	Gas company stock.		Water company stock.		Electric light company stock.		Other company stock.		Railroad property.	Street railroad company property.	Water company property.	Electric light company property.	Gas company property.	Companies not otherwise enumerated.
	No.	Value.	No.	Value.	No.	Value.	No.	Value.						
Amherst														
Aurora														
Bluehill														
Brooklin								\$4,000						
Brooksville								500						
Bucksport										\$3,000				
Castine														
Cranberry Isles							34	3,400						
Deer Isle														
Dedham									\$780					
Eastbrook														
Eden							8½	537				\$ 7,550		
Ellsworth									6,500		5,000	17,500		\$8,500
Franklin														
Gouldsboro														
Hancock											1,000			
Isle au Haut														
Lamoine														
Mariaville														
Mount Desert														
Orland														
Otis														
Penobscot														
Sedgwick							6	600						
Sorrento														
Sullivan							21	840						2,645
Surry														
Swan's Island														
Tremont				\$500				75						
Trenton							48	960						
Verona														
Waltham														
Winter Harbor										4,000				

Plantations.

Long Island.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
No. 21, M. D .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
No. 33 .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

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	\$400		*\$3,500
Aurora.....														
Bluehill.....											2	1,350		
Brooklin.....														
Brooksville.....											1	500		
Bucksport.....														
Castine.....														1,200
Cranberry Isles.....														
Deer Isle.....														
Dedham.....											2	600	1	500
Eastbrook.....											2	3,050		
Eden.....												2,750		
Ellsworth.....					1	\$1,000						50,000	3	8,000
Franklin.....														
Gouldsboro.....											2	400		
Hancock.....														
Isle au Haut.....														
Lamoine.....														
Mariaville.....														
Mount Desert.....												1,180		300
Orland.....											6	2,500	1	450
Otis.....											1	300	1	250
Penobscot.....														
Sedgwick.....											3	1,125		
Sorrento.....														
Sullivan.....											2	600	2	175
Surry.....											1	1,000	2	28c
Swan's Island.....														
Tremont.....														
Trenton.....														
Verona.....														
Waltham.....											1	800		
Winter Harbor.....														

Plantations.

Long Island.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
No. 21, M. D.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
No. 33.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

* Tannery.

HANCOCK COUNTY—CONTINUED.

Towns.	Machinery.	Finished products in mills.	Material in stock.	Shipping.		Value of wharf property.	Logs and lumber.	Wood and bark.	Estates held in trust.	Carriages.	
				Tons.	Value.					No.	Value.
Amherst ...	\$75						\$105	\$8,522	\$1,500	39	\$1,355
Aurora											
Bluehill							2,000			188	8,885
Brooklin	\$1,200		\$2,000	347	\$1,510	\$1,700				121	3,340
Brooksville				520	4,160	1,200				89	1,780
Bucksport				3,417	26,981		300	2,000		68	4,260
Castine	100			1,067	3,201	4,800				93	3,277
Cranberry Isles				292 ¹ / ₁₆	2,362					5	70
Deer Isle					54,866	1,975				326	6,688
Dedham							100			32	995
Eastbrook							1,830	300			
Eden				236 ¹ / ₂	8,555	10,150				432	18,685
Ellsworth	3,000				66,200	13,000	48,000				17,975
Franklin					7,979	1,500	4,790	1,699		57	2,350
Gouldsboro				358	2,484					319	7,692
Hancock				541	5,792					19	715
Isle au Haut					4,004						
Lamoine	100			829	6,890					31	1,275
Mariaville										6	260
Mount Desert	800			296 ¹ / ₂	4,019	400				317	8,255
Orland											
Otis							365			3	170
Penobscot			450	84	333	450	500	50			920
Sedgwick				507	1,674	2,075	50			145	4,135
Sorrento					3,500	600				39	1,790
Sullivan	170				4,011	4,325	300			287	5,415
Surry					2,120					110	2,925
Swan's Island				479	18,315					11	505
Tremont				1,030	18,610	2,285				221	6,185
Trenton					30						
Verona				234	795	200		200		1	20
Waltham							294			45	1,980
Winter Harbor	4,125			264	1,054	2,755	150			67	1,351

Plantations.										
Long Island.....	.....	.....	.....	.....	550	330	.....	.....	.....	.....
No. 21, M. D .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
No. 33 .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

HANCOCK COUNTY—CONCLUDED.

Towns.	Musical instruments.		Furniture.	Value of town property.	Value of other property.	Value of property exempt by vote.	Value of property exempted by assessors.	School houses.		Other educational institutions.	Total amount of personal property.
	No.	Value.						No.	Value.		
Amherst.....	20	\$590		\$1,220			\$875	4	\$800		\$23,624
Aurora.....	6	282						3	500		8,545
Bluehill.....	117	8,070			\$3,500		1,650				121,260
Brooklin.....		2,685		600	595		145		3,000		30,655
Brooksville.....	60	1,800						5	2,500		42,816
Bucksport.....	29	3,600	\$5,200	4,500	1,150	\$5,000	15,700		7,585		282,905
Castine.....	71	2,925	5,550	2,800	2,795		200		5,600	\$15,000	100,419
Cranberry Isles.....	38	1,910	790			10,260	1,800	4	1,500		26,969
Deer Isle.....	180	7,649		3,000	5,640		400		7,683		117,370
Dedham.....	11	505		150							12,814
Eastbrook.....	17	875						4	1,445		10,642
Eden.....	209	18,640	11,775		2,950	150,030			30,000		228,334
Ellsworth.....		24,125		25,000		20,000	5,000		17,000	1,500	536,669
Franklin.....	75	4,026		800	17,561			9	4,500		92,673
Gouldsboro.....	88	3,795		1,200	3,280			10	6,000		43,927
Hancock.....	52	2,110		1,200				7	5,381		29,056
Isle au Haut.....							250				7,068
Lamoine.....	40	1,850		1,000				5	4,000		28,711
Mariaville.....	8	250					115		1,236		9,380
Mount Desert.....	87	6,275	8,298		2,264		1,203	10	5,715		59,897
Orland.....					8,454			14	4,500		62,551
Otis.....	4	110									4,106
Penobscot.....					462			11	3,500		45,170
Sedgwick.....	78	3,410		500				9	3,964		42,052
Sorrento.....	14	1,010	1,000					2	600	12,000	10,846
Sullivan.....	91	3,625	500		5,460			250	5,000		55,596
Surry.....	46	1,903		600					4,400		33,032
Swan's Island.....	46	2,600			945			3	2,600		38,509
Tremont.....	152	7,129	1,430	400	2,930		400	150	4,170		94,864
Trenton.....	33	1,873				2,430		7	2,000		17,647
Verona.....	9	340					500				6,383
Waltham.....	15	745		1,000				2	1,600		12,517
Winter Harbor.....	42	2,035	1,700		10,938			1	1,500		24,527

Plantations.										
Long Island.....	2	125								3,872
No. 21, M. D.....							1	30		
No. 33.....	6	135						300		

KENNEBEC COUNTY.

Towns.	Number of polls.	Rate of taxation—money.	Rate of taxation—highway, in labor.	Real estate, resident.	Real estate, non-resident.	Personal estate, resident.	Personal estate, non-resident.	Total value.	Money at interest.	Town debt.
Albion	265	.0125	.00525	\$ 263,420	\$ 12,865	\$ 65,792	.....	\$ 342,077	\$ 5,850	\$ 10,000
Augusta	2,810	.0206		3,444,990	942,219	1,548,283	\$439,942	6,375,434	352,155	279,495
Belgrade	274	.....	.0163	274,377	22,027	68,501	835	365,740	600	3,000
Benton	266	.02	.048	305,470	35,560	41,592	290	382,912	1,200	6,509
Chelsea	212	.0192	.004	152,250	45,760	21,795	50	219,855	.....	600
China	371	.0176	.0022	350,235	33,840	82,985	995	468,055	8,825	15,000
Clinton	470	.0136	.0031	431,687	19,635	87,155	100	538,577	11,109	3,500
Farmingdale	218	.0115	.....	326,495	82,733	95,833	1,630	506,691	18,772	.....
Fayette	188	.0187	.....	135,050	23,105	30,648	7,070	195,873	3,180	1,961
Gardiner	1,823	.0205	.....	2,205,734	206,893	947,202	64,290	3,424,059	79,750	77,500
Hallowell	723	.017	.....	958,225	151,175	399,546	57,450	1,566,396	32,850	20,000
Litchfield	284	.016	.....	278,435	37,300	45,345	.....	361,080	1,200	2,931
Manchester	149	.0143	.0021	166,875	32,865	41,045	1,000	241,785	3,675	None.
Monmouth	363	.015	.....	476,730	57,110	119,740	1,300	654,880	12,020	.....
Mount Vernon	267	.0125	.008	199,345	15,810	55,278	325	270,758	2,775	.....
Oakland	605	.0183	.....	472,307	70,820	214,903	15,777	773,807	2,000	10,000
Pittston	380	.013	.048	280,180	120,610	48,820	809	450,419	.....	None.
Randolph	332	.016	.....	210,570	66,170	42,904	5,592	325,236	500	None.
Readfield	305	.015	.0025	327,375	46,100	75,109	769	449,353	4,700	None.
Rome	130	.03	.0122	56,778	10,480	15,119	.....	82,377	.....	1,950
Sidney	305	.01683	.00485	307,719	31,254	51,483	578	391,034	4,062	.....
Vassalboro	614	.0172	.....	627,985	73,044	214,318	1,600	916,947	7,905	16,832
Vienna	117	.014	.009	78,973	13,800	25,804	.....	118,577	.....	None.
Waterville	2,749	.02	.....	3,409,075	305,050	921,265	77,000	4,712,390	122,655	.....
Wayne	216	.018	.....	153,150	16,530	38,025	.....	207,705	600	None.
West Gardiner	225	.0155	.....	211,000	35,960	31,415	40	278,415	.....	3,050
Winsdor	109	.021	.....	170,235	8,275	41,010	.....	219,520	400	300
Winslow	510	.015	.....	407,960	650,050	83,375	20,075	1,161,460	14,185	7,850
Winthrop	564	.0163	.....	593,010	55,325	407,310	100	1,055,745	46,600	9,566
Unity Plantation	17	.01	.011	6,938	6,490	1,822	.....	15,250	.....	.....
	15,856			\$17,272,573	\$3,228,795	\$5,863,422	\$697,617	\$27,062,407	\$737,559	

KENNEBEC COUNTY—CONTINUED.

Towns.	Stock in trade.	Live stock.	Railroad stock.		Street railroad company stock.		Railroad bonds.		Other bonds.		Bank stock.	
			No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Albion.....	\$ 4,000	\$ 46,047									29	\$ 2,900
Angusta.....	336,795	130,965	3,776	\$329,655			\$35,942		\$1,900	3,578	386,908	
Belgrade.....	4,600	33,803								14	1,400	
Benton.....	2,650	27,767								49	4,900	
Chelsea.....	100	19,045								27	2,700	
China.....	8,350	56,555								25	2,730	
Clinton.....	13,025	44,630								148	14,345	
Farmingdale.....	500	29,957								329	34,025	
Fayette.....		29,983										
Gardiner.....	176,175	71,739								1,958½	177,165	
Hallowell.....	74,800	42,750							1	1,000	1,088½	
Litchfield.....	3,150	40,695								3	300	
Manchester.....	485	28,295								44	4,400	
Monmouth.....	13,850	59,550								290	29,000	
Mount Vernon.....	9,575	40,639										
Oakland.....	75,300	43,248								599	61,580	
Pittston.....	2,926	40,533								10	1,000	
Randolph.....	12,500	13,702									8,300	
Readfield.....	13,250	48,578								86	8,600	
Rome.....	350	14,769										
Sidney.....	500	42,009								54	5,400	
Vassalboro.....	17,325	70,933								41½	5,259	
Vienna.....	1,250	23,484										
Waterville.....	295,950	62,815	20	2,000			3	1,900	1	500	2,532	
Wayne.....	6,050	27,000								13	1,300	
West Gardiner.....	600	29,340									200	
Windsor.....	1,650	38,960										
Winslow.....	4,600	52,565									136	
Winthrop.....	83,700	62,010								1,644	156,550	
Unity Plantation.....		1,822										
		\$1,272,278										

STATE ASSESSORS' REPORT.

KENNEBEC COUNTY—CONTINUED.

Towns.	Gas company stock.		Water company stock.		Electric light company stock.		Other company stock.		Railroad property.	Street railroad company property.	Water company property.	Electric light company property.	Gas company property.	Companies not otherwise enumerated.
	No.	Value.	No.	Value.	No.	Value.	No.	Value.						
Albion.....							40	\$4,000						
Augusta.....								108,625	\$24,890		\$50,000	\$30,000	\$10,000	
Belgrade.....														
Benton.....														
Chelsea.....														
China.....							20	1,000						
Clinton.....									1,200					
Farmingdale.....									600					
Fayette.....														
Gardiner.....							663	32,850	20,250		37,400	3,000	12,000	
Hallowell.....								\$4,000	75	7,500	8,600	\$5,000	5,000	
Litchfield.....														\$71,000
Manchester.....														
Monmouth.....														
Mount Vernon.....														
Oakland.....														
Pittston.....														
Randolph.....									4,500		2,000			
Readfield.....									2,500					
Rome.....														
Sidney.....														
Vassalboro.....									1,700					
Vienna.....														
Waterville.....							13	1,300	141,650		21,200			
Wayne.....														
West Gardiner.....														
Windsor.....														
Winslow.....									3,650					
Winthrop.....							277	13,700						
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.....												\$ 800		
Augusta.....	97,164	\$1,100,000								*\$53,000		20,000		\$6,450
Belgrade.....											2	3,500	2	2,500
Benton.....							1	45,000						
Chelsea.....														
China.....														
Clinton.....											1	1,000	1	500
Farmingdale.....														
Fayette.....														
Gardiner.....					3	8,000	1	60,000	4	185,600	5	47,300	15	59,590
Hallowell.....		31,700										23,000	†6	61,600
Litchfield.....											3	1,750	1	‡ 2,000
Manchester.....											2	950		
Monmouth.....					1	3,400					1	1,400	4	7,000
Mount Vernon.....											4	3,950	9	5,100
Oakland.....					10	20,000								
Pittston.....														
Randolph.....											2	9,000	1	1,500
Readfield.....					2	1,200					1	500	1	200
Rome.....														
Sidney.....														
Vassalboro.....					18	90,000					5	4,300		2,400
Vienna.....														
Waterville.....														
Wayne.....											1	575	4	4,150
West Gardiner.....														
Windsor.....														
Winslow.....							*1	220,000			3	3,200	3	5,650
Winthrop.....						83,900								‡‡88,500
Unity Plantation.....														

* Pulp and paper mills.

‡ Hoe and fork factory.

† Oil cloth factories, machine shops, sand paper mill, writing mill, ice houses.

‡‡ Oil cloth factory company.

KENNEBEC COUNTY—CONCLUDED.

Towns.	Musical instruments.		Furniture.	Value of town property.	Value of other property.	Value of property exempt by vote.	Value of property exempted by assessors.	School houses.		Other educational institutions.	Total amount of personal property.
	No.	Value.						No.	Value.		
Albion	25	\$ 995		\$ 2,200				11	\$ 1,665		\$ 65,792
Augusta		35,615	\$77,465	33,300	\$72,272	\$482,706	\$21,740		100,000	\$5,000	1,988,225
Belgrade	40	1,965									69,336
Benton		665		800				9	3,315		41,882
Chelsea				600					1,800		21,845
China		3,015		2,500					3,000	4,500	83,980
Clinton		1,940		4,500		\$9,700		800	2,800		87,255
Farmingdale.....		3,630	\$3,150	500	\$1,000			4	3,000		97,463
Fayette	18	615		900				8	4,350		37,718
Gardiner	163	15,775	34,475	11,950	295,655		57,453	11	35,250	6,000	1,011,492
Hallowell	168	16,875	10,750	14,150	27,825				18,250		456,966
Litchfield				1,400					4,000	1,000	45,345
Manchester		1,725			1,260			6	3,000		42,045
Monmouth	61	3,430		1,000					3,000	1,000	121,040
Mount Vernon	39	1,380		500					4,000		55,603
Oakland		4,585		1,500		15,000	2,500		6,000		230,680
Pittston	39	1,777		2,100					4,200		49,629
Randolph	66	2,420		625				2	3,500		48,496
Readfield				800				5	4,000	50,000	75,876
Rome				200				6	895		15,119
Sidney				500		2,200	2,576		1,672		52,061
Vassalboro	72	4,280		3,000			4,650		4,994	10,000	215,918
Vienna	28	1,070		1,200			1,398	10	847		25,804
Waterville	127	13,000	17,850		107,330	40,000					998,265
Wayne	36	2,050		800	100	1,500	1,000		4,000		38,025
West Gardiner	31	1,155		400					1,200		31,455
Windsor				250		800	200	10	1,000		41,010
Winslow				4,000	1,900	35,000	2,845		7,000		103,450
Winthrop	43	4,300	500		100				14,000		407,410
Unity Plantation								1	20		1,822

STATE ASSESSORS' REPORT.

KNOX COUNTY.

Towns.	Number of polls.	Rate of taxation—money.	Rate of taxation—highway, in labor.	Real estate, resident.	Real estate, non-resident.	Personal estate, resident.	Personal estate, non-resident.	Total value.	Money at interest.	Town debt.
Appleton	305	.019	.0074	\$180,235	\$13,185	\$50,051	\$ 97	\$243,568	\$1,100	\$1,500
Camden	780	.016		1,180,170	209,744	268,708	3,625	1,662,247	4,170	20,032
Cushing	211	.021		87,210	19,763	18,912	384	126,269	980	
Friendship	241	.016	.0025	131,460	26,830	45,542	650	204,482	525	443
Hope	172	.012		146,927	25,155	30,241		202,323	2,100	
Hurricane Isle	111		.0145		21,305	4,480	13,475	39,260		None.
North Haven	124	.0155		117,414	38,316	35,515	1,010	192,255		
Rockland	2,644	.022		3,166,167	220,660	1,366,511	48,833	4,802,171	139,000	352,000
Rockport	674	.017		853,807		256,415		1,110,222	6,900	17,895
South Thomaston	417	.0235		231,005	61,738	54,174	3,229	350,146		
St. George	777	.017	.005	254,710	72,325	97,948	13,400	438,383		
Thomaston	651	.02		553,153	154,864	740,792	24,400	1,473,209	108,000	29,620
Union	422	.0164	.0024	384,302	28,550	103,333	504	516,689	6,440	24,500
Vinalhaven	907	.022		406,327	31,610	140,973	11,510	590,420	1,250	2,000
Warren	567	.0117	.00187	574,081	63,927	155,529	11,620	805,157	2,000	
Washington	262	.0135	.01	222,846	22,465	59,807		305,118	3,172	None.
Matinicus Isle Plantation	75	.01		32,696	1,800	12,813	194	47,503		
	9,340			\$8,522,510	\$1,012,237	\$3,441,744	\$132,931	\$13,109,422	\$281,487	

KNOX COUNTY—CONTINUED.

Towns.	Stock in trade.	Live stock.	Railroad stock.		Street railroad company stock.		Railroad bonds.		Other bonds.		Bank stock.	
			No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Appleton.....	\$ 7,775	\$36,270									10	\$ 1,000
Camden	34,225	35,543									565	53,765
Cushing	1,500	11,907										
Friendship.....	7,110	10,940									56	5,300
Hope	3,300	22,411									10	1,000
Hurricane Isle.....	3,000	1,085										
North Haven.....	6,975	15,621									64	6,640
Rockland.....	549,700	68,867									2,079	223,845
Rockport	28,950	35,562									250	25,275
South Thomaston	2,010	20,171									113	10,690
St. George.....	21,130	24,383									35	2,840
Thomaston.....	50,650	36,580									1,784	180,515
Union	20,750	56,398									179	15,944
Vinalhaven	61,436	22,997									82	8,440
Warren.....	37,175	49,512									595	61,085
Washington.....	12,275	42,420										
Matinecus Isle Plantation	2,700	2,350										
		\$491,823										

STATE ASSESSORS' REPORT.

KNOX COUNTY—CONTINUED.

Towns.	Gas company stock.		Water company stock.		Electric light company stock.		Other company stock.		Railroad property.	Street railroad company property.	Water company property.	Electric light company property.	Gas company property.	Companies not otherwise enumerated.
	No.	Value.	No.	Value.	No.	Value.	No.	Value.						
Appleton.....														
Camden.....									\$1,500					
Cushing.....														
Friendship.....														
Hope.....														
Hurricane Isle.....														
North Haven.....							12	\$1,080						
Rockland.....				\$80,000				37,500	40,825		\$ 1,400		\$16,000	*\$220,200
Rockport.....								1,000			116,376			
South Thomaston.....							10							
St. George.....														
Thomaston.....														
Union.....									1,200					
Vinalhaven.....														
Warren.....							600	6						
Washington.....														
Matineicus Isle Plantation.....														

* Lime company.

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	
Camden.....					6	\$35,000								4	\$41,000
Cushing.....															
Friendship.....											1	\$850			
Hope.....															
Hurricane Isle.....														1	2,935
North Haven.....															
Rockland.....														3	6,000
Rockport.....															
South Thomaston.....														*2	2,800
St. George.....															
Thomaston.....												1,000			2,500
Union.....											6	2,500		3	2,000
Vinalhaven.....															
Warren.....					7	35,000					9	6,750		1	1,500
Washington.....											3	1,350		9	4,260
Matinicus Isle Plantation.....															

*Polishing mills.

KNOX COUNTY—CONTINUED.

Towns.	Machinery.	Finished products in mills.	Material in stock.	Shipping.		Value of wharf property.	Logs and lumber.	Wood and bark.	Estates held in trust.	Carriages.	
				Tons.	Value.					No.	Value.
Appleton									\$700	76	\$1,959
Camden	\$33,000		\$37,000		\$39,410	\$22,950				147	8,750
Cushing				157	2,523		\$ 56			20	720
Friendship				621	15,292	1,900	1,325			24	855
Hope											
Hurricane Isle	5,458					1,300					
North Haven				281	4,585					13	610
Rockland	10,000			11,405	214,310	65,000					23,650
Rockport				7,293	113,318					170	6,800
South Thomaston	1,485			771	10,867	700					
St. George	15,117		1,000	2,804	37,461					31	1,390
Thomaston				25,156	372,917	4,500				68	5,235
Union											
Vinalhaven	14,500				16,983	10,000				29	1,895
Warren	3,000			463	7,118	300				63	2,395
Washington											
Matinicus Isle Plantation					1,664	2,700					

KNOX COUNTY—CONCLUDED.

Towns.	Musical instruments.		Furniture.	Value of town property.	Value of other property.	Value of property exempt by vote.	Value of property exempted by assessors.	School houses.		Other educational institutions.	Total amount of personal property.
	No.	Value.						No.	Value.		
Appleton	39	\$1,340		\$ 500			\$15,000		\$4,563		\$ 50,148
Camden	105	6,420		1,000		\$130,600	3,950		9,000		272,333
Cushing	18	590			\$ 930						19,296
Friendship	27	1,470		450	3,375				1,620		46,192
Hope	27	1,430		100					1,350		30,241
Hurricane Isle	10	800		200							17,955
North Haven	20	1,008						6	1,000		36,525
Rockland	8	17,675	\$44,200	25,000	\$ 54,097		5,390		60,000		1,145,344
Rockport	78	5,850	650		* 2,410		123,076		13,850		256,415
South Thomaston	62	3,905		600					600		57,403
St. George	142	9,027		2,500	15,117			17	6,458		111,348
Thomaston	121	11,295		10,750					10,600		765,192
Union	67	2,875		1,350				14	4,333		103,837
Vinalhaven	210	11,295		10,730	28,487		5,000		10,550		152,483
Warren	110	5,064		2,150	3,000			18	8,500	\$1,500	167,149
Washington	50	1,940						10	1,425		59,807
Matineus Isle Plantation .....	..	376			† 5,917						13,007

* Bicycles.

† Small boats.

LINCOLN COUNTY.

Towns.	Number of polls.	Rate of taxation—money.	Rate of taxation—highway, in labor.	Real estate, resident.	Real estate, non-resident.	Personal estate, resident.	Personal estate, non-resident.	Total value.	Money at interest.	Town debt.
Alna	159	.0165	.0045	\$101,837	\$ 13,918	\$35,419	.....	\$151,174	\$300	.....
Boothbay	521	.0153	.....	308,695	124,340	92,234	\$ 3,800	529,069	.....	None
Boothbay Harbor.....	460	.0176	.....	420,820	142,305	131,203	13,375	707,703	500	\$43,000
Bremen	195	.028	.0035	101,091	20,774	16,999	770	139,634	325	17,907
Bristol	797	.0155	.....	548,888	78,864	114,025	135	742,812	4,000	9,845
Damariscotta	270	.02	.002	237,011	57,695	87,121	34,720	416,547	.....	37,367
Dresden	269	.009	.0035	225,443	83,244	74,931	41,605	425,223	3,161	6,775
Edgecomb.....	192	.0105	.005	122,185	24,090	32,536	805	179,616	.....	.....
Jefferson.....	312	.017	.005	286,760	34,412	91,615	5,172	417,959	4,800	2,587
Newcastle.....	330	.0115	.0039	345,269	35,895	201,976	12,222	595,362	77,125	7,000
Nobleborough	225	.011	.0075	159,602	21,045	43,117	.....	228,574	.....	2,007
Somerville	116	.036	.015	49,630	16,810	10,307	.....	76,747	.....	15,142
Southport	156	.0143	.....	60,189	119,303	12,565	.....	192,057	.....	.....
Waldoborough.....	996	.0215	.....	656,506	49,147	229,504	1,580	936,737	6,350	46,939
Westport	120	.018	.....	47,345	24,880	12,175	100	84,500	.....	245
Whitefield.....	370	.0132	.0065	289,445	45,050	75,212	170	409,877	11,000	2,518
Wiscasset	439	.024	.....	318,520	74,810	88,536	12,675	494,541	700	25,000
Monhegan Isle Plantation.....	35	.....	.....	11,117	5,935	3,091	310	20,453	.....	.....
	5,962			\$4,290,333	\$972,517	\$1,353,466	\$132,249	\$6,748,585	\$108,261	

LINCOLN COUNTY—CONTINUED.

Towns.	Stock in trade.	Live stock.	Railroad stock.		Street railroad company stock.		Railroad bonds.		Other bonds.		Bank stock.	
			No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Alna	\$3,615	\$19,393									73	\$5,850
Boothbay	11,825	22,296									30	3,000
Boothbay Harbor.....	54,375	11,444									76	6,175
Bremen.....	2,850	10,709									11	1,100
Bristol.....	13,000	52,307									70	6,940
Damariscotta.....	60,142	22,065									182	19,325
Dresden.....	3,100	32,683	92	\$16,656				\$4,000			80	7,950
Edgecomb.....	2,250	19,239									58	4,975
Jefferson.....	4,850	51,461									210	20,700
Newcastle.....	7,400	39,562									532	52,260
Nobleborough.....	3,625	31,057									22	2,310
Somerville.....	400	9,907										
Southport.....	1,050	2,371									42	4,200
Waldoborough.....	50,862	66,941	20	2,000							294½	36,265
Westport.....	275	6,156										1,310
Whitefield.....	10,750	48,993										
Wiscasset.....	21,225	26,444									282	24,415
Monhegan Isle Plantation.....	800	506										
		\$473,534										

LINCOLN COUNTY—CONTINUED.

Towns.	Gas company stock.		Water company stock.		Electric light company stock.		Other company stock.		Railroad property.	Street railroad company property.	Water company property.	Electric light company property.	Gas company property.	Companies not otherwise enumerated.
	No.	Value.	No.	Value.	No.	Value.	No.	Value.						
Alna							10	\$1,000						
Boothbay							71½	5,822						
Boothbay Harbor														
Bremen														
Bristol														
Damariscotta														\$23,000
Dresden							1	750						
Edgecomb														
Jefferson														
Newcastle								800						
Nobleborough														
Somerville														
Southport														
Waldoborough														
Westport														
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											2	\$5,625	1	\$550
Boothbay												3,600		
Boothbay Harbor														
Bremen														
Bristol											3	2,200	2	450
Damariscotta											2	750		
Dresden											1	150	1	400
Edgecomb														
Jefferson												4,873		500
Newcastle											3			
Nobleborough											1	5,000	1	1,000
Somerville											4	3,200		
Southport														
Waldoborough														
Westport											3	2,900		
Whitefield											2	1,200		
Wiscasset												16,000		
Monhegan Isle Plantation....														

STATE ASSESSORS' REPORT.

LINCOLN COUNTY—CONTINUED.

Towns.	Machinery.	Finished products in mills.	Material in stock.	Shipping.		Value of wharf property.	Logs and lumber.	Wood and bark.	Estates held in trust.	Carriages.	
				Tons.	Value.					No.	Value.
Alna							\$2,240	\$300		16	\$790
Boothbay	\$2,440			1,745	\$42,688					33	1,290
Boothbay Harbor	275				3,685						1,300
Bremen					1,500			200		3	160
Bristol	110				30,768		200			63	2,396
Damariscotta				587	8,269	\$2,450	920			49	4,060
Dresden					561	3,475				52	2,380
Edgecomb	25			294	2,352					26	1,375
Jefferson		\$2,000					7,520				2,646
Newcastle				2,265	17,517		7,740	864		26	2,190
Nobleborough											
Somerville										40	1,000
Southport	25			207	2,578						
Waldoborough	4,800				33,366		250		\$2,000	61	3,313
Westport			\$6,977		1,964	500	350			30	985
Whitefield										59	2,085
Wiscasset				637	3,237	5,000				171	5,765
Monhegan Isle Plantation					1,670						

LINCOLN COUNTY—CONCLUDED.

Towns.	Musical instruments.		Furniture.	Value of town property.	Value of other property.	Value of property exempt by vote.	Value of property exempted by assessors.	School houses.		Other educational institutions.	Total amount of personal property.
	No.	Value.						No.	Value.		
Alna	24	\$ 650			\$1,281						\$35,419
Boothbay	104	8,015	\$400	\$2,000	4,680	\$750		12	\$5,700		96,034
Boothbay Harbor	97	8,285	800		2,600				6,500		144,578
Bremen	18	725		300	200				3,000		17,769
Bristol	80	5,245		1,200	210				9,965		115,060
Damariscotta	55	4,950	1,750		360		\$1,000		2,582		121,841
Dresden	66	3,070		400	42,225			8	2,000	\$4,000	116,536
Edgecomb	39	2,325	800	350	25				2,450		33,341
Jefferson		2,810		950			4,394		3,500		96,787
Newcastle	54	4,390	1,800	500					3,100	2,000	214,198
Nobleborough	63	2,825		500				10	3,000		47,927
Somerville	6	240		125				5	1,000		10,307
Southport	17	615		150	1,726						12,565
Waldoborough	112	6,239		10,000	2,346		2,850		11,966		231,084
Westport	14	1,055		360					1,600		12,275
Whitefield	43	1,730			475		2,210		2,800		75,382
Wiscasset	83	7,350	1,700	2,300	2,375	4,500		7	2,900		101,211
Monhegan Isle Plantation....	8	385						1	500		3,401

OXFORD COUNTY.

Towns.	Number of polls.	Rate of taxation—money.	Rate of taxation—highway, labor.	Real estate, resident.	Real estate, non-resident.	Personal estate, resident.	Personal estate, non-resident.	Total value.	Money at interest.	Town debt.
Albany	176	.027	.016	\$59,205	\$30,860	\$22,143	\$3,475	\$115,683	\$400	\$301
Andover	219	.017	.006	108,795	25,230	33,384	315	167,724	1,700	2,068
Bethel	560	.0175		563,830	61,015	188,128	2,440	815,413	14,250	
Brownfield	315	.0142		207,643	29,416	52,043	2,500	291,602	1,900	4,000
Buckfield	338	.018		263,250	24,155	88,864	410	376,679	20,470	2,500
Byron	61	.036	.013	16,275	30,005	6,170	75	52,525		
Canton	350	.021	.004	182,140	113,795	71,105	28,860	395,900	11,350	28,657
Denmark	226	.0181		164,120	45,740	63,355		273,215	24,700	
Dixfield	320	.028		200,997	36,465	66,640		304,102	11,000	13,500
Fryeburg	409	.0107		524,415	74,630	187,353	2,790	789,188	32,691	16,000
Gilead	139	.025	.002	98,507	13,150	27,954	20,960	160,571	1,000	942
Grafton	23	.0105	.0105	11,850	38,950	8,325	155	53,826		2,000
Greenwood	186	.028	.012	77,095	26,145	36,645	6,775	146,660		8,000
Hanover	68	.0115		49,890	8,325	13,087	275	71,577		402
Hartford	212	.01325	.0075	164,200	33,059	43,879	500	241,638	2,700	500
Hebron	152	.017		138,145	14,830	36,043		189,018		2,000
Hiram	299	.015		214,610	34,085	59,915	2,155	310,765	10,900	
Lovell	236	.012		236,425	47,400	87,887	2,000	373,712	30,090	None
Mason	17	.017		11,640	10,390	4,441	1,515	27,986		
Mexico	210	.022		93,480	29,700	17,337	3,435	143,952	1,295	4,861
Newry	90	.018	.006	47,651	31,260	17,395	249	96,555	500	195
Norway	726	.02		733,067	60,076	224,878		1,018,021	37,350	8,286
Oxford	313	.0185		286,251	55,315	67,276	507	409,349		5,800
Paris	813	.016		862,890	55,060	207,765	5,095	1,130,810	36,350	8,127
Peru	183	.017	.00725	129,070	18,885	34,144	190	182,289	950	3,658
Porter	260	.012	.0056	166,010	34,810	32,201	1,387	234,408	3,600	2,247
Roxbury	47	.044	.03	11,745	16,585	4,838		33,168		574
Rumford	757	.018		744,825	105,035	108,263	6,450	964,573	11,900	24,765
Stoneham	101	.018	.008	39,886	16,470	16,423		72,779	1,105	
Stow	83	.0135		58,417	48,465	16,566		123,448		
Sumner	271	.017	.006	155,700	7,697	48,981	90	212,468	9,636	2,286
Sweden	110	.0075	.005	78,295	32,565	21,218		132,078	1,800	

Upton	68	.019		28,350	45,043	12,491	1,388	87,272	1,750	.....
Waterford	315	.019	.0035	170,087	24,011	54,388	1,600	250,086		.....
Woodstock	257	.022		125,475	23,293	50,004	4,545	203,317		Surplus.
Plantations.										
Franklin	*29	.02		8,135	10,066	3,571	3,605	25,377		None.
Lincoln	*27	.0067		4,800	22,710	2,867		30,377		.....
Magalloway	29	.028		7,475	72,315	2,319	263	82,372	6,160	.....
Milton	64	.02		20,140	9,875	11,158	3,500	44,673		.....
	9,059			\$7,064,781	\$1,416,881	\$2,045,990	\$107,504	\$10,635,156	\$275,547	

* Returns of 1894.

OXFORD COUNTY—CONTINUED.

Towns.	Stock in trade.	Live stock.	Railroad stock.		Street railroad company stock.		Railroad bonds.		Other bonds.		Bank stock.	
			No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Albany	\$ 300	\$19,016									3	\$300
Andover	3,100	28,391										
Bethel	41,050	72,068									147	13,520
Brownfield	10,775	30,873									4	400
Buckfield	15,600	45,134									55	3,440
Byron	200	6,045										
Canton	20,235	37,405										
Denmark	3,120	32,620										
Dixfield	14,340	25,581									12	1,200
Fryeburg	34,600	65,713									229	19,909
Gilead	10,600	12,784										
Grafton		3,026										
Greenwood	4,170	26,779										
Hanover	4,500	7,313										
Hartford	800	40,194										
Hebron	1,650	30,328									13	1,300
Hiram	6,850	36,540									7	700
Lovell	9,710	36,252										
Mason		3,886										
Mexico	1,960	13,772										
Newry	950	14,699										
Norway	64,635	58,952									318	31,300
Oxford	7,875	33,643										
Paris	49,700	76,270							5	\$665	310	26,370
Peru	2,900	29,229										
Porter	4,075	24,285										
Roxbury		4,538										
Rumford	31,010	41,553										22,535
Stoneham	1,200	11,286										
Stow		12,137										
Sunmer	2,200	32,665									8	800
Sweden	200	16,458										

Upton.....	2,350	9,779										
Waterford.....	3,975	41,998								38		3,800
Woodstock.....	10,850	31,338										
Plantations.												
Franklin.....		3,668										
Lincoln.....		2,867										
Magalloway.....		2,582										
Milton.....	800	8,115										
		<u>\$1,029,782</u>										

OXFORD COUNTY—CONTINUED.

Towns.	Gas company stock.		Water company stock.		Electric light company stock.		Other company stock.		Railroad property.	Street railroad company property.	Water company property.	Electric light company property.	Gas company property.	Companies not otherwise enumerated.
	No.	Value.	No.	Value.	No.	Value.	No.	Value.						
Albany														
Andover														
Bethel							10	\$1,000			\$12,500			
Brownfield														
Buckfield	7	350												
Byron														
Canton														
Denmark														
Dixfield								\$500						
Fryeburg								\$12,000						
Gilead														
Grafton														
Greenwood														
Hanover														
Hartford														
Hebron														
Hiram	2	200												
Lovell														
Mason														
Mexico														
Newry														
Norway			735	31,300			36	3,600			39,776	\$30,000		
Oxford							2	50						
Paris									\$6,000		9,650	1,000		
Peru														\$1,000
Porter														
Roxbury														
Rumford								500			128,000			7,000
Stoneham														
Stow														
Sumner														
Sweden														

Upton.....														
Waterford.....														
Woodstock.....								1,700						
Plantations.														
Franklin.....														
Lincoln.....														
Magalloway.....														
Milton.....														

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											6	\$2,000	1	\$1,500
Andover.....											2	2,350	1	750
Bethel.....														
Brownfield.....											11	4,760		
Buckfield.....														
Byron.....											1	500		
Canton.....							1	\$7,500			2	2,500	1	1,800
Denmark.....														
Dixfield.....											7	4,350	5	11,100
Fryeburg.....											1	700	1	500
Gilead.....														
Grafton.....											3	1,875	1	2,000
Greenwood.....											1	1,500	4	3,500
Hanover.....														
Hartford.....											2	2,750	4	3,175
Hebron.....														
Hiram.....											2	950		
Lovell.....											2	1,800		
Mason.....														
Mexico.....														
Newry.....														
Norway.....														
Oxford.....					10	\$48,300					3	2,000	2	5,500
Paris.....									1	600	7	3,400		24,200
Peru.....											6	2,450	2	1,050
Pontef.....														
Roxbury.....											1	650	2	1,300
Rumford.....						15,000		60,000		139,400		1,150		30,060
Stoneham.....											4	2,500		
Stow.....												400		
Sumner.....											3	1,700	3	1,200
Sweden.....														

Upton.....										1	1,000	1	400
Waterford.....										4	3,000	2	700
Woodstock.....										2	1,050	2	3,000
Plantations.													
Franklin.....													
Lincoln.....													
Magalloway.....													
Milton.....										1	500	1	500

OXFORD COUNTY—CONTINUED.

Towns.	Machinery.	Finished products in mills.	Material in stock.	Shipping.		Value of wharf property.	Logs and lumber.	Wood and bark.	Estates held in trust.	Carriages.	
				Tons.	Value.					No.	Value.
Albany	\$400						\$4,265				
Andover										8	\$ 240
Bethel	3,000		\$2,000				16,000	\$650		186	6,315
Brownfield		\$300					4,290	75		29	1,045
Buckfield										7	415
Byron											
Canton	40,000						23,400	2,300		68	1,965
Denmark							1,130				
Dixfield							7,300			9	345
Fryeburg	6,000						6,396	2,200		68	3,907
Gilead	7,000						11,800			16	705
Grafton											
Greenwood	4,500						3,250	1,175		222	2,096
Hanover							550			5	200
Hartford											
Hebron										50	1,222
Hiram							2,810			16	786
Lovell	2,000						5,668			164	4,272
Mason							1,550			22	350
Mexico	1,300						2,000				
Newry							400				
Norway					*848			1,400		54	1,915
Oxford	17,500		5,500							20	840
Paris	12,500		6,000				7,450	100		68	2,840
Peru							365				
Porter							900				
Roxbury							300				
Rumford							1,000			64	2,615
Stoneham							1,750			34	722
Stow	2,600						600			27	590
Summer	500									33	930
Sweden							1,400			31	835

Upton.....										
Waterford.....	1,500					2,535				
Woodstock.....	2,500		2,000	68	561				244	4,901
Plantations.										
Franklin.....	1,300					2,200				
Lincoln.....										
Magalloway.....										
Milton.....	1,500								34	498

* Boats.

OXFORD COUNTY—CONCLUDED.

Towns.	Musical instruments.		Furniture.	Value of town property.	Value of other property.	Value of property exempt by vote.	Value of property exempted by assessors.	School houses.		Other educational institutions.	Total amount of personal property.
	No.	Value.						No.	Value.		
Albany .....	.....	.....	.....	\$ 500	\$ 1,062	.....	.....	10	\$ 1,790	.....	\$25,618
Andover	3	\$ 200	\$150	4,200	.....	.....	.....	7	4,000	.....	33,690
Bethel	104	7,150	.....	10,500	* 665	.....	\$ 1,150	.....	20,000	.....	190,568
Brownfield	49	2,200	.....	2,200	2,625	.....	.....	.....	2,600	.....	54,543
Buckfield	43	3,865	.....	1,500	.....	.....	.....	.....	7,000	.....	89,374
Byron .....	.....	.....	.....	.....	.....	\$ 500	.....	3	200	.....	6,245
Canton	56	2,960	.....	.....	350	17,000	.....	10	4,000	.....	99,965
Denmark	35	1,780	.....	1,600	.....	.....	.....	13	3,000	.....	63,355
Dixfield	53	2,080	.....	2,500	.....	.....	.....	.....	.....	.....	66,640
Fryeburg	51	3,705	3,000	.....	.....	8,000	.....	14	4,500	.....	190,143
Gilead	16	890	.....	250	.....	16,700	.....	.....	400	.....	48,914
Grafton .....	.....	.....	.....	.....	.....	.....	.....	2	300	.....	3,026
Greenwood .....	.....	.....	.....	2,000	5,950	.....	.....	.....	2,283	.....	43,426
Hanover	15	800	.....	.....	.....	.....	.....	2	900	.....	13,362
Hartford	36	985	.....	.....	.....	.....	2,012	.....	.....	.....	44,379
Hebron	29	1,543	.....	.....	.....	.....	80	6	1,100	\$35,000	36,043
Hiram	53	3,285	.....	3,000	.....	.....	.....	10	3,900	.....	62,070
Lovell	36	1,795	.....	2,240	100	.....	.....	.....	3,756	.....	89,887
Mason	5	170	.....	.....	.....	.....	.....	1	500	.....	5,956
Mexico .....	.....	445	.....	600	.....	.....	.....	.....	5,500	.....	20,772
Newry .....	.....	495	.....	100	600	.....	.....	.....	991	.....	17,644
Norway	117	6,706	.....	2,500	* 1,216	.....	.....	.....	12,000	.....	224,878
Oxford	73	2,375	.....	1,800	.....	.....	.....	.....	.....	.....	67,783
Paris	85	3,560	.....	2,500	3,615	20,000	5,000	22	10,750	2,500	212,860
Peru .....	.....	890	.....	935	.....	.....	.....	9	2,200	.....	34,334
Porter .....	.....	430	.....	1,200	.....	.....	.....	8	3,250	.....	33,588
Roxbury .....	.....	.....	.....	125	.....	.....	.....	3	200	.....	4,838
Rumford	21	1,295	600	3,581	1,705	.....	.....	.....	10,000	.....	114,713
Stoneham	9	360	.....	.....	.....	.....	.....	4	600	.....	16,423
Stow	10	639	.....	.....	.....	.....	150	6	1,070	.....	16,566
Sunmer	48	1,840	.....	.....	500	.....	.....	15	1,633	.....	49,071
Sweden	13	525	.....	.....	.....	.....	.....	7	2,800	.....	21,218

Upton.....							2	200	13,879
Waterford.....	41	2,180					13	3,400	55,988
Woodstock.....	47	2,399	1,300		1,700		6	3,100	54,549
Plantations.									
Franklin.....							2	125	
Lincoln.....								700	
Magalloway.....									2,582
Milton.....	9	325					1	300	14,658

* Bicycles.

PENOBSCOT COUNTY.

Towns.	Number of polls.	Rate of taxation—money.	Rate of taxation—highway, in labor.	Real estate, resident.	Real estate, non-resident.	Personal estate, resident.	Personal estate, non-resident.	Total value.	Money at interest.	Town debt.
Alton.....	106	.021	.02	\$25,928	\$18,565	\$8,000	\$4,146	\$56,639	\$500	.....
Argyle.....	86	.017	.....	22,482	31,414	8,556	.....	62,452	.....	.....
Bangor.....	6,226	.0215	.....	465,381	710,946	4,047,460	193,117	13,416,904	862,500	\$403,157
Bradford.....	284	.017	.007	160,139	11,574	61,742	667	234,122	7,240	2,000
Bradley.....	200	.028	.....	66,820	60,864	30,491	6,380	164,555	.....	2,500
Brewer.....	1,276	.021	.....	774,325	309,210	159,670	41,375	1,284,580	2,000	40,000
Burlington.....	110	.0076	.0063	65,006	43,904	22,945	.....	151,855	1,000	None.
Carmel.....	248	.0095	.0083	191,447	34,011	53,236	40	278,734	2,800	None.
Carroll.....	132	.012	.011	54,165	21,149	18,901	.....	94,215	2,800	174
Charleston.....	245	.0128	.0047	183,560	14,975	59,123	50	257,708	14,100	.....
Chester.....	107	.02	.005	39,103	8,421	13,143	.....	60,667	.....	1,693
Clifton.....	72	.024	.....	22,068	21,941	5,971	50	50,030	.....	2,087
Corinna.....	382	.0165	.....	307,585	20,550	64,178	280	392,593	6,700	4,000
Corinth.....	301	.0126	.....	257,920	24,743	100,365	846	383,874	19,400	2,459
Dexter.....	795	.017	.....	665,472	38,225	344,393	4,990	1,053,080	52,290	1,400
Dixmont.....	256	.013	.....	170,095	12,630	55,726	.....	238,451	3,950	.....
Eddington.....	203	.0205	.....	98,579	12,655	25,737	.....	136,971	.....	.....
Edinburg.....	17	.0692	.012	2,228	21,446	905	.....	24,579	.....	4,004
Enfield.....	246	.022	.....	62,587	136,585	15,190	7,775	222,137	.....	.....
Etna.....	182	.019	.011	77,690	11,045	26,766	493	115,994	.....	.....
Exeter.....	288	.015	.....	201,400	10,760	72,685	.....	284,845	9,150	None.
Garland.....	275	.0173	.....	211,896	28,890	54,934	815	266,535	3,950	.....
Glenburn.....	141	.019	.016	75,887	24,428	22,467	.....	122,782	.....	1,500
Greenbush.....	159	.04	.014	27,047	20,402	12,404	3,981	63,834	.....	300
Greenfield.....	72	.03	.031	11,313	12,496	5,998	22	29,829	200	3,000
Hampden.....	625	.0125	.0095	517,791	161,017	118,272	45,037	842,117	2,500	.....
Herman.....	332	.013	.....	251,332	35,085	58,091	.....	344,508	1,150	.....
Holden.....	176	.021	.....	92,536	16,810	29,226	.....	138,572	200	None.
Howland.....	107	.033	.....	34,429	22,551	5,785	.....	62,765	.....	9,000
Hudson.....	131	.0175	.01	53,174	22,111	13,341	.....	88,626	.....	.....
Kenduskeag.....	155	.0145	.0043	102,925	20,323	28,195	500	151,943	2,500	3,824
Kingman.....	203	.018	.....	41,509	40,400	29,428	35,546	146,883	.....	4,400
Lagrange.....	205	.017	.005	112,857	26,147	23,630	5,836	168,470	3,250	.....

Lee.....	230	.013	.006	77,800	3,850	30,679	97	112,426	.....	.....
Levant.....	237	.0119	.01	176,760	5,255	47,791	.....	229,806	6,355	Surplus.
Lincoln.....	459	.0238	.....	234,053	61,835	50,010	700	346,598	2,000	4,000
Lowell.....	99	.028	.....	22,816	30,263	10,798	14,010	77,887	.....	747
Mattamiscontis.....	15	.013	.0045	1,210	5,992	3,226	50	10,478	.....	.....
Mattawamkeag.....	169	.018	.....	63,535	32,231	19,036	900	115,702	.....	2,593
Maxfield.....	35	.03	.007	7,015	10,745	4,684	.....	22,444	1,296	1,100
Medway.....	150	.033	.....	24,073	25,881	13,072	.....	63,026	.....	2,300
Milford.....	224	.025	.....	83,002	108,087	19,022	72,440	282,551	.....	7,619
Mount Chase.....	63	.028	.021	11,782	18,469	7,789	.....	38,040	1,020	2,000
Newburg.....	228	.01	.01	189,705	6,840	51,808	.....	284,353	2,600	.....
Newport.....	395	.01	.0055	328,705	47,070	70,445	2,060	448,280	2,000	.....
Old Town.....	782	.028	.....	757,146	464,354	103,377	10,250	1,335,127	.....	50,000
Orono.....	736	.024	.....	469,989	41,242	56,167	1,440	568,838	.....	18,727
Orrington.....	349	.016	.....	254,675	53,695	65,660	685	374,715	2,550	1,157
Passadumkeag.....	94	.0233	.0125	19,923	5,027	10,277	.....	35,227	.....	None.
Patten.....	260	.015	.065	219,221	19,847	133,181	200	372,449	64,050	1,561
Plymouth.....	224	.018	.01	117,418	7,995	33,260	377	159,050	1,000	400
Prentiss.....	100	.02	.023	26,445	22,522	10,471	.....	59,438	.....	.....
Springfield.....	152	.022	.012	75,522	6,160	31,630	.....	113,312	3,500	109
Stetson.....	166	.016	.0066	143,825	13,670	44,905	.....	202,400	.....	.....
Veazie.....	152	.019	.....	58,230	149,225	15,172	7,411	230,038	850	3,000
Winn.....	193	.021	.....	69,361	37,025	21,440	1,790	129,616	1,200	154
Woodville.....	47	.014	.013	14,845	20,215	4,721	.....	39,781	.....	35
Plantations.										
Drew.....	30	.0115	.0095	20,550	26,792	7,498	.....	54,840	.....	.....
Lakeville.....	43	.0027	.0025	12,955	33,328	30,183	.....	76,466	25,000	None.
No. 2, Grand Falls.....	* 16	.002	.....	2,910	44,154	1,838	.....	48,902	.....	.....
Sebouis.....	26	.0081	.....	5,659	15,089	1,251	.....	21,999	.....	.....
Webster.....	* 24	.....	.....	9,200	20,875	3,988	.....	34,063	.....	.....
Stacyville.....	* 70	.081	.....	11,580	11,221	6,327	.....	29,128	.....	None.
	20,111			\$16,956,586	\$3,355,227	\$6,506,660	\$464,356	\$27,282,829	\$1,110,801	

* Returns of 1894.

PENOBSCOT COUNTY—CONTINUED.

Towns.	Stock in trade.	Live stock.	Railroad stock.		Street railroad company stock.		Railroad bonds.		Other bonds.		Bank stock.	
			No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Alton	\$725	\$6,474										
Argyle	400	6,131										
Bangor	1,575,962	163,133									5,617	\$713,880
Bradford	11,450	40,779										
Bradley	3,100	8,922										
Brewer	42,275	37,667									13	1,300
Burlington	2,112	13,513										
Carmel	7,350	41,416										
Carroll	1,000	16,354										
Charleston	5,050	37,053									3	300
Chester	695	12,198										
Clifton	250	5,070										
Corinna	9,700	46,473									12	1,200
Corinth	7,650	62,980									37	3,700
Dexter	102,850	62,428									508	59,755
Dixmont	9,150	42,626										
Eddington	2,400	17,661									1	100
Edinburg		870										
Enfield	6,842	9,756										
Etna	3,100	22,184										
Exeter	6,950	46,298										
Garland	3,490	46,904						\$2,000			72	7,200
Glenburn	200	21,131										500
Greenbush	300	8,330										
Greenfield		5,393										
Hampden	13,387	69,480									1	200
Heron	1,400	50,926								\$1,300	55	5,500
Holden	950	24,801										
Howland	1,700	3,623										
Hudson	1,267	12,074										
Kenduskeag	6,895	15,419								500		
Kingnan	7,700	8,159										
Lagrange	7,225	18,991										

Lee	6,190	23,431									
Levant	4,450	34,256									
Lincoln	21,000	27,495									
Lowell	1,275	8,533									
Mattamiscontis		1,061									
Mattawankeag	4,700	8,351							36		3,600
Maxfield		3,029									
Medway	3,883	8,779									
Milford	4,650	10,409									
Mount Chase		6,769									
Newburg	5,800	32,858							96		9,650
Newport	24,400	33,260							113		6,930
Old Town	64,891	20,843							70		5,250
Orono	14,625	22,971							56		4,350
Orrington	4,700	39,695							900	32	3,200
Passadumkeag	950	5,352									
Patten	25,900	35,171									
Plymouth	4,450	27,887									
Prentiss		59,438									
Springfield	8,250	17,185									
Stetson	4,200	34,980									
Veazie	2,050	7,964									
Winn	8,700	13,070									
Woodville		4,491									
Plantations.											
Drew		7,498									
Lakeville		5,183									
No 2 Grand Falls		1,712									
Seboeis		1,251									
Webster		3,988									
Stacyville	300	6,027									
		\$1,497,964									

PENOBSCOT COUNTY—CONTINUED.

Towns.	Gas company stock.		Water company stock.		Electric light company stock.		Other company stock.		Railroad property.	Street railroad company property.	Water company property.	Electric light company property.	Gas company property.	Companies not otherwise enumerated.
	No.	Value.	No.	Value.	No.	Value.	No.	Value.						
Alton.....									\$440					
Argyle.....														
Bangor.....							3,934½	\$385,554		\$242,400			\$100,000	\$59,500
Bradford.....														
Bradley.....				\$19,000			26½	3,975						
Brewer.....														
Burlington.....														
Carmel.....														
Carroll.....														
Charleston.....														
Chester.....									996					
Clifton.....														
Corinna.....							21	105	1,000					
Corinth.....												\$2,000		
Dexter.....									2,960					
Dixmont.....														
Edgington.....														
Edinburg.....														
Enfield.....														
Etna.....														
Exeter.....							2	20						
Garland.....								15						
Glenburn.....														
Greenbush.....														
Greenfield.....														
Hampden.....									2,400					
Hermon.....														
Holden.....							4	600						
Howland.....														
Hudson.....														
Kenduskeag.....														
Kingman.....									1,000					
Lagrange.....														

Lee.....														
Levant.....														
Lincoln.....														
Lowell.....														
Mattamiscontis.....														
Mattawamkeag.....														
Maxfield.....														
Medway.....														
Milford.....														
Mount Chase.....														
Newburg.....														
Newport.....						40	\$120	3,510						
Old Town.....								10,275		40,000	5,000			
Orono.....								1,050						
Orrington.....						8	1,200	300						
Passadumkeag.....														
Patten.....							\$315							
Plymouth.....														
Prentiss.....														
Springfield.....														
Stetson.....														
Veazie.....														
Winn.....									800		80,000			
Woodville.....														
Plantations.....														
Drew.....														
Lakeville.....														
No. 2 Grand Falls.....														
Seboeis.....														
Webster.....														
Stacyville.....									636					

6

PENOBSCOT 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.
Alton											1	\$400	1	\$2,500
Argyle											1	600		
Bangor												110,000	1	4,000
Bradford														
Bradley											1	700	1	2,000
Brewer							1	\$40,000			3	125,500		
Burlington														
Carmel														
Carroll														
Charleston														
Chester														
Clifton														
Corinna						\$2,500					3	2,600	5	7,350
Corinth											3	1,500	5	1,500
Dexter					18	109,700					3	4,100	1	4,000
Dixmont											2	1,250		
Eddington											1	1,200	2	3,450
Edinburg														
Enfield								1	100,000				1	8,000
Etha														
Exeter														
Garland											5	4,500		
Glenburn														
Greenbush											1	2,500		
Greenfield														
Hampden												40,000		
Hermon											1	1,000		
Holden											1	225	1	250
Howland								1	125,000					
Hudson														
Kenduskeag											2	1,600	1	450
Kingman											2	6,800		14,000
Lagrange											2	300		

Lee									1	1,000	2	350
Levant									2	900	2	300
Lincoln						1	30,000		4	6,500	2	9,000
Lowell												* 5,800
Mattamiscontis												
Mattawamkeag									1	1,000	1	400
Maxfield												
Medway												
Milford									5	34,500		
Mount Chase												
Newburg												
Newport				6	20,000					1,000	4	13,300
Old Town							121,000			63,250		3,720
Orono						1	5,000	2	10,000	87,500	2	1,400
Orrington									4	2,500	2	1,400
Passadumkeag									2	2,850		
Patten									1	1,600	5	8,425
Plymouth												
Prentiss												
Springfield									2	900	4	1,650
Stetson									1	1,500	1	800
Veazie									1	25,000		
Winn												
Woodville												
Plantations.												
Drew												
Lakeville												
No. 2, Grand Falls												
Seboeis												
Webster									1	700		
Stacyville									1	450		

* Tannery.

STATE ASSESSORS' REPORT.

PENOBSCOT COUNTY—CONTINUED.

Towns.	Machinery.	Finished products in mills.	Material in stock.	Shipping.		Value of wharf property.	Logs and lumber.	Wood and bark.	Estates held in trust.	Carriages.	
				Tons.	Value.					No.	Value.
Alton							\$4,146			25	\$720
Argyle											63,195
Bangor				12,276	\$194,605	\$229,600				55	1,350
Bradford							15,066	\$303		24	1,115
Bradley					22,725		34,300	5,555			4,435
Brewer							1,150			62	2,033
Burlington.....							550			60	1,139
Carmel										3	
Carroll										3	100
Charleston							306				
Chester	\$250										
Clifton										3	
Corinna											
Corinth					800				\$700	62	2,600
Dexter		\$49,500					1,000		4,200	110	6,480
Dixmont											
Eddington							2,700	665		48	1,220
Edinburg											
Enfield							3,360			23	635
Etna										54	1,355
Exeter											1,384
Garland	450						100				
Glenburn											431
Greenbush							6,505			16	515
Greenfield											
Hampden					3,435		25,272			57	3,100
Hermion										93	3,450
Holden							225			44	1,065
Howland											
Hudson											
Kenduskeag							1,000			29	990
Kingman							13,180	32,252	100	64	1,556
Lagrange	1,200										

Lee.....									60	1,200
Levant.....							600	200	2	200
Lincoln.....							6,075	8,725		
Lowell.....	680							13,760		
Mattamiscontis.....									5	105
Mattawamkeag.....	600						875		23	279
Maxfield.....										
Medway.....								10,375		
Milford.....							51,350	1,430	12	1,075
Mount Chase.....										
Newburg.....										
Newport.....					100	\$75			60	1,760
Old Town.....								10,000	188	4,688
Orono.....							2,275		219	7,155
Orrington.....			525	5,375	900	175			103	4,120
Passadumkeag.....					100			3,000	15	290
Patten.....	3,200						1,700		32	1,930
Plymouth.....										
Prentiss.....										
Springfield.....									52	1,190
Stetson.....									36	1,225
Veazie.....							7,084	100	27	1,305
Winn.....										
Woodville.....							120			
Plantations.....										
Drew.....										
Lakeville.....										
No. 2 Grand Falls.....										
Seboeis.....										
Webster.....										
Stacyville.....										

PENOBSCOT COUNTY—CONCLUDED.

Towns.	Musical instruments.		Furniture.	Value of town property.	Value of other property.	Value of property exempt by vote.	Value of property exempted by assessors.	School houses.		Other educational institutions.	Total amount of personal property.
	No.	Value.						No.	Value.		
Alton	13	\$301					\$1,000	4	\$1,600		\$12,146
Argyle	22	935					135	4	1,000		8,556
Bangor		91,835	\$189,913	\$788,000					174,420		4,240,577
Bradford	50	1,490		2,000			750		2,860		62,309
Bradley	26	1,870		1,000	115		400		3,000		36,871
Brewer		10,740	1,875	21,000	15,198		27,575		31,200		201,045
Burlington	14	845	100		2,192			5	1,525		22,945
Carnel	36	1,280		2,000	640				3,000		53,276
Carroll	19	380				200			1,800		18,901
Charleston	32	820	500	1,200	1,350			10	3,225	3,500	59,173
Chester									1,589		13,143
Clifton	8	230		135	15				1,300		6,021
Corinna				2,000		4,000	1,625		3,500	1,500	64,458
Corinth	65	2,890		2,000	491				2,000	1,200	101,211
Dexter		8,480	700	9,000	1,700	15,000	2,000		25,000		349,383
Dixmont				1,600				13	2,500		55,726
Eddington	30	897				1,200	250				25,737
Edinburg	4	35						2	200		90,575
Enfield	40	1,872	200		300	100,000		7	3,000		22,965
Etna	5	345	275					7	1,142		27,259
Exeter		683		1,850					1,950		72,685
Garland		790									55,749
Glenburn		705		509					857		22,467
Greenbush	23	735		400					1,400		16,385
Greenfield	11	395						5	210		6,020
Hampden	69	5,655		3,000	12,000				6,000		163,309
Hampton	34	1,165						14	2,700		58,091
Holden	27	1,335		2,000	50	100		8	2,159		29,226
Howland						125,000					5,785
Hudson								7	1,000		13,341
Kenduskeag	21	891									28,695
Kingman	31	1,510			510						64,974
Lagrange				500		1,500	1,000	5	3,500		29,466

Lee	32	1,175		1,500		800	9	1,600	2,000	30,776
Levant	46	1,630	100	1,200		250	7	1,850		47,791
Lincoln	61	3,265	1,050	500			12	200	150	50,710
Lowell		560		500	680			300		24,808
Mattamiscontis				300			1	400		3,276
Mattawamkeag	38	2,410		500			5	1,200		19,936
Maxfield	3	80					3	400		4,684
Medway		410								13,072
Milford	40	2,250		1,500	4,089			2,350		91,462
Mount Chase				150				1,050		7,789
Newburg		825			75			2,500		51,808
Newport	68	3,285		1,500	650	10,000		3,500		72,505
Old Town	85	6,580		15,000	1,375	46,000		25,000		113,627
Orono	86	6,030		24,500	200	345,510		14,500	235,000	57,607
Orrington	85	3,545		2,000	685		200	4,500		66,345
Passadumkeag	16	685		800			3,665	700		10,277
Patten	26	1,115		1,362			1,000	4,600	700	133,351
Plymouth		300		1,500				3,000		33,637
Prentiss							6	1,000		10,471
Springfield	31	1,505				500	6	790	1,000	31,630
Stetson	18	900						2,400		44,905
Veazie	20	1,800		2,000	1,430			2,400		22,583
Winn		260		1,200			7	1,200		22,230
Woodville		110		400			3	587		4,721
Plantations.										
Drew							2	55		7,498
Lakeville				100			2	600		30,183
No. 2 Grand Falls										
Seboeis								600		1,251
Webster							2	500		
Stacyville								500		

PISCATAQUIS COUNTY.

Towns.	Number of polls.	Rate of taxation—money.	Rate of taxation—highway, in labor.	Real estate, resident.	Real estate, non-resident.	Personal estate, resident.	Personal estate, non-resident.	Total value.	Money at interest.	Town debt.
Abbot.....	201	.0138	.0068	\$107,585	\$12,937	\$34,556	\$7,755	\$162,833	\$3,300	\$2,525
Atkinson.....	180	.0125	.007	94,671	16,138	31,123	.....	141,932	1,900	2,300
Blanchard.....	54	.013	.007	19,950	25,635	6,898	.....	52,483	200	686
Brownville.....	380	.022	.....	178,357	79,350	58,271	31,782	347,760	15,425	6,296
Dover.....	565	.016	.....	451,910	46,105	170,429	6,162	674,606	31,600	13,325
Foxcroft.....	434	.023	.....	326,115	61,745	132,745	9,350	529,955	16,750	.....
Greenville.....	272	.018	.....	194,950	23,773	76,193	675	295,591	3,000	335
Guilford.....	395	.022	.....	341,760	34,255	117,705	1,720	495,440	5,900	5,278
Medford.....	81	.0225	.....	33,579	16,582	9,336	.....	59,497	.....	91
Milo.....	266	.014	.....	209,090	45,020	63,030	7,295	324,435	10,250	6,564
Monson.....	351	.035	.....	98,325	72,960	34,780	21,775	227,840	6,800	5,412
Orneville.....	113	.024	.....	30,125	45,655	7,672	800	84,252	.....	6,000
Parkman.....	210	.0115	.0105	155,230	23,150	41,286	1,984	221,650	5,950	.....
Sangerville.....	340	.0127	.006	290,035	20,170	68,175	350	378,730	8,350	.....
Sebec.....	198	.033	.....	99,809	20,520	33,263	267	153,859	1,400	3,593
Shirley.....	82	.016	.....	21,046	33,869	8,509	8,375	71,799	.....	None.
Wellington.....	123	.0142	.0153	62,579	1,975	25,966	.....	90,520	3,075	2,000
Williamsburg.....	40	.018	.007	12,328	14,175	4,531	.....	31,034	.....	512
Willimantic.....	122	.0148	.01	25,735	44,372	8,853	12,740	91,700	.....	300
Plantations.										
Bowerbank.....	22	.00725	.....	5,770	12,353	2,638	.....	20,761	.....	.....
Elliottsville.....	19	.0017	.....	3,976	32,346	1,400	.....	37,722	.....	.....
Kingsbury.....	40	.0055	.....	7,465	36,835	5,054	300	49,654	.....	None.
	4,488			\$2,770,390	\$719,920	\$942,413	\$111,330	\$4,544,053	\$113,900	

PISCATAQUIS COUNTY—CONTINUED.

Towns.	Stock in trade.	Live stock.	Railroad stock.		Street railroad company stock.		Railroad bonds.		Other bonds.		Bank stock.	
			No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Abbot.....	\$4,600	\$24,221									6	\$600
Atkinson.....	700	28,523										
Blanchard.....	400	4,772										
Brownville.....	42,897	20,932									10	1,390
Dover.....	74,700	50,911									120	11,905
Foxcroft.....	72,580	31,785									147	14,450
Greenville.....	23,750	19,880									181	16,825
Guilford.....	27,000	26,685									422	40,010
Medford.....	155	8,981										
Milo.....	18,150	27,112										
Monson.....	7,170	15,825									18	1,800
Orneville.....	800	7,672										
Parkman.....	1,200	34,496										
Sangerville.....	15,650	33,690									77	7,700
Sebec.....	4,700	27,430										
Shirley.....	775	7,354										
Wellington.....	750	20,653										
Williamsburg.....		4,130										
Willimantic.....	1,300	7,553										
Plantations.												
Bowerbank.....		2,563										
Elliotsville.....		999										
Kingsbury.....	200	4,852										
		\$411,019										

PISCATAQUIS COUNTY—CONTINUED.

Towns.	Gas company stock.		Water company stock.		Electric light company stock.		Other company stock.		Railroad property.	Street railroad company property.	Water company property.	Electric light company property.	Gas company property.	Companies not otherwise enumerated.
	No.	Value.	No.	Value.	No.	Value.	No.	Value.						
Abbot														
Atkinson														
Blanchard														
Brownville														
Dover														
Foxcroft									\$6,200	\$6,000	\$10,000	\$8,000		
Greenville									800					
Guilford								*13400	\$3,478	3,500				
Medford														
Milo														
Monson														
Orneville														
Parkman														
Sangerville								10	50					
Sebec														
Shirley														
Wellington									250					
Williamsburg														
Willimantic														
Plantations.														
Bowerbank														
Elliotsville														
Kingsbury														

* Steamboat company stock.

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.
Abbot.....														
Atkinson.....											4	\$1,500		
Blanchard.....											1	1,500		
Brownville.....												6,000		\$1,000
Dover.....					11	\$46,000						2,000		1,700
Foxcroft.....					5	27,400					2	4,150	5	19,650
Greenville.....														3,500
Guilford.....					10	60,000						900		
Medford.....											1	585		
Milo.....											1	3,700	1	3,800
Monson.....											2	200		*45,400
Orneville.....												600		5,500
Parkman.....											1	500		250
Sangerville.....					10	38,000					3	1,700		
Sebec.....						2,000					2	1,600	3	2,950
Shirley.....											1	2,000	1	2,000
Wellington.....														
Williamsburg.....														
Willimantic.....											1	1,200	3	15,000
Plantations.														
Bowerbank.....														
Elliottville.....														
Kingsbury.....														

* Slate quarries.

PISCATAQUIS COUNTY—CONTINUED.

Towns.	Machinery.	Finished products in mills.	Material in stock.	Shipping.		Value of wharf property.	Logs and lumber.	Wood and bark.	Estates held in trust.	Carriages.	
				Tons.	Value.					No.	Value.
Abbot			\$2,905					\$4,600		34	\$1,200
Atkinson											
Blanchard											
Brownville	\$1,500		64				\$1,962	45		72	2,510
Dover	1,100									21	1,230
Foxcroft										11	1,120
Greenville					\$5,250		450				500
Guilford	200	\$4,000	8,000				750				1,915
Medford							200				
Milo							13,000				
Monson	150	21,085	150				620				630
Orneville											
Parkman							300				
Sangerville											
Sebec											
Shirley							5,375				
Wellington										70	945
Williamsburg							400				
Willimantic							368	10,450			
Plantations.											
Bowerbank											
Elliottsville						75					
Kingsbury	300										

PISCATAQUIS COUNTY—CONCLUDED.

Towns.	Musical instruments.		Furniture.	Value of town property.	Value of other property.	Value of property exempt by vote.	Value of property exempted by assessors.	School houses.		Other educational institutions.	Total amount of personal property.
	No.	Value.						No.	Value.		
Abbot.....	23	\$885						8	\$2,100		\$42,311
Atkinson.....				\$2,000				10	1,600		31,123
Blanchard.....					\$1,526				500		6,898
Brownville.....	76	3,973		1,350	945			9	3,500		90,053
Dover.....	36	2,195	\$1,700	2,000	1,250			14	12,705		176,591
Foxcroft.....	48	3,430	1,980	2,500		\$1,600		5	6,000	\$5,000	142,085
Greenville.....		1,610	2,125	2,400		18,500			2,650		76,868
Guilford.....		4,030			*935	42,000	\$1,500		15,000		119,425
Medford.....								6	470		9,336
Milo.....		1,813		1,624				9	8,175		70,325
Monson.....		960			*265			80	1,135	1,000	56,555
Orneville.....				1,100					950		5,472
Parkman.....		1,324						14	1,050		43,270
Sangerville.....	70	3,085		400		5,210			7,920		68,525
Sebec.....									1,600		33,530
Shirley.....	7	140			†3,000			3	1,300		16,884
Wellington.....	31	543						2	600		25,966
Williamsburg.....						400		3	435		4,531
Willimantic.....		635		400	300			3	2,200		21,583
Plantations.											
Bowerbank.....											2,638
Elliottsville.....								3	150		1,400
Kingsbury.....					300			3	550		5,354

* Bicycles.

† Slate.

SAGADAHOC COUNTY.

Towns.	Number of polls.	Rate of taxation—money.	Rate of taxation—highway, in labor.	Real estate, resident.	Real estate, non-resident.	Personal estate, resident.	Personal estate, non-resident.	Total value.	Money at interest.	Town debt.
Arrowsic	52	.016	.0023	\$ 32,850	\$ 15,400	\$ 11,409	\$ 830	\$ 60,489	.....	\$ 315
Bath *.....	2,640	.02	.....	3,080,595	219,460	3,016,369	102,906	6,419,330	\$1,095,756	404,200
Bowdoin	224	.0167	.....	199,380	36,540	41,823	284	278,027	2,150	450
Bowdoinham	332	.0155	.....	394,813	103,468	102,765	900	602,036	7,225	4,508
Georgetown.....	198	.024	.....	101,500	48,470	18,750	.....	168,720	.....	13,183
Perkins	24	.0085	.....	16,000	20,300	8,941	842	46,083	.....	.....
Phippsburg	367	.022	.....	167,963	83,052	108,921	3,853	363,789	2,750	3,722
Richmond	692	.019	.....	694,663	152,470	262,389	11,755	1,121,277	15,650	21,750
Topsham	473	.016	.....	375,565	304,820	110,397	13,836	804,618	9,900	6,507
West Bath	71	.0175	.....	70,620	27,070	64,280	.....	161,970	.....	.....
Woolwich	270	.0163	.....	192,150	65,185	84,155	2,181	343,671	9,600	8,223
	5,343			\$5,326,099	\$1,076,235	\$3,830,199	\$137,477	\$10,370,010	\$1,143,031	

* 1894 valuation.

SAGADAHOC COUNTY—CONTINUED.

Towns.	Stock in trade.	Live stock.	Railroad stock.		Street railroad company stock.		Railroad bonds.		Other bonds.		Bank stock.	
			No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Arrowsic		\$ 4,899									10	\$ 1,000
Bath	\$251,400	59,780									4,756	551,259
Bowdoin	2,825	33,472									18	1,900
Bowdoinham	17,400	44,510									103½	7,450
Georgetown	3,550	8,470									2	180
Perkins		2,238										5,550
Phippsburg	6,950	20,828					\$1,000				83	8,300
Richmond	51,975	44,895									974½	96,240
Topsham	4,875	38,819									293	32,910
West Bath		10,333										
Woolwich	2,800	25,133									252	22,775
		\$293,377										

STATE ASSESSORS' REPORT.

SAGADAHOC COUNTY—CONTINUED.

Towns.	Gas company stock.		Water company stock.		Electric light company stock.		Other company stock.		Railroad property.	Street railroad company property.	Water company property.	Electric light company property.	Gas company property.	Companies not otherwise enumerated.
	No.	Value.	No.	Value.	No.	Value.	No.	Value.						
Arrowsic
Bath	\$50,400	\$68,200	\$2,000	.....	\$60,000	.....	.....
Bowdoin
Bowdoinham	5	500	.....	.....	.....	.....	.....	.....
Georgetown
Perkins	* \$11,550
Phippsburg
Richmond
Topsham
West Bath
Woolwich	30	1,500	.....	.....	\$40,000	.....	.....	.....

* Ice companies.

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											2	\$ 5,000		
Bath											2	35,000	*2	\$48,000
Bowdoin														
Bowdoinham											3	6,200		
Georgetown											1	300		
Perkins														
Phippsburg											5	8,100		
Richmond											1	6,000		
Topsham							1	\$30,000		1	\$155,000	1	2,000	
West Bath														
Woolwich											2	800		

* Oil cloth manufactory. Cordage manufactory.

SAGADAHOC COUNTY—CONTINUED.

Towns.	Machinery.	Finished products in mills.	Material in stock.	Shipping.		Value of wharf property.	Logs and lumber.	Wood and bark.	Estates held in trust.	Carriages.	
				Tons.	Value.					No.	Value.
Arrowsic				87½	\$ 1,440		\$ 4,900				
Bath				50,100	1,000,457		26,500				\$22,200
Bowdoin	\$400				300						
Bowdoinham				545	10,695		5,350			57	2,495
Georgetown					6,530						
Perkins					550		800			6	270
Phippsburg				4,467	67,016		1,600				1,750
Richmond				2,900	45,149					122	5,530
Topsham	60	\$2,000	\$5,000				3,100		\$4,100		
West Bath				106	1,813						
Woolwich			4,400	1,296	19,528	\$150	300				

SAGADAHOC COUNTY—CONCLUDED.

Towns.	Musical instruments.		Furniture.	Value of town property.	Value of other property.	Value of property exempt by vote.	Value of property exempted by assessors.	School houses.		Other educational institutions.	Total amount of personal property.
	No.	Value.						No.	Value.		
Arrowsic.....				\$150				2	\$500		\$12,239
Bath.....	341	\$34,000	\$27,423	20,000					33,000	10,000	3,119,275
Bowdoin.....	30	1,060						13	1,500		42,107
Bowdoinham.....	126	7,140		1,000		\$4,000			3,500		103,755
Georgetown.....				340	\$20				2,070		18,750
Perkins.....	7	375							400		9,783
Phippsburg.....		2,580		2,000					2,500		112,774
Richmond.....	171	9,080	1,100	8,145	31,525	23,000		13	10,750	2,000	274,144
Topsham.....	70	4,090				100,000	\$700		5,600		124,233
West Bath.....								4	1,200		64,280
Woolwich.....		300		7,300	4,400				3,067		86,336

SOMERSET COUNTY.

Towns.	Number of Polls.	Rate of taxation— money.	Rate of taxation— highway, in labor.	Real estate, resident.	Real estate, non-resident.	Personal estate, resident.	Personal estate, non-resident.	Total value.	Money at interest.	Town debt.
Anson	456	.0325	.....	\$416,701	\$65,985	\$100,218	\$3,150	\$586,054	\$9,170	\$92,006
Athens	262	.016	.005	197,335	24,420	64,410	.....	286,165	10,550	4,964
Bingham	227	.022	.....	149,680	23,105	56,458	2,350	231,593	5,713	6,750
Cambridge	115	.0165	.0075	77,920	4,461	36,820	.....	119,201	9,850	422
Canaan	266	.0163	.0069	225,787	14,837	50,126	.....	290,750	6,935	1,650
Concord	93	.021	.019	36,163	13,108	9,186	.....	58,457	.....	2,037
Cornville	213	.0157	.....	234,311	30,730	49,356	1,101	315,498	4,200	430
Detroit	158	.016	.0041	100,225	8,260	26,387	86	134,958	4,650	.....
Embden	151	.023	.00525	163,567	19,539	25,734	868	209,699	.....	18,000
Fairfield	926	.0127	.03	876,510	46,700	329,845	.....	1,253,055	4,600	27,301
Harmony	177	.0195	.0064	111,355	20,545	38,693	465	171,058	6,300	1,061
Hartland	258	.0143	.....	254,413	27,855	100,386	.....	382,654	860	24,953
Madison	571	.0156	.....	765,230	70,140	335,942	5,285	1,176,597	13,800	122
Mercer	144	.027	.....	109,125	11,160	37,611	65	157,961	.....	3,999
Moscow	139	.025	.01	52,300	18,490	15,028	80	85,898	.....	659
New Portland	282	.0106	.0053	216,850	11,225	81,760	.....	309,835	6,700	.....
Norridgewock	430	.035	.....	385,490	49,105	119,270	450	554,315	13,200	65,045
Palmyra	251	.024	.02	251,120	36,685	52,467	.....	320,272	4,100	.....
Pittsfield	749	.025	.....	713,655	65,410	160,000	8,440	947,505	1,800	12,285
Ripley	136	.0115	.012	84,920	10,480	24,910	.....	120,310	1,100	None.
St. Albans	327	.0115	.005	268,200	24,125	90,401	810	383,536	15,140	3,500
Skowhegan	1,394	.0123	.....	1,953,375	143,990	1,027,225	48,255	3,172,845	317,375	29,441
Smithfield	127	.015	.0875	82,975	16,910	23,657	913	124,455	887	.....
Solon	316	.015	.0055	298,480	19,355	63,620	1,135	322,590	6,100	990
Starks	207	.02	.....	148,405	25,325	40,830	195	214,755	680	6,475

Plantations.										
Brighton	128	.014	.011	32,955	6,953	19,220	551	59,688	1,450	582
Carratunk	57			31,850	25,000	11,973		68,823		
Dead River	27	.0125		13,900	6,100	3,754		23,754		
Dennistown	24		.005	3,682	21,500	2,674		27,856		
Flagstaff	30			17,340	8,855	6,674		32,869		
Highland	20	.001		4,785	7,934	2,167	550	15,436		None.
Jackmantown	119	.003		16,450	16,600	18,279		51,329		
Lexington	74	.021		24,040	10,000	8,694		42,734		2,828
Mayfield	27	.015		6,425	28,361	2,953	36	37,775		
Moose River	74	.0067		26,172	27,580	6,101		59,853		250
No. 2, R. 2, W. K. R	36	.0075		12,880	2,881	6,639		22,400	1,050	
The Forks	52	.0085		17,400	18,449	4,916	915	41,680		
West Forks	43	.0078		12,985	18,300	4,187	200	35,672		168
	9,086			\$8,314,956	\$1,000,449	\$3,658,580	\$75,900	\$12,449,885	\$446,210	

* Returns 1894.

SOMERSET COUNTY—CONTINUED.

Towns.	Stock in trade.	Live stock.	Railroad stock.		Street railroad company stock.		Railroad bonds.		Other bonds.		Bank stock.	
			No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Anson	\$20,850	\$59,768									80	\$7,200
Athens.....	4,200	44,615									23	2,300
Bingham.....	15,550	27,577									30	3,000
Cambridge.....	3,725	19,408									10	1,000
Canaan.....	4,775	36,596										
Concord.....	20	9,166										
Cornville.....	850	43,312									9	900
Detroit.....	2,300	17,418									3	300
Embden.....		24,607										
Fairfield.....	32,300	61,139									1,097	109,700
Harmony.....	3,000	29,868										
Hartland.....	44,350	31,266									64	6,400
Madison.....	40,465	62,185									1,409	114,642
Mercer.....	1,200	33,656										
Moscow.....	100	13,033										
New Portland.....	9,825	49,755									130	12,290
Norridgewock.....	20,925	65,310					\$800				135	12,750
Palmyra.....	650	47,716										
Pittsfield.....	35,425	49,370									395	39,440
Ripley.....	1,650	21,122										
St. Albans.....	6,400	55,831									68	6,800
Skowhegan.....	207,130	112,135							\$24,970			240,255
Smithfield.....	700	21,518									3	300
Solon.....	9,050	35,805									124	12,400
Starks.....	925	34,950									33	3,300

SOMERSET COUNTY—CONTINUED.

Towns.	Gas company stock.		Water company stock.		Electric light company stock.		Other company stock.		Railroad property.	Street railroad company property.	Water company property.	Electric light company property.	Gas company property.	Companies not otherwise enumerated.
	No.	Value.	No.	Value.	No.	Value.	No.	Value.						
Anson														
Athens														
Bingham									\$3,000		\$850			
Cambridge														
Canaan														
Concord														
Cornville														
Detroit									300					
Embden								1	1,000					
Fairfield									5,500		4,000			
Harmony														
Hartland									2,000					
Madison							95	2,390	925		300			
Mercer														
Moscow														
New Portland														
Norridgewock														
Palmyra														
Pittsfield														
Ripley							12	60						
St. Albans							10	50						
Skowhegan				\$2,205		\$30,000		11,265			5,000			\$15,000
Smithfield														
Solon														
Starks														

Plantations.

Brighton.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Carratunk.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dead River.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dennistown.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Flagstaff.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Highland.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Jackmantown.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Lexington.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Mayfield.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Moose River.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
No. 2, R. 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											4	\$3,700		
Athens												1,000		\$1,250
Bingham											1	450	2	500
Cambridge												1,900		600
Canaan											1	700		
Concord											2	2,300	1	500
Cornville											1	600	1	1,450
Detroit							1	\$70,000			1	1,800		
Embsden								59,050				53,700		* 8,900
Fairfield											1	600	3	1,650
Harmony					8	\$ 13,550					1	2,000	2	6,200
Hartland					25	100,000		100,000			3	5,800	5	12,400
Madison											3	2,125		
Mercer											1	550	1	540
Moscow														
New Portland											2	2,000		
Norridgewock														
Palmyra														
Pittsfield					12	35,000						1,375		
Ripley											1	300		
St. Albans											1	800	6	3,400
Skowhegan					9	35,000	2	40,000		\$65,000	2	19,100	6	55,900
Smithfield											1	1,000	1	200
Solon											3	1,800	1	600
Starks											2	1,200		

Plantations.													
Brighton										2	780		
Carratunk													
Dead River													
Dennistown													
Flagstaff										1	630	1	500
Highland													
Jackmantown													
Lexington													
Mayfield													
Moose River													
No. 2, R. 2, W. K. R													
The Forks													
West Forks													

* Furniture shops.

SOMERSET COUNTY—CONTINUED.

Towns.	Machinery.	Finished products in mills.	Material in stock.	Shipping.		Value of wharf property.	Logs and lumber.	Wood and bark.	Estates held in trust.	Carriages.	
				Tons.	Value.					No.	Value.
Anson								\$3,075			\$ 596
Athens											1,805
Bingham			\$150				\$962				286
Cambridge										77	2,127
Canaan										22	521
Concord											
Cornville											
Detroit											
Embden											
Fairfield							79,000				
Harmony											
Hartland	\$12,000									23	1,686
Madison			61,500				40,500			58	1,560
Mercer										66	1,700
Moscow							723				
New Portland							1,000			54	1,135
Norridgewock							500				1,100
Palmyra											
Pittsfield	18,200	\$7,875	7,875				1,500			89	2,770
Ripley										18	405
St. Albans							2,900			35	1,215
Skowhegan	58,200				\$6,175		6,925		2,500	234	11,760
Smithfield							800				
Solon											
Starks							50			23	885

Plantations.										
Brighton.....			2,000				970			
Carratunk.....										
Dead River.....										
Dennistown.....										
Flagstaff.....										
Highland.....										
Jackmanton.....										
Lexington.....										
Mayfield.....										
Moose River.....							1,259			
No. 2, R. 2, W. K.....										
The Forks.....										
West Forks.....										

SOMERSET COUNTY—CONCLUDED.

Towns.	Musical instruments.		Furniture.	Value of town property.	Value of other property.	Value of property exempt by vote.	Value of property exempted by assessors.	School houses.		Other educational institutions.	Total amount of personal property.
	No.	Value.						No.	Value.		
Anson		\$1,375	\$890	\$1,800		\$10,000			\$5,585	\$1,500	\$103,368
Athens		940		100		3,000	\$400	12	2,000	1,500	64,410
Bingham		1,286	400	650	*\$3,040				4,550		58,808
Cambridge	25	710							400		36,800
Canaan		1,299									50,126
Concord				250					360		9,186
Cornville		1,195							1,500		50,459
Detroit								4	940		26,473
Embsden					1,225	71,200		12	1,545		26,602
Fairfield		3,255		3,000	39,353		1,800	17	17,000		329,845
Harmony				1,020					1,782		39,158
Hartland	48	2,430		1,730	12,000	11,200	1,800		2,394	1,500	109,386
Madison	62	2,535	1,000		600	150,000			5,000		341,327
Mercer	27	1,120		400					250		37,676
Moscow	9	467						6	1,350		15,108
New Portland	32	1,055						15	2,065		119,720
Norridgewock	72	4,535	600		† 4,000						119,720
Palmyra				2,000							52,467
Pittsfield	128	4,185				49,480				10,000	168,440
Ripley	27	633		700				5	1,850		24,910
St. Albans	65	2,825		4,000	50	4,000	600	16	5,200		91,211
Skowhegan		16,760	17,950	8,750	68,075				32,600		1,075,480
Smithfield	14	366				250		6	1,050		24,570
Solon				2,000	1,400			14	1,775		64,755
Starks	12	435						12	1,200		41,025

Plantations.										
Brighton									735	19,780
Carratunk								4	1,500	11,973
Dead River										3,754
Dennistown								1	500	2,674
Flagstaff								1	200	6,674
Highland								1	250	2,717
Jackmantown									300	18,279
Lexington								7	250	8,694
Mayfield										2,989
Moose River								3	45	6,101
No. 2, R. 2, W. K. R.										6,639
The Forks								3	600	5,831
West Forks	4	130		50	865			2	750	4,387

* Last blocks.

† Dodlin Granite Company.

WALDO COUNTY.

Towns.	Number of polls.	Rate of taxation—money.	Rate of taxation—highway, in labor.	Real estate, resident.	Real estate, non-resident.	Personal estate, resident.	Personal estate, non-resident.	Total value.	Money at interest.	Town debt.
Belfast.....	1,440	.018	.....	\$1,871,310	\$123,215	\$1,018,214	\$18,970	\$3,031,709	\$236,945	.....
Belmont	130	.....	.01825	71,081	11,598	12,904	228	95,811	.....	\$2,271
Brooks.....	216	.0175	.003	181,630	18,080	39,667	829	240,206	1,000	25,900
Burnham.....	258	.0185	.00475	130,865	23,333	33,459	.....	187,657	.....	15,977
Frankfort.....	298	.0195	.01	140,405	17,320	39,495	.....	197,220	.....	1,184
Freedom.....	163	.011	.0055	114,200	13,475	31,089	801	159,565	1,400	.....
Islesborough.....	217	.016	.00295	100,734	121,391	41,639	2,228	265,992	.....	3,522
Jackson.....	136	.0207	.....	94,255	14,660	26,860	95	135,270	300	.....
Knox.....	171	.017	.0065	151,866	14,860	39,029	.....	205,755	500	.....
Liberty.....	193	.015	.0065	141,610	21,890	41,375	.....	204,875	4,225	None
Lincolnville.....	365	.0155	.0065	225,605	30,380	38,365	450	294,800	1,300	None.
Monroe.....	272	.022	.005	179,150	17,876	54,741	1,322	253,089	1,469	.....
Montville.....	344	.023	.....	215,489	19,440	60,187	.....	295,116	7,150	1,000
Morrill.....	130	.013	.....	90,684	5,835	40,455	.....	136,974	18,315	None.
Northport.....	200	.0158	.0055	119,270	108,615	21,302	550	249,737	300	4,198
Palermo.....	245	.02	.0115	103,731	17,100	36,358	.....	157,189	1,550	.....
Prospect.....	221	.0156	.0038	122,813	22,694	26,331	4,595	176,433	.....	1,468
Searsport.....	453	.0127	.002	372,734	58,433	257,637	5,376	694,180	4,000	.....
Searsmont.....	280	.017	.0064	235,855	26,525	45,108	680	308,168	300	None.
Stockton Springs.....	226	.018	.....	185,305	38,992	29,555	506	254,358	.....	3,627
Swanville.....	195	.0117	.007	102,960	14,379	23,400	307	141,046	400	381
Thorndike.....	166	.01125	.005	147,942	15,980	47,813	208	211,943	6,640	1,000
Troy.....	234	.011	.007	191,940	5,600	59,435	.....	256,975	9,750	258
Unity.....	222	.....	.0066	206,003	17,917	52,211	439	276,570	3,000	None.
Waldo.....	126	.013	.....	108,555	13,900	29,062	477	151,994	3,300	.....
Winterport.....	508	.0105	.005	389,487	20,060	120,418	130	530,095	24,750	.....
	7,408			\$5,995,479	\$812,948	\$2,266,109	\$38,191	\$9,112,727	\$326,594	

WALDO COUNTY—CONTINUED.

Towns.	Stock in trade.	Live stock.	Railroad stock.		Street railroad company stock.		Railroad bonds.		Other bonds.		Bank stock.	
			No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Belfast	\$323,006	\$54,814									1,367	\$161,610
Belmont	775	11,552										
Brooks	6,450	26,289										1,300
Burnham	4,540	20,119									77	7,700
Frankfort	12,750	24,085										
Freedom	5,300	22,970										1,200
Islesborough	2,965	8,356									4	400
Jackson	1,300	24,137										
Knox	1,750	34,719										
Liberty	9,250	24,703										
Lincolnton	3,200	29,389									33	3,300
Monroe	4,525	45,182										300
Montville	4,100	40,052									70	7,000
Morrill	2,220	18,364									11	570
Northport	550	16,962									6	600
Palermo	2,200	31,138	42	\$0,000								
Prospect	3,100	19,818									3½	350
Searsport	18,400	24,973										63,350
Searsmont	6,250	30,035									15	1,500
Stockton Springs	3,250	14,595									17½	1,750
Swanville	2,340	18,893										
Thordike	8,625	27,856									17	1,700
Troy	2,350	44,420										
Unity	7,500	34,630									60	5,850
Waldo	300	23,599									7	700
Winterport	29,800	52,819									22	2,200
		\$724,469										

STATE ASSESSORS' REPORT.

WALDO COUNTY—CONTINUED.

Towns.	Gas company stock.		Water company stock.		Electric light company stock.		Other company stock.		Railroad property.	Street railroad company property.	Water company property.	Electric light company property.	Gas company property.	Companies not otherwise enumerated.
	No.	Value.	No.	Value.	No.	Value.	No.	Value.						
Belfast ..			20	\$8,000				\$1,400	\$8,550		\$6,500	\$18,000	\$7,000	\$11,500
Belmont ..														
Brooks ..									1,600					
Burnham ..														
Frankfort ..														
Freedom ..														
Islesborough ..														
Jackson ..							5	500						
Knox ..														
Liberty ..														
Lincolnville ..														
Monroe ..														
Montville ..														
Morrill ..														
Northport ..														
Palermo ..											3,300			
Prospect ..														
Searsport ..														
Searsmont ..														
Stockton Springs ..														
Swanville ..							20	500						
Thomdike ..														
Troy ..														
Unity ..														
Waldo ..									700					
Winterport ..														

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														
Belmont												\$2,100		\$3,200
Brooks												1,375		
Burnham												1,000	2	2,100
Frankfort												1,500		
Freedom												2,000	4	2,900
Islesborough														
Jackson												550		
Knox												750		
Liberty														
Lincolnville														
Monroe												850	1	600
Montville												2,100		
Morrill												1,995	1	75
Northport														
Palermo														
Prospect												700		
Searsport														
Searsmont												1,000	3	4,150
Stockton Springs												75		
Swanville														
Thorndike														
Troy												1,275		
Unity												600		
Waldo														
Winterport												1,000		

WALDO COUNTY—CONTINUED.

Towns.	Machinery.	Finished products in mills.	Material in stock.	Shipping.		Value of wharf property.	Logs and lumber.	Wood and bark.	Estates held in trust.	Carriages.	
				Tons.	Value.					No.	Value.
Belfast.....	\$45,000			1,111	\$28,710	\$18,000			\$11,008	149	\$18,630
Belmont.....										11	305
Brooks.....	400						\$300			34	1,410
Burnham.....	1,030						100				
Frankfort.....										33	1,635
Freedom.....											
Islesborough.....				4,578	26,361					27	885
Jackson.....										21	708
Knox.....											720
Liberty.....										33	1,160
Lincolnton.....					1,544						
Monroe.....											
Montville.....											
Morrill.....										29	651
Northport.....											1,375
Palermo.....										19	650
Prospect.....					1,953	275					
Searspoint.....				10,500	140,458		600			20	1,145
Searsmont.....							2,200	50		134	3,340
Stockton Springs.....				746	7,011	125				44	1,200
Swanville.....					500					17	485
Thorndike.....	250				1,000		115			31	930
Troy.....										51	1,523
Unity.....											
Waldo.....										22	665
Winterport.....				741	2,444	8,200				81	4,535

WALDO COUNTY—CONCLUDED.

Towns.	Musical instruments.		Furniture.	Value of town property.	Value of other property.	Value of property exempt by vote.	Value of property exempted by assessors.	School houses.		Other educational institutions.	Total amount of personal property.
	No.	Value.						No.	Value.		
Belfast	112	\$10,625	\$17,150		\$175,286			17	\$21,000		\$1,037,184
Belmont.....	20	500						5	1,075		13,132
Brooks		1,365	2,382						1,000		40,496
Burnham.....						\$2,000		9	1,500		33,459
Frankfort	20	1,025		\$1,200					2,914		39,495
Freedom		1,020						9	1,100	\$500	31,890
Islesborough.....	46	2,085		1,500	2,315				2,000		43,867
Jackson	15	510						9	750		26,955
Knox		540						9	1,040		39,029
Liberty	25	785						9	2,700		41,375
Lincolnville					82			17	3,335		48,815
Monroe.....				4,120				13	3,070		56,063
Montville.....	53	1,885		800				14	1,500		60,187
Morrill	28	447						4	1,000		40,455
Northport		1,195				5,000			2,800		21,852
Palermo.....	22	730		500	90				1,763		36,358
Prospect	40	1,970		400	75				1,923		30,926
Searsport	66	4,940	3,850		487	500	11,735		14,398		263,013
Searsmont	41	1,113			1,000			13	3,051		45,788
Stockton Springs.....	38	1,630		1,000					3,000		30,061
Swanville	46	1,089						7	2,766		23,707
Thorndike	33	955		500				10	1,600		48,021
Troy	41	1,392		1,200		245	150		2,000		59,435
Unity				1,952				10	1,335		52,650
Waldo	23	975									29,539
Winterport.....	37	3,600	400	2,000		2,500			3,500		120,548

WASHINGTON COUNTY.

Towns.	Number of polls.	Rate of taxation—money.	Rate of taxation—highway, in labor.	Real estate, resident.	Real estate, non-resident.	Personal estate, resident.	Personal estate, non-resident.	Total value.	Money at interest.	Town debt.
Addison	269	.029		\$121,021	\$15,976	\$40,909	\$1,750	\$179,656	\$2,000	
Alexander	91	.012	.022	39,475	7,222	15,310		62,007	500	\$1,200
Baileyville	65	.013	.016	22,550	26,791	7,983		57,324		
Baring	73	.017		36,178	17,057	17,763	1,900	72,898	1,000	
Beddington	37	.0215	.0076	7,740	27,578	3,276	1,575	40,169		1,160
Brookton	97	.0135		22,620	45,245	11,757	18,985	98,607	500	None.
Calais	2,083	.02		1,367,512	105,524	837,680	75,625	2,386,341	128,000	
Centerfield	31	.0115		12,225	36,858	4,105		53,188		
Charlotte	*89	.015		50,605	10,576	14,016		75,197		800
Cherryville	431	.02		336,060	19,537	156,613		512,210	19,375	2,100
Columbia	152	.0223	.01	50,645	18,854	20,943		90,442	4,000	700
Columbia Falls	164	.02	.0042	101,451	10,718	27,658	2,842	142,669	900	2,618
Cooper	74	.016	.017	23,135	10,945	10,356		44,436		
Crawford	47	.015	.011	10,005	6,667	6,501		23,173		
Cutler	164	.052		37,095	21,383	13,542	410	72,430		12,500
Danforth	303	.036		104,509	59,592	40,895	13,165	218,161		1,000
Deblois	27	.02		7,918	8,573	2,310		18,801		800
Dennysville	114	.0182		71,072	979	71,159		143,210	4,278	None.
East Machias	463	.0143		295,332	32,843	139,985		378,160	2,550	
Eastport	977	.0175		1,156,095	49,600	574,005	32,230	1,811,930		41,447
Edmunds	101	.034	.0102	15,055	27,875	5,557	3,679	52,166		125
Forest City	57	.015	.004	8,251	41,531	7,392	10,475	67,619		None.
Harrington	304	.015		172,479	18,657	69,040		260,176	950	
Jonesboro	144	.025		46,228	27,790	17,730	19,336	111,084		
Jonesport	449	.02		144,579	28,636	131,829	1,960	307,004	6,598	
Lubec	590	.0125		384,069		151,957		536,026	36,350	
Machias	492	.0165		417,253	19,609	280,196		717,058	41,925	None.
Machiasport	306	.023		95,874	25,591	53,294	2,065	176,824		

Marion	31	.085	9,583	12,387	3,339	25,759		
Marshfield	68	.0137	30,601	17,190	4,345	59,416		
Meddybemps	46	.014	17,686	4,432	9,259	31,377		
Milbridge	498	.019	274,283	26,845	80,047	381,175		10,462
Northfield	48	.021	10,246	14,338	6,042	30,626		
Pembroke	361	.0146	209,289	20,527	71,413	301,456		6,000
Perry	*217	.028	133,807	16,377	33,325	186,009		
Princeton	277	.0137	124,598	46,246	45,166	221,892		
Robbinston	194	.016	97,674	8,913	26,222	134,369	4,668	815
Roque Bluffs	40	.023	12,033	6,215	4,144	22,392	190	
Steuben	245	.024	103,988	30,623	28,455	163,332	1,000	2,000
Talmage	25	.013	4,300	39,635	2,256	46,191		
Topsfield	78	.015	28,643	29,263	18,116	76,022		
Trescott	127	.032	27,273	6,643	14,712	48,685		3,775
Vanceboro	179	.016	56,915	82,825	17,442	163,746		58
Waite	39	.021	10,887	11,265	5,223	27,375		None.
Wesley	57	.022	23,659	9,700	11,471	44,830		
Whiting	94	.013	45,389	10,181	21,022	76,829		435
Whitneyville	107	.02	35,723	8,627	14,179	58,529		
Plantations.								
Codyville	*23	.0038	3,927	24,698	2,875	31,500		
Kossuth	*15	.019	2,150	22,631	1,353	26,134		
Lambert Lake	35	.005	6,700	20,100	2,060	28,880		300
No. 14	21	.01	7,381	14,682	3,278	25,341		
No. 18	*6	.04	367	250	384	1,001		
No. 21	*26	.0075	3,610	15,674	2,227	21,511		
	11,021		\$6,347,743	\$1,222,924	\$3,162,086	\$210,530	\$10,943,283	\$254,784

* Returns of 1894.

STATE ASSESSORS' REPORT.

Marion	550	1,850									
Marshfield .....	...	4,150									
Meddybemps	100	7,679									
Milbridge	11,575	11,207							13		975
Northfield .....	...	4,718									
Pembroke	18,650	29,089									
Perry	1,975	25,515							11		1,100
Princeton	16,785	15,184									
Robbinston	6,185	14,499									
Roque Bluffs .....	...	2,762									
Steuben	4,260	15,197									
Talmadge .....	...	1,990									
Topsfield	1,869	14,277									
Treescott .....	...	11,156									
Vanceboro	12,125	5,822									
Waite	400	4,373									
Wesley	55	7,538									
Whiting ...	1,350	7,506									
Whitneyville	1,225	5,338									
Plantations.											
Codyville .....	...	2,495									
Kossuth .....	...	1,231									
Lambert Lake .....	...	1,660									
No. 14 .....	...	2,268									
No. 18 .....	...	302									
No. 21 .....	...	1,987									
		\$581,260									

WASHINGTON COUNTY—CONTINUED.

Towns.	Gas company stock.		Water company stock.		Electric light company stock.		Other company stock.		Railroad property.	Street railroad company property.	Water company property.	Electric light company property.	Gas company property.	Companies not otherwise enumerated.
	No.	Value.	No.	Value.	No.	Value.	No.	Value.						
Addison														
Alexander														
Baileyville														
Barling														
Beddington														
Brookton														
Calais								\$1,400		\$12,000	\$40,000		\$12,850	\$30,000
Centerville														
Charlotte					45	\$4,500								
Cherryfield														
Columbia														
Columbia Falls														
Cooper														
Crawford														
Cutler														
Danforth														
Deblois														
Dennysville								2,500						
East Machias														
Eastport							102	2,660				*\$5,000		
Edmunds														
Forest City														
Harrington														
Jonesboro														
Jonesport														
Lubec							60	2,400						
Machias					44	\$2,200								
Machiasport											400			3,000

Marion														
Marshfield														
Meddybemps														
Milbridge			1	\$1,000										
Northfield														
Pembroke														
Perry														
Princeton														
Robbinston														
Roque Bluffs														
Steuben														
Talmadge														
Topsfield														
Trescott														
Vanceboro									15,325					
Waite														
Wesley														
Whiting														
Whitneyville														
Plantations.														
Codyville														
Kossuth														
Lambert Lake														
No. 14														
No. 18														
No. 21														

* Light and gas company.

Marion.....										1	1,200		
Marshfield.....										1	700		
Meddybemps.....													
Milbridge.....													
Northfield.....													
Pembroke.....													
Perry.....													
Princeton.....					1	\$700							
Robbinston.....										2	1,150		
Roque Bluffs.....												1	400
Steuben.....										2	800	3	668
Talmage.....										1	500		
Topsfield.....													
Treescott.....												3	590
Vanceboro.....													*54,185
Waite.....													
Wesley.....										2	1,168		
Whiting.....										5	4,318		
Whitneyville.....										3	4,500		
Plantations.													
Codyville.....													
Kossuth.....													
Lambert Lake.....										1	6,000		
No. 14.....													
No. 18.....													
No. 21.....													

* Tannery.

WASHINGTON COUNTY—CONTINUED.

Towns.	Machinery.	Finished products in mills.	Material in stock.	Shipping.		Value of wharf property.	Logs and lumber.	Wood and bark.	Estates held in trust.	Carriages.	
				Tons.	Value.					No.	Value.
Addison	\$500	\$1,750		13,984	\$8,042		\$150	\$2,024		149	\$3,375
Alexander										83	2,030
Baileyville										2	215
Baring							8,445	60		77	2,010
Beddington	\$1,500							1,250		8	310
Brookton							600	11,060		30	1,115
Calais						\$70,600	194,735			331	20,915
Centerville										7	290
Charlotte										11	440
Cherryfield	1,800			631	\$6,623	4,640	57,465			164	6,560
Columbia				52	840		495			147	2,703
Columbia Falls			\$1,446	489	4,191	1,629	932	1,181		162	4,103
Cooper										45	1,425
Crawford										37	993
Cutler			794	96	288			250		78	2,575
Danforth	9,431									10	510
Deblois										24	690
Dennysville					8,272	1,750	7,469	490	\$360	93	4,160
East Machias				1,038	20,916	3,600	43,440	2,919		479	17,609
Eastport				692	7,809						
Edmunds					60		3,679			6	230
Forest City								6,300		17	460
Harrington				4,080	37,658			316		150	6,237
Jonesboro	1,500			263	2,272	2,085	10,143	4,641		60	1,932
Jonesport				5,000	75,000	2,000				70	2,800
Lubec	* 1,767	1,394	1,913		20,789	8,770				435	13,920
Machias	1,600			2,682	34,314	10,420	80,063			241	10,230
Machiasport					33,722	7,675				62	1,935

Marion	400								25	899
Marshfield									36	1,080
Meddybemps									20	1,190
Milbridge	1,000		2,532	41,290	5,000				199	3,980
Northfield									31	860
Pembroke			1,048	12,641			2,000		245	6,735
Perry				1,725						
Princeton				1,900		3,992	4,400		120	3,223
Robbinston			100	470	2,000					
Roque Bluffs			4	10	25		364		23	342
Steuben	50				100	200	983		246	3,170
Talmadge									6	169
Topsfield									22	1,320
Trescott							853		54	830
Vanceboro				500			1,619		13	430
Waite									10	250
Wesley							150		43	1,845
Whiting			58	575	246	6,660	1,730		55	1,635
Whitneyville	525					4,035	132		46	2,048
Plantations.										
Codyville									6	230
Kossuth										
Lambert Lake				300		320	100			
No. 14									17	845
No. 18										
No. 21									5	190

* Bicycles.

STATE ASSESSORS' REPORT.

WASHINGTON COUNTY—CONCLUDED.

Towns.	Musical instruments.		Furniture.	Value of town property.	Value of other property.	Value of property exempt by vote.	Value of property exempted by assessors.	School houses.		Other educational institutions.	Total amount of personal property.
	No.	Value.						No.	Value.		
Addison	70	\$2,655					\$1,292				\$42,659
Alexander	12	325			\$104			4	\$1,100		15,310
Baileyville	5	125		\$125				3	350		7,983
Baring	24	1,305					300	1	2,000		19,663
Beddington	8	195						2	800		4,851
Brookton	18	695	\$ 150		100	\$4,000		1	800		30,742
Calais	343	26,975	24,450	56,681		50,000	20,000	14	33,000		913,305
Centerville	3	150		400					200		4,105
Charlotte	18	575						4	751		
Cherryfield	61	6,150	7,912				3,500		5,000	\$8,000	156,613
Columbia	22	1,190						6	2,164		20,943
Columbia Falls	41	2,910			1,078	600		4	4,825		30,500
Cooper	13	520		150				4	900		10,356
Crawford	12	360			209			2	600		6,501
Cutler	16	735	200	100	1,088			2	1,581		13,952
Danforth	45	2,800		2,000		2,000		7	3,000		54,060
Deblois	6	265						1	1,000		2,310
Dennysville	23	1,575							2,400		71,159
East Machias	80	8,000		5,000	1,437			10	4,954		139,985
Eastport	223	31,590		5,500		20,000	3,750		13,000	10,000	606,235
Edmunds	11	467			700			5	1,000		9,236
Forest City	22	855	200					1	1,000		17,837
Harrington	96	5,227		750			500		2,250		69,040
Jonesboro	21	675		1,000	6,340		300	6	1,625		37,066
Jonesport	111	5,520			2,000			12	5,000		133,789
Lubec	174	9,505	750	4,500	2,198				4,000		151,957
Machias		8,205		5,350	13,500			9	17,600		280,196
Machiasport	68	4,635		4,000	1,170				3,500		55,359

Marion.....	1	40					3	400		3,339
Marshfield.....	20	500			700		2	500		11,625
Meddybemps.....	7	290					2	300		9,259
Milbridge.....	100	2,500	7,520	7,520	1,000			6,392	2,000	80,047
Northfield.....	14	464								6,042
Pembroke.....	51	2,525	3,000					3,000		71,640
Perry.....	34	1,700	350	310			11	1,946		28,545
Princeton.....	71	5,085		479	3,000					51,048
Robbinston.....			2,240			300		2,500		27,722
Roque Bluffs.....	3	65		391			2	500		4,144
Steuben.....	58	2,925	150	300	1,000		10	3,733		28,721
Talmage.....	5	100					2	500		2,256
Topsfield.....	10	550	1,000	100				650		18,116
Trescott.....	19	570		1,303	488					14,769
Vanceboro.....		2,960		550				1,400		24,006
Waite.....	5	200	1,000				2	500		5,223
Wesley.....	9	280		1,603						11,471
Whiting.....	23	745		1,083			5	1,100		21,259
Whitneyville.....	20	575	800				2	1,600		14,179
Plantations.										
Codyville.....	4	150					1	200		
Kossuth.....										
Lambert Lake.....							1	800		2,080
No. 14.....	3	155					2	500		3,278
No. 18.....										
No. 21.....	1	50					1	700		

STATE ASSESSORS' REPORT.

YORK COUNTY.

Towns.	Number of polls.	Rate of taxation — money.	Rate of taxation — highway, in labor.	Real estate, resident.	Real estate, non-resident.	Personal estate, resident.	Personal estate, non-resident.	Total value.	Money at interest.	Town debt.
Acton.....	184	.0099	.0047	\$176,906	\$69,155	\$29,125	\$3,908	\$279,094	.....	None
Alfred.....	238	.023	.....	258,011	23,190	71,426	5,500	358,127	\$8,530	\$4,500
Berwick.....	563	.0134	.....	651,329	181,396	57,661	7,584	897,970	.....	.....
Biddeford... ..	3,155	.0325	.....	5,322,694	387,885	1,019,534	63,460	6,793,573	11,200	451,300
Buxton.....	562	.016	.0042	436,253	72,981	104,327	4,327	617,888	14,000	357
Cornish.....	357	.0155	.....	311,385	27,720	60,164	285	399,554	.....	450
Dayton.....	153	.01	.0035	134,447	29,603	19,826	.....	183,876	.....	.....
Eliot.....	348	.0123	.00405	322,755	32,080	38,940	1,550	395,325	8,700	None.
Hollis.....	344	.012	.0045	256,300	57,510	60,044	5,294	379,148	130	3,497
Kittery.....	769	.0175	.023	417,311	107,869	54,812	1,957	581,949	.....	5,725
Kennebunk.....	845	.0124	.....	1,180,415	249,200	417,425	9,650	1,856,690	76,800	29,080
Kennebunkport.....	550	.0128	.0025	678,050	269,530	193,980	5,670	1,147,230	63,400	4,700
Lebanon.....	324	.024	.....	177,346	77,890	35,039	3,905	294,180	1,300	None.
Limington.....	268	.026	.004	220,407	21,020	35,296	1,180	277,903	.....	.....
Limerick.....	243	.0127	.046	217,330	13,060	136,099	3,400	369,889	.....	.....
Lyman.....	189	.0167	.....	214,453	80,680	31,336	2,536	329,005	100	.....
Newfield.....	232	.012	.0096	151,610	.....	31,073	594	211,092	.....	None.
North Berwick.....	475	.0205	.....	488,975	47,345	126,219	15,609	678,148	6,800	70,303
Old Orchard.....	204	.015	.0056	294,728	270,365	40,980	3,100	609,173	1,500	10,905
Parsonsfeld.....	370	.0125	.0033	317,421	39,765	66,392	1,422	425,000	.....	1,513
Sanford.....	1,215	.0134	.....	1,650,847	164,518	242,016	.....	2,057,381	.....	5,000
Saco.....	1,664	.02	.....	2,380,315	461,830	1,054,467	49,950	3,946,562	107,395	113,447
Shapleigh.....	262	.012	.0075	143,573	39,505	38,861	8,298	230,237	.....	488
South Berwick.....	810	.02	.....	720,642	74,288	202,163	34,384	1,031,477	.....	1,150
Waterboro.....	395	.0126	.005	219,120	71,365	51,600	1,895	343,980	300	.....
Wells.....	508	.02	.....	402,328	137,746	72,611	4,931	617,616	4,050	985
York.....	748	.01575	.....	807,313	521,042	124,312	10,140	1,463,407	20,380	28,149
	16,075			\$18,552,264	\$3,556,353	\$4,416,328	\$250,529	\$26,775,474	\$324,585	

YORK COUNTY—CONTINUED.

Towns.	Stock in trade.	Live stock.	Railroad stock.		Street railroad company stock.		Railroad bonds.		Other bonds.		Bank stock.	
			No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Acton.....	\$ 300	\$28,651									10	\$ 800
Alfred.....	2,000	25,976									312	29,400
Berwick.....		36,255									39	1,950
Biddeford.....	276,372	132,695									736	73,600
Buxton.....	14,925	44,194		\$3,500							95	9,320
Cornish.....	21,150	33,639									23	2,300
Dayton.....		15,951									20	2,000
Eliot.....	2,850	23,045										
Hollis.....	12,500	31,673							2	200	65	6,500
Kittery.....	6,060	23,607									13	850
Kennebunk.....	90,250	58,755									1,284½	127,570
Kennebunkport.....	27,440	51,045									213	27,260
Lebanon.....	2,000	31,594										
Limington.....	1,550	28,708										1,200
Limerick.....	7,495	23,204									1,088	108,800
Lyman.....	1,965	22,274									16	1,600
Newfield.....	4,650	23,402									1	100
North Berwick.....	48,850	31,478									667	56,800
Old Orchard.....	1,250	3,910									82	5,900
Parsonsfield.....	9,675	42,572									33	2,475
Sanford.....	92,572	62,616										
Saco.....	140,956	86,065		8,936			7	7,000			1,736	167,910
Shapleigh.....	4,050	31,419										
South Berwick.....	91,950	35,735									1,206	66,650
Waterboro.....	11,675	35,105									38½	3,825
Wells.....	10,430	38,415	22	2,200						1,300		
York.....	12,250	54,840										27,500
		\$1,056,823										

YORK COUNTY—CONTINUED.

Towns.	Gas company stock.		Water company stock.		Electric light company stock.		Other company stock.		Railroad property.	Street railroad company property.	Water company property.	Electric light company property.	Gas company property.	Companies not otherwise enumerated.
	No.	Value.	No.	Value.	No.	Value.	No.	Value.						
Acton.....														\$9,600
Alfred.....														
Berwick.....												\$40,000		
Biddeford.....									\$33,500		\$3,500	51,000		
Buxton.....														
Cornish.....														
Dayton.....														
Eliot.....														
Hollis.....							1	\$750						
Kittery.....								790	3,035					12,000
Kennebunk.....								3,000	22,000					
Kennebunkport.....							75	1,870						
Lebanon.....														
Limington.....														
Limerick.....														
Lyman.....														
Newfield.....														
North Berwick.....								1,000	8,175					
Old Orchard.....									13,800					8,050
Parsonsfield.....														
Sanford.....									1,792	\$ 4,252	2,760	2,000		
Saco.....									53,600	10,000	1,800	500		
Shapleigh.....														
South Berwick.....									7,225		4,000			
Waterboro.....														
Wells.....									4,520					
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.....														
Alfred.....					2	\$3,000					4	\$4,000	1	\$500
Berwick.....											4	5,900		500
Biddeford.....	200,000	\$2,620,000										25,000		
Buxton.....														
Cornish.....											2	1,750		
Dayton.....											2	1,900		
Eliot.....														
Hollis.....					4	11,335					7	4,000		
Kittery.....														
Kennebunk.....		*5,000										5,200	4	42,240
Kennebunkport.....														
Lebanon.....											5	2,928		
Limington.....											2	3,450		
Limerick.....					4	5,000					1	700		
Lyman.....														
Newfield.....												1,550		950
North Berwick.....					8	4,400					4	2,800	1	300
Old Orchard.....												2,000		
Parsonsfield.....					3½	5,000					2	2,500	1	1,200
Sanford.....	10,500	32,685			20	156,450					5	5,000		
Saco.....			50,368	\$755,520							4	14,300	3	11,200
Shapleigh.....					6	3,971					2	1,700		
South Berwick.....	9,000	45,000			11	28,000					5	7,500	1	500
Waterboro.....														
Wells.....											3	2,000	1	400
York.....											5	1,750	1	150

* Twine mills.

YORK COUNTY—CONTINUED.

Towns.	Machinery.	Finished products in mills.	Material in stock.	Shipping.		Value of wharf property.	Logs and lumber.	Wood and bark.	Estates held in trust.	Carriages.	
				Tons.	Value.					No.	Value.
Acton			\$2,000				\$ 640				
Alfred		\$ 1,000	1,000				3,400		\$500	129	\$3,870
Berwick	\$ 3,750										
Biddeford	75,000	79,424	350,527		\$6,500	\$3,000	16,000				
Buxton	3,900				300		11,800			74	2,285
Cornish										27	710
Dayton										23	585
Eliot				194	1,500		1,550				
Hollis							6,600			79	3,190
Kittery				375½	7,587	600				23	2,605
Kennebunk	45,850				600	1,500	7,000			164	7,575
Kennebunkport				189.91	4,900					170	9,565
Lebanon							4,230	\$100			
Limington							3,400				
Limerick											
Lyman	75						6,857				
Newfield							675			15	625
North Berwick							2,600				
Old Orchard											1,025
Parsonsfield	6,000						3,670				
Sanford			86,077				750				
Saco	6,500	190,655	171,572		65,605	1,100	29,910	2,610			33,025
Shapleigh	4,000						3,000			23	810
South Berwick	17,000					600	18,950	1,538		40	3,315
Waterboro	350										
Wells					1,020	200	3,275	1,320	4,870		350
York	1,875			147	1,522	1,415	7,075			78	5,465

YORK COUNTY—CONCLUDED.

Towns.	Musical instruments.		Furniture.	Value of town property.	Value of other property.	Value of property exempt by vote.	Value of property exempted by assessors.	School houses.		Other educational institutions.	Total amount of personal property.
	No.	Value.						No.	Value.		
Acton.....	32	\$642	.....	\$1,000	.....	.....	.....	2	\$2,349	.....	\$33,033
Alfred.....	10	750	\$200	3,000	.....	.....	.....	6	4,500	.....	76,926
Berwick.....	174	6,275	.....	5,500	.....	.....	.....	.....	10,000	.....	65,245
Biddeford.....	.....	44,715	3,500	150,000	\$79,429	\$500,000	\$7,000	.....	124,472	50,000	1,082,994
Buxton.....	105	4,430	.....	2,000	.....	25,000	.....	.....	5,990	.....	108,654
Cornish.....	49	2,650	.....	.....	.....	.....	.....	.....	7,500	.....	60,449
Dayton.....	40	1,290	.....	.....	.....	.....	.....	4	2,800	.....	19,826
Eliot.....	.....	2,845	.....	.....	.....	.....	1,500	8	4,000	.....	40,490
Hollis.....	77	3,795	.....	.....	.....	.....	.....	13	3,095	.....	65,338
Kittery.....	176	9,070	6,200	2,263	.....	.....	2,310	.....	13,906	.....	56,769
Kennebunk.....	152	8,175	.....	34,000	*1,500	.....	26,650	.....	4,000	.....	427,075
Kennebunkport.....	58	3,970	10,200	1,000	.....	.....	.....	12	8,797	.....	199,650
Lebanon.....	83	2,345	.....	.....	75	.....	.....	19	5,485	.....	38,944
Linington.....	.....	.....	.....	.....	.....	.....	6,000	14	2,625	2,500	36,476
Limerick.....	.....	.....	.....	.....	.....	500	.....	.....	2,235	.....	139,499
Lyman.....	.....	525	.....	.....	.....	.....	.....	.....	4,294	.....	33,872
Newfield.....	54	1,715	500	1,500	.....	.....	.....	6	2,800	.....	31,664
North Berwick.....	.....	.....	.....	.....	500	.....	.....	.....	.....	.....	141,828
Old Orchard.....	.....	1,000	26,550	.....	2,195	500	.....	.....	3,000	.....	44,080
Parsonsfield.....	66	2,000	.....	.....	.....	.....	.....	.....	.....	.....	67,814
Sanford.....	.....	.....	.....	5,000	.....	.....	.....	15	25,000	.....	242,016
Saco.....	.....	30,325	2,500	50,000	59,959	.....	.....	.....	45,000	20,000	1,104,417
Shapleigh.....	63	2,068	.....	1,200	1,175	.....	.....	9	3,227	.....	47,159
South Berwick.....	138	8,988	1,700	1,000	7,721	.....	.....	13	10,000	.....	236,547
Waterboro.....	56	2,240	.....	400	.....	.....	.....	.....	3,200	.....	53,495
Wells.....	.....	2,465	375	3,000	1,072	.....	.....	760	5,000	.....	77,542
York.....	47	3,710	.....	9,200	2,310	.....	.....	14	9,472	.....	135,052

* Bicycles.

STATE ASSESSORS' REPORT.

RECAPITULATION BY COUNTIES OF RETURNS OF VALUATION OF 1895.

Counties.	Number of polls.	Real estate resident.	Real estate non-resident.	Personal estate resident.	Personal estate non-resident.	Total amount of values.	Total amount of live stock.
Androscoggin.....	13,406	\$19,655,766	\$1,553,057	\$3,598,725	\$268,884	\$25,076,432	\$ 767,241
Aroostook.....	12,152	7,206,276	1,335,761	2,766,765	162,224	11,471,026	1,190,926
Cumberland.....	26,012	36,258,261	8,843,314	16,490,550	1,329,205	62,921,330	1,241,296
Franklin.....	4,932	3,903,861	1,013,548	1,485,877	13,563	6,416,849	640,897
Hancock.....	10,497	6,612,217	3,057,225	2,216,797	50,717	11,936,956	590,714
Kennebec.....	15,856	17,272,573	3,228,795	5,863,422	697,617	27,062,407	1,272,278
Knox.....	9,340	8,522,510	1,012,237	3,441,744	132,931	13,109,422	491,823
Lincoln.....	5,962	4,290,353	972,517	1,353,466	132,249	6,748,585	473,534
Oxford.....	9,059	7,064,781	1,416,881	2,045,990	107,504	10,635,156	1,029,782
Penobscot.....	20,111	16,956,586	3,355,227	6,506,660	464,356	27,282,829	1,497,964
Piscataquis.....	4,488	2,770,390	719,920	942,413	111,330	4,544,053	411,019
Sagadahoc.....	5,343	5,326,099	1,076,235	3,830,199	137,477	10,376,010	293,377
Somerset.....	9,086	8,314,956	1,000,449	3,058,580	75,900	12,449,885	1,079,192
Waldo.....	7,408	5,995,479	812,948	2,266,109	38,191	9,112,727	724,469
Washington.....	11,021	6,347,743	1,222,924	3,162,086	210,530	10,943,283	581,260
York.....	16,075	18,552,264	3,556,353	4,416,328	250,529	26,775,474	1,056,823
Grand total.....	180,748	\$175,050,115	\$34,177,391	\$63,445,711	\$4,183,207	\$276,856,424	\$13,342,595

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 1892, 1893, 1894 and 1895.

ANDROSCOGGIN COUNTY.

Towns.	Returns for 1892.	Returns for 1893.	Returns for 1894.	Returns for 1895.
Auburn	\$6,287,460	\$5,978,904	\$5,990,341	\$6,106,212
Durham	330,430	335,065	329,165	326,430
East Livermore	495,062	506,248	593,454	516,199
Greene	296,943	294,212	298,146	277,631
Leeds	303,538	304,829	303,280	306,681
Lewiston	11,388,683	11,810,135	12,002,912	12,321,895
Lisbon	1,588,809	1,649,482	1,674,167	1,690,077
Livermore	402,301	398,746	400,676	397,100
Mechanic Falls	-	799,293	815,132	817,698
Minot	766,776	329,700	323,230	310,344
Poland	1,015,671	670,029	683,653	667,085
Turner	665,550	662,150	661,115	654,290
Wales	185,108	185,990	190,033	185,648
Webster	387,880	387,744	388,447	499,142
Total	\$24,114,221	\$24,312,527	\$24,653,751	\$25,076,432

AROSTOOK COUNTY.

Towns.	Returns for 1892.	Returns for 1893.	Returns for 1894.	Returns for 1895.
Amity	\$ 53,760	\$ 53,730	\$ 52,921	\$ 53,667
Ashland	152,073	159,829	154,440	163,180
Bancroft	45,253	46,793	45,712	44,888
Benedicta	44,045	43,835	44,044	45,150
Blaine	138,451	143,429	149,928	150,288
Bridgewater	175,035	200,000	218,448	223,290
Caribou	788,663	827,969	871,288	1,284,798
Dyer Brook	-	-	-	52,735
Easton	157,902	167,533	172,054	191,385
Fort Fairfield	716,850	772,292	840,680	936,809
Fort Kent	166,348	116,348	141,899	141,928
Frenchville	128,951	186,925	183,408	175,936
Grand Isle	125,996	190,488	113,130	110,500
Haynesville	51,889	53,314	46,635	45,116
Hersey	39,680	41,542	40,245	47,494
Hodgdon	195,523	194,551	243,608	237,254
Houlton	1,660,749	2,269,931	2,228,860	2,270,454
Island Falls	80,519	103,875	167,549	194,044
Limestone	120,909	156,392	158,315	190,301
Linneus	207,948	191,255	193,197	193,451
Littleton	235,184	302,031	302,405	308,702
Ludlow	83,627	85,220	83,914	86,881
Madawaska	144,555	156,021	154,999	146,883
Mapleton	130,853	141,320	137,206	129,542
Mars Hill	160,702	164,470	173,093	194,776
Masardis	52,091	53,707	53,515	56,393
Monticello	272,455	278,402	268,755	282,759
New Limerick	178,334	184,349	-	181,713
New Sweden	-	-	-	107,241
Orient	46,543	37,954	37,643	33,012
Presque Isle	953,460	1,065,205	1,128,385	1,196,410
Sherman	135,945	145,940	147,780	148,675
Smyrna	78,327	86,517	99,732	107,876
Van Buren	159,100	159,100	159,100	164,833
Washburn	180,423	189,204	194,640	197,295
Weston	38,737	40,357	41,493	42,686
Woodland	130,273	133,549	133,973	141,238
Plantations.				
Allagash	-	-	-	24,629
Cary	15,978	15,978	15,483	16,573
Castle Hill	79,226	76,766	77,575	78,546
Caswell	-	30,281	35,238	50,805
Chapman	30,719	32,440	31,697	72,567
Connor	24,839	26,885	26,885	26,885
Crystal	76,415	54,594	69,987	73,688
Cyr	32,537	31,591	32,058	32,374
Dyer Brook	49,006	48,316	51,192	Town.
Eagle Lake	-	37,274	37,274	37,274
Garfield	38,339	41,870	39,026	38,158
Glenwood	25,572	27,124	27,662	28,023
Hamlin	63,077	64,371	66,656	64,000
Hammond	26,296	39,581	39,239	48,844
Macwahoc	32,603	35,239	36,324	37,026
Merrill	45,815	46,496	46,727	34,943
Moro	37,729	36,986	35,362	42,066
Nashville	27,297	24,875	26,927	27,226
New Canada	17,657	17,657	17,657	17,657
New Sweden	100,965	102,949	101,841	Town.
Oakfield	78,615	76,884	81,529	81,729
Oxbow	20,685	20,677	30,985	32,147
Perham	78,733	83,092	86,562	85,451
Portage Lake	24,542	23,825	26,679	25,464
Reed	71,522	83,446	83,446	83,446
St. Francis	-	12,461	16,919	16,997
St. John	27,469	27,469	27,469	27,469
Silver Ridge	26,883	19,759	17,946	18,968
Wade	38,531	42,922	40,992	46,274
Wallagrass	-	27,832	21,586	22,147
Westfield	60,788	62,281	52,281	-
Total	\$8,324,298	\$10,395,298	\$10,723,536	\$11,471,026

CUMBERLAND COUNTY.

Towns.	Returns for 1892.	Returns for 1893.	Returns for 1894.	Returns for 1895.
Baldwin	\$358,730	\$339,640	\$344,620	\$365,270
Bridgton	1,249,363	1,284,456	1,279,809	1,279,503
Brunswick	3,499,065	3,463,294	3,514,436	3,455,446
Cape Elizabeth	1,956,015	1,967,556	1,994,479	498,166
Casco	261,812	271,343	266,765	263,577
Cumberland	666,330	669,525	682,250	684,895
Deering	3,693,630	3,210,610	3,398,495	3,554,390
Falmouth	875,285	878,445	850,665	839,955
Freeport	1,190,964	1,221,000	1,237,224	1,156,591
Gorham	1,229,941	1,274,017	1,264,372	1,289,046
Gray	582,639	592,556	593,448	567,133
Harpswell	602,240	603,680	590,845	590,861
Harrison	424,986	418,860	410,634	386,294
Naples	221,475	224,710	224,155	221,375
New Gloucester	899,113	909,269	938,495	914,855
North Yarmouth	345,790	346,617	340,722	334,137
Otisfield	253,291	253,280	246,880	239,012
Portland	37,779,475	38,823,990	36,547,260	37,207,025
Pownal	268,104	271,226	410,634	262,726
Raymond	201,934	194,480	196,414	273,688
Scarborough	825,973	828,564	829,430	831,446
Sebago	147,005	144,225	143,005	145,920
Standish	526,240	519,245	524,470	520,380
South Portland	-	-	-	1,568,602
Westbrook	3,159,582	3,304,570	3,381,450	3,460,923
Windham	879,469	903,863	858,985	855,603
Yarmouth	1,096,024	1,156,369	1,161,154	1,154,546
Total	\$62,614,475	\$62,075,590	\$62,085,219	\$62,921,330

FRANKLIN COUNTY.

Avon	\$129,313	\$132,940	\$129,040	\$129,501
Carthage	80,910	85,429	94,406	95,456
Chesterville	312,648	268,505	268,585	268,395
Eustis	93,374	98,234	98,900	101,454
Farmington	1,653,985	1,761,970	1,797,230	1,817,060
Freeman	119,043	114,355	95,945	90,944
Industry	107,302	105,332	104,799	104,723
Jay	728,554	778,963	799,565	976,677
Kingfield	217,348	217,063	218,520	219,572
Madrid	76,664	73,089	69,461	72,696
New Sharon	395,467	394,008	387,188	379,891
New Vineyard	177,600	178,583	175,888	165,822
Phillips	470,420	473,578	473,799	503,713
Rangeley	171,031	178,015	180,950	184,689
Salem	57,474	50,855	44,863	45,685
Strong	223,042	225,963	216,235	228,463
Temple	141,778	136,716	133,765	130,155
Weld	177,697	176,796	171,375	173,878
Wilton	627,312	650,134	641,608	628,286
Plantations.				
Coplin	26,883	27,080	25,051	23,618
Dallas	17,770	19,584	19,452	23,768
Greenville	5,753	5,769	7,405	7,675
Letter E	12,000	12,631	12,363	11,856
Perkins	17,927	16,088	16,044	16,400
Rangeley	12,164	12,349	16,472	16,472
Total	\$6,091,577	\$6,204,019	\$6,198,528	\$6,416,849

HANCOCK COUNTY.

Towns.	Returns for 1892.	Returns for 1893.	Returns for 1894.	Returns for 1895.
Amherst	\$102,053	\$102,604	\$83,945	\$85,287
Aurora	42,584	40,985	39,247	38,918
Bluehill	554,760	565,385	549,940	552,575
Brooklin	154,520	160,535	165,915	167,980
Brooksville	190,006	190,316	196,219	197,841
Brookspout	1,028,784	1,015,481	976,119	924,022
Castine	314,292	322,754	357,711	362,278
Cranberry Isle	87,712	97,918	106,916	104,288
Deer Isles	446,197	451,875	457,809	481,513
Dedham	66,367	68,151	68,528	68,579
Eastbrook	46,064	46,837	46,653	47,189
Eden	2,669,570	2,832,818	2,904,158	2,982,285
Ellsworth	1,759,908	1,747,321	1,766,713	1,807,433
Franklin	263,737	281,395	282,709	304,705
Gouldsboro	359,757	387,978	389,593	243,268
Hancock	241,377	230,191	225,782	229,041
Isle au Haut	53,668	58,525	59,499	59,918
Lamoine	176,425	170,555	167,465	158,917
Mariaville	70,078	63,153	61,800	58,850
Mount Desert	488,439	524,383	575,748	617,413
Orland	287,514	274,648	271,047	294,202
Otis	23,346	22,171	22,947	22,032
Penobscot	239,692	241,956	239,708	236,924
Sedgwick	176,751	179,703	182,007	181,074
Sorrento	-	-	-	149,851
Sullivan	404,812	403,660	416,665	272,844
Surry	175,289	176,491	176,468	175,518
Swan's Island ..	-	-	-	133,044
Tremont	472,630	490,592	492,159	496,089
Trenton	128,041	127,832	95,699	129,351
Verona	61,371	61,190	64,115	62,443
Waltham	75,595	73,395	74,208	75,086
Winter Harbor	-	-	-	209,045
Plantations.				
Swan's Island	140,621	141,052	141,156	Town.
Long Island	16,133	22,366	24,671	25,982
No. 21, M. D	6,570	6,564	2,978	2,978
No. 33	13,036	7,759	8,393	8,393
Total	\$11,334,196	\$11,588,510	\$11,694,690	\$11,936,956

KENNEBEC COUNTY.

Towns.	Returns for 1892.	Returns for 1893.	Returns for 1894.	Returns for 1895.
Albion	\$ 359,433	\$ 372,666	\$ 357,866	\$ 342,077
Augusta	5,352,288	5,474,666	5,795,782	6,375,434
Belgrade	375,094	376,619	364,464	365,740
Benton	389,544	392,374	385,902	382,912
Chelsea	219,740	220,425	220,880	219,855
China	469,620	473,330	469,425	468,055
Clinton	548,660	543,235	528,165	538,577
Farmingdale	506,848	523,509	512,263	506,691
Fayette	192,640	196,366	192,321	193,873
Gardiner	3,383,306	3,256,772	3,350,236	3,424,059
Hallowell	1,580,626	1,560,443	1,564,341	1,566,396
Litchfield	374,290	368,935	365,245	361,080
Manchester	241,347	243,650	243,855	241,785
Monmouth	692,180	671,810	648,730	654,880
Mount Vernon	264,899	276,602	272,196	270,758
Oakland	751,837	737,977	787,646	773,807
Pittston	449,632	448,328	452,625	450,419
Randolph	306,848	321,315	333,637	325,236
Readfield	564,704	470,760	474,870	449,353
Rome	83,236	84,644	80,717	82,377
Sidney	400,846	393,637	389,082	391,634
Vassalboro	915,690	950,760	953,824	916,947
Vienna	125,914	123,105	118,269	118,577
Waterville	4,575,687	4,645,347	4,687,250	4,712,390
Wayne	230,439	223,251	209,874	207,705
West Gardiner	273,330	279,600	276,812	278,415
Windsor	231,655	223,125	221,875	219,520
Winslow	631,335	643,995	1,152,345	1,161,460
Winthrop	1,064,200	1,024,700	1,041,840	1,055,745
Unity Plantation	13,052	10,487	15,206	15,250
Total	\$25,579,654	\$25,532,433	\$26,467,363	\$27,062,407

KNOX COUNTY.

Appleton	\$ 246,017	\$ 251,580	\$ 251,428	\$ 243,568
Camden	1,556,436	1,581,889	1,639,376	1,662,247
Cushing	128,073	128,540	126,337	126,269
Friendship	210,696	208,794	207,904	204,482
Hope	225,260	220,504	212,697	202,323
Hurricane Isle	25,643	27,805	38,455	39,260
North Haven	231,860	237,984	207,549	192,255
Rockland	4,684,547	4,767,232	4,812,809	4,802,171
Rockport	1,125,456	1,166,829	1,162,876	1,110,222
South Thomaston	313,634	360,647	354,458	350,146
St. George	444,778	445,354	445,778	438,383
Thomaston	1,679,946	1,657,432	1,587,504	1,473,209
Union	474,844	497,761	504,802	516,689
Vinalhaven	471,821	578,960	569,912	590,420
Warren	809,528	820,181	821,369	805,157
Washington	315,132	319,019	307,880	305,118
Matinicus Isle Plantation	25,330	27,521	46,630	47,503
	\$12,969,002	\$13,298,032	\$13,297,764	\$13,109,422

LINCOLN COUNTY.

Towns.	Returns for 1892.	Returns for 1893.	Returns for 1894.	Returns for 1895.
Alna.....	\$184,716	\$183,776	\$160,453	\$151,174
Boothbay.....	526,931	528,251	522,777	529,069
Boothbay Harbor.....	661,719	677,661	674,033	707,703
Bremen.....	152,004	151,813	143,994	139,634
Bristol.....	740,102	744,700	748,636	742,812
Damariscotta.....	444,488	429,972	428,208	416,547
Dresden.....	413,753	414,086	425,332	425,223
Edgecomb.....	180,632	178,526	177,580	179,616
Jefferson.....	422,103	424,272	414,175	417,959
Newcastle.....	606,453	592,446	585,478	595,362
Nobleborough.....	241,680	233,136	228,117	228,574
Somerville.....	83,086	82,036	79,005	76,747
Southport.....	158,532	174,318	175,635	192,057
Waldoborough.....	992,486	968,123	938,099	936,737
Westport.....	89,212	87,120	84,812	84,500
Whitefield.....	424,165	418,865	410,826	409,877
Wiscasset.....	526,258	516,768	519,993	494,541
Monhegan Isle Plantation.....	10,846	10,790	17,632	20,453
Total.....	\$6,859,166	\$6,816,659	\$6,734,775	\$6,748,585

OXFORD COUNTY.

Albany.....	\$130,731	\$126,239	\$120,546	\$115,683
Andover.....	162,735	167,153	167,410	167,724
Bethel.....	784,144	832,629	827,674	815,413
Brownfield.....	298,228	295,675	290,307	291,602
Buckfield.....	377,501	368,496	364,207	376,679
Byron.....	40,285	44,815	45,445	52,525
Canton.....	456,500	439,010	394,060	395,900
Denmark.....	257,569	267,925	273,885	273,215
Dixfield.....	302,430	296,265	301,760	304,102
Fryeburg.....	835,714	823,754	794,631	789,188
Gilead.....	136,532	141,803	161,399	160,571
Grafton.....	-	58,929	56,114	53,826
Greenwood.....	149,050	144,293	146,450	146,660
Hanover.....	75,269	73,237	72,614	71,577
Hartford.....	259,735	256,607	257,757	241,638
Hebron.....	203,845	189,132	187,840	189,018
Hiram.....	312,892	318,466	302,725	310,765
Lovell.....	388,693	392,490	374,709	373,712
Mason.....	28,887	27,629	29,401	27,986
Mexico.....	86,020	100,198	117,335	143,952
Newry.....	93,203	97,757	94,034	96,555
Norway.....	1,036,839	1,038,184	1,031,517	1,018,021
Oxford.....	410,015	420,705	438,317	409,349
Paris.....	1,137,677	1,121,335	1,131,595	1,130,810
Peru.....	197,315	209,598	215,899	182,289
Porter.....	242,063	236,390	237,209	234,408
Roxbury.....	29,842	31,754	35,572	33,168
Rumford.....	298,250	575,443	683,594	964,573
Stoneham.....	72,283	71,492	72,339	72,779
Stow.....	125,239	130,151	126,694	125,488
Sunmer.....	229,918	222,002	218,662	212,468
Sweden.....	137,193	130,442	132,949	132,078
Upton.....	65,837	90,068	85,994	87,272
Waterford.....	247,448	250,583	250,147	250,086
Woodstock.....	195,333	201,260	201,162	203,317
Plantations.				
Franklin.....	22,809	24,216	25,377	25,377
Lincoln.....	31,316	30,680	30,377	30,377
Magalloway.....	53,118	74,598	76,637	82,372
Milton.....	28,288	40,983	45,314	44,673
Total.....	\$10,021,960	\$10,362,386	\$10,399,688	\$10,635,166

PENOBSCOT COUNTY.

Towns.	Returns for 1892.	Returns for 1893.	Returns for 1894.	Returns for 1895.
Alton.....	\$54,881	\$52,430	\$55,651	\$56,639
Argyle.....	62,901	62,400	62,671	62,452
Bangor.....	11,697,028	12,616,304	13,009,515	13,416,904
Bradford.....	266,136	260,759	268,082	234,122
Bradley.....	140,270	138,295	161,509	164,555
Brewer.....	1,162,315	1,238,275	1,284,375	1,284,580
Burlington.....	151,573	152,478	130,293	131,855
Carmel.....	281,356	284,593	279,193	278,734
Carroll.....	109,968	97,041	94,336	94,215
Charleston.....	278,902	257,148	262,673	257,708
Chester.....	46,332	62,635	60,028	60,667
Clifton.....	47,388	47,855	51,755	50,030
Corinna.....	448,855	407,856	393,973	392,593
Corinth.....	393,720	387,448	389,178	383,874
Dexter.....	1,164,006	1,049,104	1,088,025	1,053,080
Dixmont.....	256,308	249,734	239,316	238,451
Eddington.....	140,294	137,639	135,937	136,971
Edinburg.....	31,883	30,017	26,333	24,579
Enfield.....	-	111,439	120,116	222,137
Etna.....	116,817	117,056	116,044	115,994
Exeter.....	310,319	310,419	293,745	284,845
Garland.....	471,055	306,073	304,431	296,555
Glenburn.....	138,510	131,084	124,073	122,782
Greenbush.....	61,701	59,544	60,331	63,834
Greenfield.....	75,336	32,901	30,300	29,829
Hampden.....	556,856	549,270	574,500	842,117
Hermion.....	345,133	349,821	344,962	344,508
Holden.....	138,954	136,994	136,200	138,572
Howland.....	98,987	55,893	57,458	62,765
Hudson.....	88,290	88,555	88,911	88,626
Kenduskeag.....	155,475	153,646	153,611	151,943
Kingman.....	135,939	140,231	139,744	146,833
Lagrange.....	192,623	181,791	179,463	168,470
Lee.....	112,300	118,960	111,424	112,426
Levant.....	224,201	240,177	231,265	229,806
Lincoln.....	302,493	288,255	391,501	346,598
Lowell.....	172,089	85,161	68,089	77,887
Mattamiscontis.....	10,372	10,610	10,567	10,478
Mattawamkeag.....	111,291	115,416	118,443	115,702
Maxfield.....	45,266	25,835	24,851	22,444
Medway.....	111,234	69,385	85,235	63,026
Milford.....	204,497	207,920	249,969	282,551
Mount Chase.....	42,427	39,827	39,777	38,040
Newburgh.....	262,017	254,838	250,805	248,353
Newport.....	478,143	442,107	432,105	448,280
Old Town.....	1,083,472	1,124,443	1,170,651	1,335,127
Orono.....	567,725	618,709	573,217	568,838
Orrington.....	378,525	386,500	378,775	374,715
Passadunkeag.....	30,742	30,221	32,524	35,227
Patten.....	339,792	349,460	363,903	372,449
Plymouth.....	164,057	171,489	162,817	159,050
Prentiss.....	61,322	64,960	63,079	59,438
Springfield.....	115,420	115,880	113,464	113,312
Stetson.....	218,040	214,000	201,130	202,400
Veazie.....	240,036	233,187	230,456	230,038
Winn.....	183,401	146,344	133,226	129,616
Woodville.....	-	-	-	39,781
Plantations.				
Drew.....	54,720	54,320	55,400	54,840
Lakeville.....	49,826	53,594	52,351	76,466
No. 2, Grand Falls.....	24,030	46,504	48,902	48,902
Seboeis.....	22,943	24,157	22,175	21,999
Stacyville.....	37,738	-	29,128	29,128
Webster.....	34,421	34,909	34,909	34,063
Woodville.....	36,611	37,133	40,544	-
	\$25,361,913	\$25,898,560	\$26,387,345	\$27,282,829

PISCATAQUIS COUNTY.

Towns.	Returns for 1892.	Returns for 1893.	Returns for 1894.	Returns for 1895.
Abbot.....	\$159,828	\$154,189	\$153,766	\$162,833
Atkinson.....	148,593	146,701	144,838	141,932
Blanchard.....	47,077	49,094	52,383	52,483
Brownville.....	299,328	306,335	339,199	347,760
Dover.....	643,809	640,913	648,032	674,606
Foxcroft.....	493,869	498,729	513,555	529,955
Greenville.....	275,268	285,816	288,520	295,591
Guilford.....	406,265	460,006	481,365	495,440
Medford.....	64,231	64,790	59,937	50,497
Milo.....	353,301	341,823	349,856	324,435
Monson.....	275,636	233,847	228,523	227,840
Orneville.....	71,824	81,460	80,681	84,252
Parkman.....	240,931	230,441	225,593	221,650
Sangerville.....	358,940	359,930	374,205	378,730
Sebec.....	157,215	163,080	152,953	153,859
Shirley.....	58,133	68,687	62,655	71,799
Wellington.....	110,147	105,642	101,876	90,520
Williamsburg.....	30,362	30,631	30,349	31,034
Willimantic.....	92,763	97,453	93,583	91,700
Plantations.				
Bowerbank.....	21,886	18,014	21,482	20,761
Elliottsville.....	36,321	36,523	36,788	37,722
Kingsbury.....	49,710	48,181	49,014	49,654
Total.....	\$4,395,447	\$4,422,285	\$4,489,163	\$4,544,053

SAGADAHOC COUNTY.

Arrowsic.....	\$ 68,842	\$ 64,043	\$ 61,708	\$ 60,489
Bath.....	6,465,100	6,507,636	6,507,636	6,419,330
Bowdoin.....	291,088	289,777	286,789	278,027
Bowdoinham.....	608,903	609,946	600,284	602,036
Georgetown.....	150,670	153,780	155,930	168,720
Perkins.....	43,000	44,357	43,609	46,083
Phippsburg.....	358,060	362,491	369,699	363,789
Richmond.....	1,272,075	1,290,999	1,205,696	1,121,277
Topsham.....	719,443	729,828	788,111	804,618
West Bath.....	159,183	156,585	158,362	161,970
Woolwich.....	340,697	332,500	311,008	343,671
Total.....	\$10,475,061	\$10,541,942	\$10,488,832	\$10,370,010

SOMERSET COUNTY.

Towns.	Returns for 1892.	Returns for 1893.	Returns for 1894.	Returns for 1895.
Anson.....	\$584,691	\$601,893	\$576,175	\$586,054
Athens	345,338	330,913	296,705	286,165
Bingham	216,802	219,468	223,776	231,593
Brighton	81,266	73,187	57,957	Plantation
Cambridge.....	117,468	114,412	117,280	119,201
Canaan	294,680	302,097	291,075	290,750
Concord	62,716	61,976	60,092	58,457
Cornville.....	329,792	327,769	320,602	315,498
Detroit	139,040	136,974	131,815	134,958
Embden.....	143,944	206,964	206,596	209,699
Fairfield.....	1,236,070	1,236,814	1,249,170	1,253,055
Harmony	193,785	186,281	172,660	171,058
Hartland.....	422,695	439,253	411,300	382,654
Madison	1,016,632	1,155,297	1,153,797	1,176,597
Mercer	157,881	158,773	158,702	157,961
Moscow	90,303	89,776	89,027	85,898
New Portland	358,082	356,230	309,823	309,835
Norridgewock.....	552,105	569,170	555,525	554,315
Palmyra	324,381	324,680	320,602	320,272
Pittsfield.....	742,265	872,975	867,745	947,505
Ripley.....	129,855	123,115	119,975	120,310
St. Albans	309,083	407,389	378,937	383,536
Skowhegan.....	3,212,597	3,121,841	3,048,520	3,172,845
Smithfield.....	124,952	144,853	139,446	124,455
Solon	327,263	319,500	316,190	322,590
Starks	234,755	222,129	214,150	214,755
Plantations.				
Brighton	-	-	-	59,688
Carratunk	-	68,823	68,823	68,823
Carrying Place.....	-	-	-	-
Dead River	24,552	24,576	23,754	23,754
Dennistown.....	31,887	27,076	28,808	27,856
Flag Staff	30,389	36,241	32,869	32,869
Highland	15,004	14,565	15,436	15,436
Jackman.....	60,842	51,329	51,329	51,329
Lexington	-	-	-	42,734
Mayfield.....	-	37,775	37,775	37,775
Moose Biver.....	37,425	53,634	53,139	59,853
No. 1, R. 2, W. K. R	26,213	23,598	22,400	22,400
The Forks.....	49,817	51,771	42,134	41,680
West Forks	32,112	31,888	33,597	35,672
	\$12,157,918	\$12,566,068	\$12,257,041	\$12,449,885

WALDO COUNTY.

Towns.	Returns for 1892.	Returns for 1893.	Returns for 1894.	Returns for 1895.
Belfast	\$2,698,833	\$3,130,238	\$3,031,538	\$3,031,709
Belmont	97,727	96,072	94,443	95,811
Brooks	235,171	234,433	235,291	240,206
Burnham	191,699	192,998	195,739	187,657
Frankfort	188,430	189,060	190,326	197,220
Freedom	158,823	158,588	159,687	159,565
Islesborough	271,961	285,747	280,905	265,992
Jackson	143,510	142,293	136,150	135,270
Knox	211,025	210,360	204,200	205,755
Liberty	221,345	219,020	211,605	204,875
Lincolnville	304,988	304,996	300,936	294,800
Monroe	300,747	300,706	251,095	253,089
Montville	318,721	309,844	298,345	295,116
Morrill	130,230	127,554	124,539	136,974
Northport	233,076	239,141	244,689	249,737
Palermo	198,624	201,150	157,686	157,189
Prospect	174,792	181,782	174,629	176,433
Searsport	810,541	787,060	783,362	694,180
Searsmont	333,061	315,666	318,112	308,168
Stockton Springs	274,335	264,761	259,664	254,358
Swanville	146,183	149,102	145,073	141,046
Thorndike	214,936	216,067	205,653	211,943
Troy	266,625	257,535	251,610	256,975
Unity	279,111	278,556	274,377	276,570
Waldo	168,566	159,589	161,572	151,994
Winterport	518,842	524,362	525,296	530,095
	\$9,091,906	\$9,476,680	\$9,171,512	\$9,112,727

WASHINGTON COUNTY.

Towns.	Returns for 1892.	Returns for 1893.	Returns for 1894.	Returns for 1895.
Addison	\$283,086	\$207,267	\$194,674	\$179,656
Alexander	62,681	64,901	62,674	62,007
Baileyville	57,108	57,562	55,143	57,324
Baring	62,396	64,892	86,537	72,898
Beddington	49,188	44,227	41,851	40,169
Brookton	96,897	89,649	98,404	98,607
Calais	2,226,335	2,314,267	2,344,462	2,386,341
Centerville	62,041	57,799	54,459	53,188
Charlotte	74,442	72,675	75,197	75,197
Cherryfield	510,397	531,475	525,822	512,210
Columbia	113,452	113,848	95,072	90,442
Columbia Falls	192,484	176,892	160,260	142,669
Cooper	45,358	45,674	45,698	44,436
Crawford	24,979	24,851	24,288	23,173
Cutler	74,072	73,196	72,775	72,430
Danforth	243,800	174,508	214,226	218,161
Deblois	18,695	18,695	18,964	18,801
Dennysville	141,691	141,847	156,200	143,210
East Machias	384,875	383,133	375,363	378,160
Eastport	-	2,139,942	1,828,647	1,811,930
Edmunds	52,497	51,771	50,690	52,166
Forest City	49,467	68,726	66,877	67,619
Harrington	309,516	290,558	278,170	260,176
Jonesboro	90,474	98,797	103,229	111,084
Jonesport	307,325	314,979	314,500	307,004
Kossuth	-	26,134	26,134	-
Lubec	545,402	283,721	388,615	536,026
Machias	741,269	725,843	744,235	717,058
Machiasport	164,379	177,694	171,524	176,824
Marion	26,434	26,714	27,558	25,759
Marshfield	54,562	55,232	61,996	59,416
Meddybemps	30,791	30,563	29,981	31,377
Milbridge	419,432	416,767	424,180	381,175
Northfield	27,541	29,583	29,388	30,626
Pembroke	307,938	313,931	306,254	301,456
Perry	209,745	176,366	186,009	186,009
Princeton	188,094	201,818	208,962	221,892
Robbinston	104,518	105,669	106,274	134,309
Roque Bluffs	21,967	22,098	21,850	22,392
Steuben	168,643	165,829	165,807	163,332
Talmadge	46,402	46,811	45,801	46,191
Topsfield	65,694	67,507	68,862	76,022
Trescott	44,229	49,102	49,849	48,685
Vanceboro	181,945	180,671	169,866	163,746
Waite	32,265	41,178	26,870	27,375
Wesley	47,091	45,348	48,613	44,830
Whiting	75,089	74,805	78,324	76,829
Whitneyville	59,214	56,414	57,612	58,529
Plantations.				
Codyville	30,380	30,257	31,500	31,500
Kossuth	-	-	-	26,134
Lambert Lake	26,260	30,276	28,605	28,880
No. 14	24,736	25,051	25,275	25,341
No. 18	1,001	1,001	1,001	1,001
No. 21	21,648	21,278	21,511	21,511
Total	\$10,107,298	\$11,049,792	\$10,896,618	\$10,943,283

YORK COUNTY.

Towns.	Returns for 1892.	Returns for 1893.	Returns for 1894.	Returns for 1895.
Acton	\$290,629	\$278,906	\$281,108	\$279,094
Alfred	366,475	356,216	357,692	358,127
Berwick	898,142	902,817	905,535	897,970
Biddeford	6,390,040	6,412,230	6,554,570	6,793,573
Buxton	627,937	629,167	622,275	617,888
Cornish	413,991	401,054	401,054	399,594
Dayton	193,483	177,280	184,201	183,876
Elliot	-	403,648	399,025	395,325
Hollis	397,981	398,395	392,176	379,148
Kittery	528,322	535,264	566,036	581,949
Kennebunk	1,766,080	1,811,240	1,826,405	1,856,690
Kennebunkport ..	1,200,580	1,165,390	1,160,970	1,147,230
Lebanon	-	286,763	294,133	294,180
Limington	280,524	288,881	286,748	277,903
Limerick	398,102	364,890	293,436	369,889
Lyman	340,118	336,181	337,400	329,005
Newfield	221,712	216,979	215,575	211,092
North Berwick ...	687,529	663,435	674,288	678,148
Old Orchard	545,615	578,281	585,556	609,173
Parsonsfield	439,877	437,583	429,300	425,000
Sanford	2,125,921	2,188,438	2,055,425	2,057,381
Saco	3,907,485	3,893,492	3,860,231	3,946,562
Shapleigh	238,474	236,415	230,884	230,237
South Berwick	968,423	998,667	1,015,990	1,031,477
Waterboro	358,537	349,652	349,652	343,980
Wells	582,100	631,655	616,266	617,616
York	1,289,188	1,324,173	1,429,114	1,463,407
	\$26,157,309	\$26,267,092	\$26,325,035	\$26,775,474

RECAPITULATION.

Counties.	Assessors' returns for 1892.	Assessors' returns for 1893.	Assessors' returns for 1894.	Assessors' returns for 1895.
Androscoggin	\$24,114,221	\$24,312,527	\$24,653,751	\$25,076,432
Aroostook	8,324,298	10,395,298	10,723,536	11,471,026
Cumberland	62,614,475	62,075,590	62,085,219	62,921,330
Franklin	6,091,577	6,204,019	6,198,528	6,416,849
Hancock	11,334,196	11,588,510	11,694,690	11,936,956
Kennebec	25,579,654	25,532,433	26,467,363	27,062,407
Knox	12,969,002	13,298,032	13,297,764	13,109,422
Lincoln	6,859,166	6,816,659	6,734,775	6,748,585
Oxford	10,012,960	10,362,376	10,449,035	10,635,156
Penobscot	25,361,913	25,898,560	26,336,508	27,282,829
Piscataquis	4,395,447	4,427,204	4,489,163	4,544,053
Sagadahoc	10,475,061	10,541,942	10,488,832	10,370,010
Somerset	12,157,918	12,566,068	12,257,041	12,449,885
Waldo	9,091,906	9,476,680	9,171,512	9,112,727
Washington	10,107,298	11,049,792	10,896,618	10,943,283
York	26,157,309	26,267,092	26,325,035	26,775,474
Grand total	\$265,646,401	\$270,812,782	\$272,319,370	\$276,856,424

In the following Tables will be found the Number and Value of Each Class of Live Stock, with Values of the same, as returned by the Assessors from Each City, Town and Plantation in the State, in 1895.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1895.

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	1,337	\$20,255	46	\$3,375	36	\$1,790	54	\$1,955	1,430	\$35,440	41	\$1,995
Durham	316	18,425	12	735	15	645	16	490	497	12,425	25	1,100
East Livermore	342	17,915	7	275	36	1,575	14	480	359	8,804	16	642
Greene	261	13,290	20	850	13	485	11	204	586	12,211	44	2,355
Leeds	361	19,830	31	1,765	18	745	19	530	684	18,883	35	1,815
Lewiston	1,298	95,665	28	1,370	30	1,060	*24	625	781	12,325	†47	1,870
Lisbon	333	25,445	33	1,540	21	750	20	460	383	7,550	24	1,220
Livermore	375	17,318	27	1,033	25	635	6	168	837	17,694	32	1,535
Mechanic Falls	253	17,410	6	270	18	545	1	15	234	4,934	6	380
Minot	251	15,065	18	1,075	16	625	8	175	485	10,883	19	875
Poland	542	32,125	37	2,475	45	1,130	†8	285	749	17,239	16	745
Turner	660	31,665	21	970	42	1,440	30	795	1,387	33,758	43	2,365
Wales	186	9,990	12	500	21	720	7	180	370	7,145	31	1,623
Webster	273	13,750	25	1,305	18	625	1	40	356	7,712	64	3,680
	6,788		323		354		219		9,138		443	

* 2 mules, \$100.

† 4 mules, \$200.

‡ 17 bulls, \$261.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1895—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	111	\$1,920	164	\$1,915	189	\$1,215	363	\$775	386	\$2,520	\$137,560
Durham	62	1,240	65	975	62	620	395	815	74	535	38,005
East Livermore	97	2,121	63	1,014	95	753	485	1,195	165	1,147	35,921
Greene	96	1,776	97	1,311	90	795	384	787	186	1,326	35,420
Leeds	172	4,180	144	2,483	157	1,230	612	1,620	183	1,282	54,363
Lewiston	20	260	44	505	78	519	164	328	162	989	115,403
Lisbon	59	1,125	68	873	55	347	229	440	176	1,110	40,860
Livermore	176	3,203	199	2,893	229	1,737	559	958	293	1,763	48,937
Mechanic Falls.....	30	532	21	262	30	214	86	147	71	526	25,235
Minot	102	1,870	104	1,451	140	1,047	299	869	67	564	34,499
Poland	101	1,855	91	1,195	89	529	186	378	174	1,030	58,986
Turner	202	4,758	209	3,302	325	2,164	438	1,065	309	2,370	84,062
Wales	110	2,010	66	1,048	108	817	156	431	118	842	25,313
Webster.....	78	2,056	74	1,312	74	656	346	796	118	925	32,677
	1,416		1,409		1,521		4,702		2,482		\$767,241

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1895—CONTINUED.
AROOSTOOK COUNTY.

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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.....	146	\$4,095	9	\$235	18	\$360	23	\$270	128	\$1,664	2	\$ 40
Ashland.....	320	15,150	47	2,440	45	1,585	24	600	189	2,805	-	-
Bancroft.....	69	2,860	-	-	28	655	-	-	76	902	4	110
Benedicta.....	99	4,950	13	523	20	628	5	90	190	2,596	-	-
Blaine.....	261	16,375	22	1,450	25	898	12	180	199	3,086	4	175
Bridgewater.....	336	14,980	35	1,365	41	1,205	21	385	269	4,148	12	310
Caribou.....	1,165	52,375	64	2,560	93	2,840	74	1,820	819	12,432	41	1,184
Dyer Brook.....	89	3,445	20	600	12	300	16	100	77	1,165	2	50
Easton.....	412	18,165	57	1,978	51	977	28	332	363	4,175	17	383
Fort Fairfield.....	1,354	73,520	92	3,430	130	3,270	116	1,875	997	15,485	45	1,455
Fort Kent.....	376	16,625	28	1,083	16	565	25	550	340	3,448	73	1,314
Frenchville.....	419	4,250	48	2,880	54	2,160	51	1,020	595	8,925	154	3,080
Grand Isle.....	168	7,220	23	850	15	450	14	280	197	2,561	25	675
Haynesville.....	104	4,630	11	400	10	215	4	50	87	1,216	-	-
Hersey.....	56	3,420	6	281	5	278	4	65	55	1,017	-	-
Hodgdon.....	404	14,645	47	1,645	67	1,675	77	705	466	6,990	4	110
Houlton.....	866	50,995	53	2,385	62	2,170	40	1,000	569	10,242	2	50
Island Falls.....	134	5,070	17	510	13	310	15	240	90	1,720	8	285
Linnetone.....	363	13,135	22	660	27	522	17	249	324	3,503	8	130
Littleton.....	360	16,683	-	-	139	4,323	-	-	354	5,321	11	250
Ludlow.....	444	23,795	61	2,955	56	1,700	35	680	370	5,945	4	120
Madawaska.....	767	8,545	16	890	17	725	11	310	150	2,152	-	-
Mapleton.....	301	11,091	31	920	31	740	30	413	332	4,648	151	2,805
Mars Hill.....	320	12,877	42	1,465	19	590	13	208	227	3,060	4	155
Marsden.....	378	19,023	46	1,669	59	1,539	32	451	288	4,452	20	590
Marsden.....	105	7,530	57	2,467	-	-	-	-	96	1,552	3	90
Monticello.....	390	13,620	51	1,630	40	795	33	425	301	3,335	10	290
New Limerick.....	173	12,805	9	675	23	1,085	14	325	144	2,898	-	-
Orient.....	77	2,100	9	220	8	130	3	35	89	900	-	-
Presque Isle.....	1,212	68,203	90	4,815	100	3,655	72	1,440	753	15,850	9	235
Sherman.....	248	12,235	28	1,235	34	1,000	20	397	242	4,060	19	61

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Smyrna	132	6,835	8	325	14	390	15	250	107	1,624	2	60
Van Buren	219	9,855	15	600	21	630	13	260	200	3,000	36	900
Washburn	422	23,180	25	1,235	41	1,490	38	530	310	5,305	8	305
Weston	147	4,421	-	-	34	600	-	-	182	2,014	4	55
Woodland	413	1,330	21	500	23	480	18	183	280	3,381	14	316
Plantations.												
Allagash*	43	2,150	1	50	6	210	6	150	41	615	-	-
Cary	114	2,095	-	-	25	315	-	-	104	832	1	15
Castle Hill	200	6,180	6	240	16	346	7	186	183	2,732	-	-
Caswell	111	6,185	7	265	2	65	3	55	52	994	6	195
Chapman	84	3,781	4	165	8	205	1	20	53	811	-	-
Connor*	87	2,603	6	141	13	250	5	57	78	935	18	251
Crystal	102	5,184	20	800	21	475	15	280	97	1,710	2	75
Cyr	97	2,425	12	240	8	120	3	30	95	950	22	308
Eagle Lake	-	-	-	-	-	-	-	-	-	-	-	-
Garfield	31	2,500	2	180	1	60	1	35	27	540	2	40
Glenwood	38	1,515	4	130	6	120	5	46	25	297	-	-
Hamlin	145	6,455	12	480	18	465	10	187	127	1,896	26	465
Hammond	34	1,685	6	270	3	105	1	20	29	464	-	-
Macwahoc	64	3,150	4	180	6	195	4	70	47	933	2	60
Merrill	79	3,678	26	780	-	-	-	-	83	1,328	-	-
Moro	59	2,760	2	90	4	155	4	80	56	679	-	-
Nashville	16	1,115	1	60	2	100	-	-	16	320	-	-
New Canada*	45	2,250	3	120	8	280	2	50	73	795	36	720
New Sweden	243	10,925	14	425	24	695	21	278	268	3,377	10	225
Oakfield	192	10,825	20	1,115	19	775	18	390	183	3,599	16	535
Oxbow	67	3,765	12	490	10	250	6	120	46	827	-	-
Perham	171	11,505	13	725	9	295	10	112	149	2,615	-	-
Portage Lake	51	3,735	4	215	9	290	9	145	43	840	-	-
Reed*	70	4,910	-	-	20	970	-	-	55	990	2	35
St. Francis	26	1,040	4	80	10	150	-	-	80	960	2	30
St. John*	46	2,050	12	420	9	265	7	140	58	698	18	270
Silver Ridge	52	948	2	40	5	79	11	111	34	340	2	16
Wade	65	3,400	3	120	4	130	7	170	36	389	4	85
Wallagrass	113	3,255	12	275	13	192	10	105	131	1,442	6	85
Westfield*	78	5,185	3	185	7	295	14	415	57	829	2	60
	15,172		1,338		1,677		1,053		12,781		873	

* Returns of 1893.

† 1 mule, \$25.

‡ 2 mules, \$50.

|| 1 mule, \$40.

STATE ASSESSORS' REPORT.

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SUMMARY OF LIVE STOCK AS PER RETURNS OF 1895—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.....	11	\$116	48	\$384	112	\$326	576	\$1,152	30	\$ 90	\$ 8,732
Ashland.....	28	278	70	570	89	373	461	922	126	386	25,109
Bancroft.....	30	298	47	372	38	152	208	414	28	90	5,853
Benedicta.....	8	107	70	571	74	252	589	1,178	60	380	11,273
Blaine.....	8	102	56	521	76	366	558	1,514	72	446	25,113
Bridgewater.....	51	582	77	658	107	527	995	2,402	103	569	27,121
Caribou.....	111	1,420	221	2,178	297	1,490	1,427	4,281	389	1,945	84,535
Dyer Brook.....	26	312	26	234	50	300	363	726	35	107	7,329
Easton.....	82	702	154	968	183	453	1,545	2,976	101	533	31,642
Fort Fairfield.....	73	835	337	2,780	376	1,590	2,284	4,890	689	3,830	112,960
Fort Kent.....	46	460	81	570	118	590	1,088	2,176	287	831	28,272
Frenchville.....	119	1,785	205	2,050	233	1,165	13,423	26,846	760	2,280	56,441
Grand Isle.....	60	591	84	572	93	465	849	1,698	237	691	16,053
Haynesville.....	21	252	25	225	37	183	119	238	16	80	7,489
Hersey.....	8	132	17	143	19	61	185	354	12	74	5,825
Hodgdon.....	92	1,104	159	1,272	160	640	1,127	2,254	123	369	31,409
Houlton.....	78	1,170	163	1,630	154	770	922	2,766	251	1,260	74,438
Island Falls.....	7	120	24	276	31	166	247	514	29	232	9,443
Limestone.....	43	322	72	413	96	345	479	598	156	763	20,042
Linneus.....	121	1,545	131	1,325	138	688	870	2,223	132	707	33,065
Littleton.....	74	964	122	1,144	204	685	850	2,497	185	1,469	41,934
Ludlow.....	46	465	75	593	105	415	407	814	44	173	15,082
Madawaska.....	122	1,235	165	1,038	153	612	2,064	3,096	569	1,707	28,305
Mapleton.....	46	541	87	654	93	250	764	1,027	64	333	20,950
Mars Hill.....	65	873	138	1,081	181	696	1,060	2,607	151	713	33,694
Masardis.....	30	384	31	266	37	270	280	608	55	334	13,501
Monticello.....	70	714	103	756	150	481	814	1,316	147	473	23,844
New Limerick.....	45	668	68	680	77	468	411	1,173	78	473	21,250
Orient.....	27	220	33	198	41	122	286	432	12	36	4,393
Presque Isle.....	182	2,793	322	3,205	362	1,839	2,369	4,281	106	2,564	108,880
Sherman.....	47	710	94	1,030	119	610	1,020	2,360	88	588	24,840

Smyrna	37	444	49	440	54	261	396	851	38	249	11,729
Van Buren	35	420	52	416	96	480	673	2,019	244	1,220	19,800
Washburn	75	1,176	119	1,400	144	796	1,051	2,234	128	949	39,000
Weston	39	365	47	364	64	175	432	834	60	202	9,030
Woodland	48	586	77	575	109	367	391	680	121	493	8,891
Plantations.											
Allagash	13	\$156	21	\$210	25	\$200	146	292	25	75	4,138
Cary	2	16	39	238	35	140	313	313	18	36	4,000
Castle Hill	11	127	42	491	77	401	668	1,347	46	265	12,315
Caswell	4	55	21	174	19	55	147	288	17	83	8,414
Chapman	14	159	18	154	22	90	171	273	4	28	5,686
Connor	10	97	27	166	38	100	103	207	41	115	4,922
Crystal	25	388	39	193	24	130	515	1,412	35	279	10,926
Cyr	16	144	31	186	54	162	449	898	118	355	5,818
Eagle Lake	-	-	-	-	-	-	-	-	-	-	2,807
Garfield	12	214	11	148	21	152	103	309	12	62	4,240
Glenwood	-	-	14	87	11	25	113	226	8	36	2,482
Hamlin	30	364	56	480	80	357	606	1,632	118	519	13,300
Hammond	13	156	16	128	32	128	74	222	11	35	3,213
Macwahoc	8	120	25	305	26	183	128	256	17	104	5,556
Merrill	-	-	28	174	42	210	206	515	32	160	6,845
Moro	18	199	19	142	38	173	221	258	3	16	4,534
Nashville	-	-	3	48	1	12	26	104	4	24	1,873
New Canada	2	24	10	100	15	120	202	204	30	90	4,080
New Sweden	13	151	52	517	124	468	283	476	24	108	17,645
Oakfield	66	915	84	808	91	383	958	2,886	54	295	22,476
Oxbow	4	57	20	185	14	72	206	517	28	176	6,487
Perham	24	360	45	456	63	315	253	571	44	382	17,336
Portage Lake	4	65	17	201	28	210	115	268	27	128	6,097
Reed	1	12	12	144	16	96	60	180	8	84	7,421
St. Francis	-	-	12	120	30	240	101	202	-	-	2,822
St. John	5	50	16	128	17	88	192	387	40	120	4,561
Silver Ridge	8	72	13	102	14	14	194	194	4	18	1,934
Wade	5	45	12	159	12	49	103	272	3	22	4,841
Wallagrass	20	150	42	264	59	181	449	816	123	312	7,070
Westfield	7	89	26	269	43	240	255	648	15	106	8,321
	2,346		4,420		5,541		48,943		6,635		\$1,190,926

STATE ASSESSORS' REPORT.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1895—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	234	\$13,255	20	\$1,510	15	\$1,105	13	\$600	307	\$7,630	46	\$2,407
Bridgton	604	43,315	48	2,470	20	500	11	185	796	19,255	29	1,445
Brunswick	653	44,685	18	1,160	19	535	14	350	792	19,800	56	2,100
Cape Elizabeth	254	1,680	-	-	2	90	1	20	234	4,680	32	2,560
Casco	276	13,743	26	1,110	27	933	8	172	264	5,525	14	570
Cumberland	312	20,345	19	1,645	15	925	11	510	594	12,020	36	2,175
Deering	780	66,931	16	1,100	19	965	17	525	381	9,540	10	575
Falmouth	416	24,723	20	1,300	18	810	10	350	672	14,784	26	1,560
Freeport	492	33,435	10	710	5	230	10	285	640	12,800	18	1,020
Gorham	695	45,105	33	1,880	24	870	11	265	1,429	28,580	30	1,635
Gray	350	19,720	16	940	22	795	14	360	653	13,060	68	3,565
Harpswell	217	12,193	4	290	11	575	6	240	340	7,843	44	2,370
Harrison	332	16,115	17	555	13	555	3	110	450	11,220	45	2,650
Naples	265	11,365	21	1,020	13	375	9	120	292	6,480	15	590
New Gloucester	397	22,040	17	1,125	13	700	19	660	698	14,500	38	2,240
North Yarmouth	266	14,240	14	840	4	270	6	150	466	11,650	23	1,030
Otisfield	296	14,070	30	1,079	23	830	15	240	509	11,529	53	2,275
Portland	1,728	167,939	-	-	-	-	-	-	165	4,386	4	120
Powall	258	12,655	7	370	9	350	5	55	373	9,325	28	1,635
Raymond	237	9,250	18	1,000	13	465	6	145	399	7,980	38	1,570
Scarborough	583	25,785	19	1,050	28	1,105	12	410	817	17,013	67	3,350
Sebago	197	8,370	6	190	4	125	4	70	256	6,225	36	1,770
Standish	411	22,910	10	620	16	780	16	500	455	9,115	50	1,880
South Portland	475	24,650	-	-	-	-	-	-	291	5,820	-	-
Westbrook	380	27,600	-	-	-	-	-	-	380	7,600	80	320
Windham	569	23,167	26	1,165	26	950	19	465	780	14,778	12	720
Yarmouth	381	17,400	13	600	-	-	-	-	300	6,000	8	425
	12,061		428		361		237		13,733		906	

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1895—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	70	\$1,877	57	\$1,120	41	\$ 373	231	\$ 643	142	\$1,240	\$31,760
Bridgton	85	1,669	138	1,947	146	1,360	134	339	289	1,896	74,381
Brunswick	28	560	64	960	84	840	234	468	80	800	72,258
Cape Elizabeth.. ..	-	-	6	80	13	115	-	-	43	355	9,580
Casco.....	76	1,385	60	754	57	433	151	306	123	756	25,687
Cumberland	32	750	61	945	102	825	84	145	52	395	40,680
Deering.....	7	130	13	205	21	235	22	162	107	925	81,293
Falmouth	2	50	53	795	87	870	136	408	69	690	46,340
Freeport	-	-	56	840	58	580	255	510	77	462	50,872
Gorham.....	9	132	63	779	171	1,209	439	878	229	1,501	82,834
Gray.....	109	1,744	93	1,116	130	1,040	234	472	171	966	43,778
Harpswell	17	602	41	820	44	619	734	1,835	43	327	27,614
Harrison.....	77	1,743	100	1,599	95	813	238	987	119	868	37,245
Naples.....	57	1,130	43	620	73	518	62	127	111	700	23,045
New Gloucester	100	1,810	131	1,445	120	640	469	1,055	56	290	46,505
North Yarmouth	42	840	73	1,095	73	730	270	810	77	385	32,040
Otisfield	50	1,050	69	1,258	108	1,075	251	643	185	1,303	35,352
Portland.....	-	-	-	-	-	-	52	145	6	76	172,666
Pownal.....	61	1,220	65	960	87	870	103	309	105	712	28,461
Raymond	85	1,265	61	610	96	480	191	382	113	565	22,712
Scarborough.....	58	995	105	1,410	93	867	127	381	817	4,130	56,496
Sebago	65	1,320	49	635	45	365	129	335	89	685	20,090
Standish.....	61	1,240	72	1,080	57	285	177	555	113	615	39,680
South Portland.....	-	-	-	-	-	-	-	-	75	800	31,270
Westbrook	-	-	-	-	-	-	-	-	-	-	35,520
Windham	104	1,792	91	1,119	131	1,015	371	726	193	1,150	47,120
Yarmouth.....	-	-	4	80	22	220	74	222	7	70	25,017
	1,195		1,568		1,954		5,168		3,491		\$1,241,296

STATE ASSESSORS' REPORT.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1895—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.....	184	\$9,315	21	\$833	13	\$385	5	\$89	207	\$5,253	49	\$2,008
Carthage	139	4,338	18	300	10	155	1	10	190	3,531	32	1,086
Chesterville	217	13,960	7	250	17	498	3	40	374	8,603	82	4,313
Eustis.....	158	8,040	8	253	6	167	5	95	77	1,813	2	90
Farmington.....	828	49,470	80	3,525	65	1,920	43	975	813	18,673	136	6,700
Freeman.....	174	8,147	23	1,002	23	660	8	185	174	3,911	50	2,085
Industry.....	169	6,885	14	645	21	620	13	280	164	3,479	50	2,120
Jay.....	476	28,436	51	2,690	35	1,530	27	676	653	16,757	146	6,480
Kingfield.....	207	13,557	25	1,345	19	650	17	417	113	2,509	20	560
Madrid.....	135	5,267	12	475	9	230	4	98	127	2,632	17	630
New Sharon.....	278	17,445	39	1,310	31	765	24	354	320	8,224	90	3,980
New Vineyard.....	242	9,220	23	1,210	20	610	15	588	256	5,632	62	2,795
Phillips.....	431	17,187	60	2,030	57	1,598	21	331	478	8,100	128	3,970
Rangleley.....	258	10,935	28	1,095	26	792	16	366	168	2,906	28	886
Salem.....	67	3,159	10	255	9	220	1	15	49	950	12	465
Strong.....	214	11,445	16	725	17	580	10	167	231	5,645	60	2,400
Temple.....	132	7,385	15	645	12	340	5	80	125	3,173	58	2,750
Weld.....	256	13,785	51	1,866	28	743	10	205	264	6,208	95	3,796
Wilton.....	428	27,945	43	2,050	43	1,198	25	445	572	14,007	127	6,415
Plantations.												
Coplin*.....	60	2,685	5	170	2	35	-	-	32	630	4	160
Dallas.....	42	1,769	2	75	3	95	5	85	47	830	14	485
Greenville*.....	20	800	6	160	-	-	-	-	19	270	-	-
Letter E.....	5	240	2	70	1	35	-	-	5	86	12	366
Perkins.....	26	1,020	3	65	2	25	-	-	26	611	29	1,245
Rangleley*.....	24	620	1	55	4	90	4	45	19	273	6	160
Total.....	5,170		563		473		262		5,508		1,309	

* Returns of 1894.

† 2 mules, \$200.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1895—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	65	\$1,397	68	\$1,092	76	\$ 621	1,674	\$3,096	90	\$ 812	\$24,921
Carthage.....	50	765	52	460	42	177	531	1,062	31	242	12,186
Chesterville	73	1,902	133	1,960	104	738	755	1,609	101	652	34,555
Eustis.....	29	547	25	335	30	198	634	1,432	37	276	13,226
Farmington.....	165	3,870	172	2,670	166	1,255	4,320	7,440	276	1,805	98,303
Freeman	72	1,417	63	827	57	303	1,446	1,810	61	388	20,735
Industry	61	1,116	44	558	37	309	1,484	2,164	77	512	18,628
Jay	191	3,901	194	3,107	194	1,728	1,327	2,473	220	1,968	69,656
Kingfield.....	24	423	27	276	33	199	586	845	86	539	21,320
Madrid.....	53	1,158	24	540	59	350	971	2,175	33	279	13,884
New Sharon.....	124	2,987	109	1,928	98	991	3,553	5,792	153	840	44,636
New Vineyard	65	1,332	63	931	94	856	1,987	2,884	129	753	26,761
Phillips.....	140	2,498	164	1,731	165	951	3,154	4,281	111	808	44,025
Rangeley.....	118	1,191	133	965	130	520	2,208	3,864	42	210	23,730
Salem	12	269	13	169	18	155	761	1,322	10	66	7,045
Strong.....	32	588	52	751	51	351	1,831	3,988	55	358	26,998
Temple.....	43	1,079	40	687	31	243	1,924	3,524	54	377	20,283
Weld.....	107	2,166	92	1,179	62	441	2,153	4,741	69	488	35,618
Wilton.....	182	3,829	211	2,764	177	1,127	1,926	4,491	289	2,025	66,296
Plantations.											
Coplin.....	16	261	19	190	22	121	174	222	6	37	4,511
Dallas.....	15	178	20	192	14	66	500	935	13	47	4,757
Greenvale.....	10	104	2	18	7	39	232	555	2	10	1,965
Letter E.....	5	62	3	22	6	41	14	23	3	21	966
Perkins.....	25	580	14	164	8	43	121	352	5	22	4,127
Rangeley.....	13	156	15	98	8	36	162	230	-	-	1,762
	1,690		1,752		1,689		34,428		1,953		\$640,897

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1895—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	94	\$5,370	7	\$455	8	\$335	2	\$40	95	\$1,426	14	\$460
Aurora	67	3,287	5	200	6	200	1	27	62	1,094	4	100
Bluehill	333	25,355	20	1,645	22	1,175	15	450	309	7,725	67	3,835
Brooklin	100	5,400	6	355	7	305	3	65	139	3,475	16	670
Brooksville	167	10,020	14	840	15	600	9	225	249	4,980	38	1,520
Bucksport	453	27,835	18	1,065	24	930	15	332	530	10,600	14	585
Castine	97	5,035	4	265	3	115	1	40	134	2,412	22	880
Cranberry Isles	7	310	-	-	-	-	-	-	43	830	4	160
Deer Isle	214	11,990	1	50	4	155	2	55	518	10,360	93	2,650
Dedham	96	4,835	8	425	7	290	11	300	118	2,596	6	235
Eastbrook	66	4,029	1	70	4	240	-	-	82	1,827	2	86
Eden	641½	38,260	14	1,300	14	1,050	7	340	339	7,848	4	110
Ellsworth	-	47,440	-	-	-	1,710	-	-	630	12,080	-	500
Franklin	180	11,835	16	880	5	200	6	150	198	4,925	7	350
Gouldsboro	182	12,105	6	425	6	270	2	65	243	5,832	16	540
Hancock	155	6,100	4	140	1	25	1	15	192	4,224	3	90
Isle au Haut	8	800	-	-	-	-	-	-	46	690	2	60
Lamoine	118	4,880	-	-	2	80	3	120	153	3,060	3	45
Mariaville	85	4,005	4	180	5	150	2	60	130	2,485	4	90
Mount Desert	242	13,495	5	260	10	400	2	60	165	4,125	4	110
Oriand	298	20,109	18	1,325	21	1,030	14	410	283	7,075	29	1,080
Otis	42	1,505	4	140	2	50	3	75	55	692	2	50
Penobscot	182	8,785	16	960	12	480	16	400	279	6,975	40	1,305
Sedgwick	147	9,340	9	705	6	369	7	280	170	4,225	50	2,175
Sorrento	30	1,635	2	100	2	100	-	-	22	440	-	-
Sullivan	216	13,865	9	675	10	565	11	430	128	2,560	16	775
Surry	168	11,730	12	780	9	405	5	150	201	5,427	12	425
Tremont	208	10,210	10	590	7	280	*7	170	249	6,225	8	270
Trenton	112	7,493	4	320	9	520	5	247	124	3,306	2	93

Verona	38	1,170	1	40	3	120	2	40	52	1,515	8	270
Waltham	65	3,725	3	150	7	250	2	50	105	2,730	10	390
WinterHarbor	49	2,168	3	160	1	25	-	-	39	858	-	-
Plantations.												
Swan's Island	43	2,735	-	-	-	-	-	-	85	2,125	13	630
Long Island	2	50	-	-	-	-	-	-	28	560	5	125
No. 21, M. D	-	-	-	-	-	-	-	-	-	-	-	-
No. 33	-	-	-	-	-	-	-	-	-	-	-	-
	<u>4,905½</u>		<u>224</u>		<u>232</u>		<u>154</u>		<u>6,169</u>		<u>518</u>	

* 1 pony, \$20.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1895—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.....	19	\$ 249	18	\$ 182	34	\$ 211	221	\$ 395	45	\$ 254	\$ 9,377
Aurora.....	9	117	7	57	17	100	231	543	19	67	5,792
Bluehill.....	36	920	89	1,335	79	780	1,082	2,170	73	730	46,120
Brooklin.....	14	320	19	285	36	360	190	285	-	-	11,520
Brooksville.....	24	432	38	532	53	371	755	1,510	29	145	21,175
Bucksport.....	23	480	58	696	66	528	978	1,956	105	367	45,374
Castine.....	7	94	15	150	12	96	51	89	47	376	9,552
Cranberry Isles.....	-	-	1	15	3	30	-	-	10	100	1,445
Deer Isle.....	44	792	43	516	69	414	890	1,780	5	50	28,812
Dedham.....	30	540	34	355	47	329	294	588	65	520	11,014
Eastbrook.....	5	100	15	240	26	208	257	514	17	136	7,444
Eden.....	8	128	19	228	29	232	123	246	94	564	50,306
Ellsworth.....	-	-	-	1,000	-	400	500	1,000	44	440	65,200
Franklin.....	2	50	12	230	15	150	233	699	29	180	19,679
Gouldsboro.....	7	158	44	502	56	448	487	974	61	387	21,726
Hancock.....	19	342	14	210	14	120	189	378	84	420	12,064
Isle au Haut.....	-	-	2	20	-	-	1,244	1,244	-	-	2,814
Lamoine.....	-	-	-	-	-	-	305	610	22	176	8,971
Mariaville.....	1	18	41	615	47	470	144	216	38	226	8,495
Mount Desert.....	5	102	15	270	17	170	111	333	25	141	19,466
Orland.....	56	1,140	61	733	89	584	788	1,576	113	730	35,742
Otis.....	-	-	-	-	9	42	178	267	10	75	3,166
Penobscot.....	34	680	62	930	71	710	972	1,944	62	310	23,479
Sedgwick.....	27	680	50	884	54	530	811	1,622	44	302	21,133
Sorrento.....	-	-	-	-	1	5	3	5	14	98	2,446
Sullivan.....	1	20	5	75	14	140	112	224	27	216	19,545
Surry.....	29	580	36	576	41	410	357	892	64	384	21,759
Tremont.....	6	110	13	185	12	125	313	620	6	30	18,835
Trenton.....	-	-	13	208	20	213	106	283	21	168	12,851

Verona.....	6	145	11	220	11	110	94	200	10	98	3,928
Waltham.....	21	462	25	300	23	138	218	436	32	207	8,838
Winter Harbor.....	-	-	1	13	6	36	12	27	5	35	3,322
Plantations.											
Swan's Island.....	19	380	9	135	15	150	262	524	-	-	6,679
Long Island.....	-	-	5	75	3	30	276	552	-	-	1,392
No. 21, M. D.....	-	-	-	-	-	-	-	-	-	-	1,253
No. 33.....	-	-	-	-	-	-	-	-	-	-	-
	<u>462</u>		<u>775</u>		<u>989</u>		<u>12,787</u>		<u>1,220</u>		<u>\$590,714</u>

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1895—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	521	\$21,152	15	\$1,985	35	\$1,020	18	\$336	457	\$ 8,304	39	\$1,210
Augusta	1,234	98,960	51	3,140	59	2,670	15	430	962	19,565	21	940
Belgrade	*349	20,754	40	2,195	19	715	15	373	448	10,669	116	5,590
Benton	285	14,945	30	1,440	20	695	6	140	342	6,855	10	325
Chelsea	196	9,985	18	730	7	215	5	120	258	4,815	12	445
China	526	26,569	42	2,085	31	1,125	26	676	650	12,934	79	2,755
Clinton	525	23,850	30	1,200	38	1,144	20	465	550	10,475	14	605
Farmingdale	208	19,100	14	1,280	15	900	9	350	215	6,063	4	325
Fayette	254	10,657	23	897	24	605	7	126	467	9,935	38	1,277
Gardiner	679	58,825	18	875	27	865	5	135	407	8,795	13	610
Hallowell	369	33,040	23	2,025	17	1,150	11	550	164	4,100	10	600
Litchfield	380	16,890	26	1,110	23	730	5	90	557	12,645	48	2,155
Manchester	245	13,765	10	520	13	490	12	290	244	6,335	37	1,735
Monmouth	428	25,440	44	2,165	19	530	16	340	756	18,570	44	1,930
Mount Vernon	344	14,645	18	595	14	340	9	155	462	9,892	145	5,631
Oakland	443	24,220	49	2,470	39	1,470	21	570	359	8,819	20	665
Pittston	412	17,962	20	788	27	740	11	233	564	10,317	112	4,510
Randolph	154	10,320	10	645	15	620	6	185	52	1,380	2	130
Readfield	331	19,525	27	1,825	22	881	10	250	457	13,605	48	2,673
Rome	123	4,585	12	400	10	225	5	100	158	2,915	49	1,835
Sidney	477	17,835	37	1,195	55	1,290	22	334	450	8,960	64	2,800
Vassalboro	629	36,098	68	3,068	61	1,835	25	518	641	15,740	45	1,990
Vienna	149	7,632	17	790	4	115	5	85	212	5,601	67	2,761
Waterville	734	49,660	26	1,985	32	1,825	32	1,425	272	6,079	2	55
Wayne	253	13,120	23	860	18	500	7	115	309	6,738	26	833

West Gardiner.....	1320	13,340	28	1,045	11	275	7	90	395	8,970	10	560
Windsor.....	376	18,005	31	1,250	11	350	19	450	475	8,465	72	2,585
Winslow.....	465	27,287	38	1,595	27	910	7	145	557	12,746	14	566
Winthrop.....	413	30,780	28	1,405	18	495	10	345	745	18,625	18	975
Unity Plantation.....	21	885	1	40	1	25	1	20	27	510	-	-
	11,843		817		702		367		12,612		1,179	

* 2 mules, \$100.

† 2 mules, \$60.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1895—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	152	\$2,438	117	\$1,406	130	\$936	2,613	\$5,884	211	\$1,376	\$ 46,047
Augusta	34	800	116	1,730	135	855	217	440	207	1,435	130,965
Belgrade	177	4,238	114	2,060	126	1,172	1,575	3,150	191	1,526	33,803
Benton	29	591	78	936	52	325	451	898	88	617	27,767
Chelsea	43	760	56	770	50	300	269	495	72	410	19,045
China	69	1,364	108	1,324	130	757	360	5,197	247	1,769	56,555
Clinton	58	850	98	1,099	124	792	1,583	2,800	217	1,350	44,630
Farmingdale	28	633	32	561	37	366	58	147	36	232	29,957
Fayette	101	2,178	112	1,799	112	894	358	705	109	910	29,983
Gardiner	27	390	35	427	3	30	124	372	83	415	71,739
Hallowell	-	-	14	370	5	50	127	385	65	480	42,750
Litchfield	108	2,205	95	1,420	98	800	578	1,360	165	1,290	40,695
Manchester	30	575	43	650	54	465	379	673	104	797	26,295
Monmouth	142	3,105	146	2,335	153	1,620	574	1,740	277	1,775	59,550
Mount Vernon	172	3,432	136	1,807	121	962	1,198	1,935	143	1,245	40,639
Oakland	59	1,155	82	1,080	91	597	694	1,082	174	1,120	43,248
Pittston	40	1,015	127	1,648	145	1,096	536	1,043	153	1,181	40,533
Randolph	7	148	11	138	5	67	-	-	10	74	13,702
Readfield	145	3,652	124	2,164	133	1,292	632	1,668	165	1,343	48,578
Rome	56	1,497	41	521	56	439	1,019	1,783	78	469	14,769
Sidney	151	2,679	112	1,468	139	849	1,772	3,070	219	1,619	42,099
Vassalboro	135	3,215	120	1,998	149	1,334	1,309	2,674	327	2,466	70,933
Vienna	91	2,370	69	1,143	102	895	779	1,539	79	553	23,484
Waterville	-	-	3	30	43	475	189	405	107	885	62,815
Wayne	104	1,831	76	1,071	99	641	268	532	116	759	27,000

West Gardiner	66	1,285	84	1,270	83	660	237	820	148	925	29,340
Windsor.	142	2,595	118	1,415	106	630	1,830	1,830	201	1,385	38,960
Winslow	107	2,033	136	1,887	162	1,211	1,148	2,884	161	1,301	52,565
Winthrop	125	2,500	152	2,280	174	1,740	320	870	238	1,795	62,010
Unity Plantation.....	2	30	4	45	9	62	54	133	13	72	1,822
	<u>2,400</u>		<u>2,559</u>		<u>2,826</u>		<u>21,251</u>		<u>4,404</u>		<u>\$1,272,278</u>

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1895.
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	335	\$15,590	23	\$1,105	15	\$515	10	\$ 205	368	\$ 7,679	87	\$ 4,170
Camden	290	26,491	13	702	5	200	1	25	268	6,700	6	360
Cushing	120	4,530	9	320	11	470	11	235	144	3,370	18	580
Friendship	85	4,845	6	372	8	360	3	75	99	2,475	31	1,333
Hope	205	9,300	15	565	17	595	3	65	289	7,093	34	1,710
Hurricane Isle	7	750	-	-	-	-	-	-	10	335	-	-
North Haven	59	3,540	6	300	9	360	1	30	120	3,000	32	1,503
Rockland	726	58,369	4	305	5	290	4	160	380	9,215	4	155
Rockport	420	21,000	21	1,575	7	350	7	210	455	10,010	18	720
South Thomaston	215	10,965	12	540	10	350	12	300	296	6,512	4	110
St. George	270	14,159	8	500	9	450	7	175	249	6,425	14	560
Thomaston	371	26,800	17	975	-	-	-	-	299	7,475	3	150
Union	453	22,555	30	1,715	28	1,240	15	375	630	15,750	115	5,600
Vinalhaven	183	13,305	1	25	4	125	-	-	248	6,200	12	460
Warren	496	23,932	31	1,349	15	495	14	355	698	15,355	26	910
Washington	363	17,941	26	936	23	740	10	275	335	9,858	102	3,046
Matinicus Isle Plantation.....	4	220	1	40	1	30	-	-	41	820	14	370
	4,602		223		167		98		4,929		520	

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1895—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.....	103	\$ 2,293	96	\$ 1,434	90	\$ 785	698	\$ 1,448	146	\$ 1,050	\$36,270
Camden.....	17	306	26	364	14	112	36	108	35	175	35,543
Cushing.....	30	615	20	300	34	340	226	452	44	311	11,907
Friendship.....	23	552	17	306	25	275	113	209	23	138	10,940
Hope.....	49	973	43	645	58	464	165	410	87	651	22,411
Hurricane Isle.....	-	-	-	-	-	-	-	-	-	-	1,085
North Haven.....	27	675	31	436	23	276	1,910	4,775	96	672	15,627
Rockland.....	4	80	3	45	15	150	3	12	24	96	68,867
Rockport.....	36	540	35	350	31	155	84	252	80	400	35,562
South Thomaston.....	28	420	57	570	44	220	4	8	22	176	20,171
St. George.....	24	480	21	252	27	162	600	1,200	4	20	24,383
Thomaston.....	6	120	26	390	10	100	30	90	60	480	36,580
Union.....	86	1,720	106	1,590	115	920	801	2,403	255	1,530	55,398
Vinalhaven.....	7	170	21	315	27	238	1,022	2,044	14	115	22,997
Warren.....	158	2,607	96	1,140	154	1,232	475	917	162	1,020	49,312
Washington ..	72	1,845	73	1,374	110	1,096	752	2,282	144	1,027	42,420
Matinicus Isle Plantation.....	-	-	-	-	-	-	-	435	-	-	2,350
	670		671		771		7,354		1,196		\$491,823

STATE ASSESSORS' REPORT.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1895—CONTINUED.

LINCOLN COUNTY.

Towns.	Horses.		Three-year-old Colts.		Two-year-old Colts.		One-year-old Colts.		Cows.		Oven.	
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Alna.....	170	\$ 9,150	12	\$650	10	\$400	7	\$225	186	\$3,857	56	\$2,755
Boothbay	231	13,305	7	400	3	120	2	45	291	5,820	13	525
Boothbay Harbor	139	8,110	1	75	2	75	-	-	112	2,815	4	175
Bremen	83	3,845	3	140	6	205	4	100	109	2,626	24	1,760
Bristol	347	22,825	17	1,285	22	1,280	*25	1,095	462	3,763	116	5,857
Damariscotta	152	11,795	10	635	17	975	3	115	162	4,075	36	2,050
Dresden	313	16,109	19	1,140	16½	743	5	150	391	7,088	98	3,785
Edgecomb	160	10,731	7	420	4	170	1	25	179	3,580	44	1,705
Jefferson	420	21,287	32	1,380	32	988	21	425	429	9,812	200	7,948
Newcastle	273	19,695	26	1,745	14	655	8	255	302	7,345	110	5,615
Nobleborough	218	12,210	29	1,560	11	445	4	110	284	5,812	107	5,320
Somerville	96	3,771	9	395	10	235	7	105	132	1,946	37	1,325
Southport	19	1,010	-	-	-	-	-	-	47	1,175	3	110
Waldoborough	534	27,156	43	2,440	51	2,030	29	848	654	15,065	204	8,591
Westport	34	2,115	-	-	-	-	3	60	94	2,350	18	824
Whitefield	432	18,205	30	1,065	20	615	13	245	521	11,155	175	8,020
Wiscasset	227	13,975	-	-	20	805	-	-	264	5,280	86	3,095
Monhegan Isle Plantation	-	-	-	-	-	-	-	-	5	100	2	80
	3,848		245		238½		132		4,624		1,333	

* 1 mule, \$20.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1895—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	33	\$638	29	\$409	35	\$268	331	\$658	54	\$358	\$19,393
Boothbay	13	260	38	570	60	480	263	526	49	245	22,296
Boothbay Harbor	7	100	-	-	2	20	-	-	16	47	11,444
Bremen	34	966	11	200	34	348	136	230	40	289	10,709
Bristol	28	890	48	1,017	104	1,084	897	2,220	118	991	52,307
Damariscotta	19	475	15	300	32	535	243	486	78	624	22,065
Dresden	61	976	86	1,032	130	1,040	520	1,040	126	630	32,683
Edgecomb	23	625	35	555	35	280	404	808	68	340	19,239
Jefferson	135	2,724	117	1,504	126	1,076	1,569	3,176	187	1,141	51,461
Newcastle	55	1,301	54	837	59	474	553	1,106	68	534	39,562
Nobleborough	67	1,959	60	973	73	682	541	1,082	124	904	31,657
Somerville	46	779	28	353	52	310	270	538	22	152	9,907
Southport	-	-	6	70	-	-	2	6	-	-	2,371
Waldoborough	187	4,408	130	2,187	177	1,703	596	1,192	202	1,381	66,941
Westport	9	190	9	176	18	216	82	164	10	60	6,156
Whitefield	138	2,932	135	1,781	159	1,110	1,204	2,307	204	1,558	48,993
Wiscasset	39	672	38	488	22	176	473	1,419	89	534	26,444
Monhegan Isle Plantation	-	-	-	-	-	-	163	326	-	-	506
	894		839		1,118		8,247		1,455		\$473,534

STATE ASSESSORS' REPORT.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1895—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.....	189	\$8,200	18	\$ 730	11	\$ 345	6	\$ 116	247	\$ 4,587	40	\$ 1,780
Andover.....	302	14,740	23	879	24	515	14	260	268	5,436	50	685
Bethel.....	697	37,425	59	3,685	74	2,770	46	1,250	661	13,305	54	2,100
Brownfield..	259	12,540	27	940	22	650	8	173	343	5,788	139	5,145
Buckfield....	335	20,079	60	2,465	44	1,275	19	370	546	11,698	54	2,625
Byron.....	65	2,710	7	280	9	205	10	190	57	940	12	375
Canton.....	270	17,855	28	1,380	19	490	14	305	377	9,245	29	1,590
Denmark.....	277	11,810	17	705	23	565	7	145	480	9,584	87	3,695
Dixfield.....	302	12,284	27	830	19	380	9	110	373	6,625	33	1,040
Fryeburg....	472	31,600	28	1,257	36	1,365	23	540	613	14,589	104	5,175
Gilead.....	123	6,027	2	74	3	75	2	30	141	3,102	14	574
Grafton.....	47	1,820	2	80	2	60	1	20	29	462	4	160
Greenwood...	209	10,652	25	1,170	17	590	8	180	244	5,317	88	3,895
Hanover.....	91	4,550	7	266	1	20	-	-	56	1,120	4	200
Hartford....	251	12,480	23	840	15	427	7	137	508	12,219	93	4,780
Hebron.....	193	10,633	16	755	16	550	3	75	567	10,870	34	1,425
Hiram.....	270	14,525	24	1,350	15	491	6	150	401	9,470	94	4,260
Lovell.....	251	15,170	28	1,260	12	491	6	145	357	8,266	88	4,165
Mason.....	23	1,440	1	50	1	30	2	40	53	1,190	10	470
Mexico.....	178	6,156	9	215	5	130	2	25	200	3,844	28	888
Newry.....	140	8,078	9	355	13	370	6	115	159	2,629	19	785
Norway.....	552	30,535	44	1,755	30	770	12	200	730	14,625	40	2,000
Oxford.....	322	16,500	29	1,350	11	290	8	140	440	9,807	28	1,295
Paris.....	607	28,513	54	2,660	46	1,340	38	700	1,039	22,952	124	6,568
Peru.....	233	10,955	22	670	19	440	5	68	356	7,995	57	2,170
Porter.....	218	9,043	21	720	21	349	1	10	281	4,076	118	5,065
Roxbury.....	66	2,075	5	120	1	15	-	-	62	1,100	10	280

Rumford.....	496	15,435	29	820	24	505	6	90	544	13,790	67	2,045
Stoneham.....	96	5,205	13	560	6	175	4	85	100	2,545	22	935
Stow.....	88	3,915	9	340	9	310	3	60	136	2,520	55	2,150
Sumner.....	264	9,479	32	805	29	537	15	200	488	7,756	137	5,707
Sweden.....	125	6,465	14	580	10	275	4	65	211	4,454	47	1,950
Upton.....	93	4,581	4	190	3	85	1	10	70	1,569	16	705
Waterford.....	403	20,350	29	1,318	27	950	27	514	581	11,009	58	2,425
Woodstock.....	231	11,389	19	935	23	1,035	12	250	314	7,242	78	3,807
Plantations.												
Franklin.....	*32	1,600	3	165	1	30	2	40	42	793	8	260
Lincoln.....	*43	1,755	4	165	1	35	-	-	29	493	-	-
Magalloway.....	45	1,405	1	20	2	40	2	20	25	318	8	225
Milton.....	68	3,325	7	320	1	140	4	70	70	1,768	18	760
	8,926		679		645		343		12,138		1,939	

* Returns 1894.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1895—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	40	\$ 726	68	\$812	64	\$435	342	\$ 958	52	\$327	\$19,016
Andover	87	1,463	70	869	86	536	1,059	2,386	103	631	28,391
Bethel.....	187	3,366	172	2,064	171	1,372	1,312	3,303	191	1,428	72,068
Brownfield	139	2,487	92	1,115	79	541	356	704	133	790	30,873
Buckfield	134	2,435	113	1,388	125	821	471	1,005	124	973	45,134
Byron.....	4	85	25	305	56	350	269	391	35	214	6,045
Canton	86	1,820	90	1,395	126	1,005	418	1,095	169	1,225	37,405
Denmark	94	2,004	112	1,621	109	805	265	633	156	963	32,620
Dixfield	70	1,185	85	755	87	427	734	1,490	76	445	25,581
Fryeburg	142	3,646	191	3,014	184	1,379	692	1,602	202	1,546	65,713
Gilead.....	31	589	64	896	70	490	187	561	61	366	12,784
Grafton.....	5	70	5	52	11	83	123	183	8	36	8,026
Greenwood	75	1,379	65	867	75	447	632	1,701	92	581	26,779
Hanover	23	345	16	160	17	119	209	508	25	125	7,313
Hartford	97	2,221	135	2,188	155	1,311	775	1,993	145	1,098	40,194
Hebron	117	2,403	118	1,691	123	394	371	360	88	672	30,328
Hiram.....	112	2,465	99	1,315	98	720	291	555	163	1,235	36,540
Lowell.....	122	2,772	79	1,236	93	734	500	1,181	114	832	36,252
Mason.....	7	152	8	107	11	81	114	265	9	61	3,886
Mexico	33	582	48	530	61	285	413	815	62	286	13,772
Newry	21	341	41	456	34	224	58	1,121	42	221	14,639
Norway	152	2,758	139	1,854	190	1,495	643	1,380	230	1,580	58,952
Oxford	78	1,391	61	814	68	605	462	709	125	742	33,643
Paris	172	3,483	236	3,452	259	1,989	1,345	2,769	288	1,844	76,270
Peru.....	121	2,497	85	1,173	126	907	890	1,727	103	627	29,229
Porter.....	96	2,089	64	951	66	505	239	586	153	901	24,285
Roxbury	20	322	16	145	22	105	197	310	23	66	4,538

Rumford	151	2,310	192	1,820	151	765	1,277	3,155	168	838	41,553
Stoneham	19	405	30	501	29	191	213	457	36	227	11,286
Stow	49	884	67	797	55	312	262	532	49	321	12,137
Sunner	165	3,302	134	1,723	137	1,045	1,100	1,442	130	669	32,665
Sweden	55	1,226	38	528	45	348	47	116	76	451	16,458
Upton	39	745	52	693	61	414	239	693	12	94	9,779
Waterford	103	1,664	97	1,018	127	734	554	859	154	1,157	41,998
Woodstock	74	1,490	73	1,141	74	536	1,407	2,814	93	699	31,338
Plantations.											
Franklin	14	234	16	141	13	46	150	301	7	48	3,668
Lincoln	2	30	14	152	13	69	103	103	24	65	2,867
Magalloway	7	150	11	135	11	51	64	126	17	92	2,582
Milton	23	465	29	453	16	99	266	550	24	165	8,115
	<u>2,963</u>		<u>3,047</u>		<u>3,298</u>		<u>19,301</u>		<u>3,762</u>		<u>\$1,029,782</u>

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1895—CONTINUED.
PENOBSCOT COUNTY.

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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.....	100	\$2,957	6	\$135	8	\$106	2	\$19	125	\$1,666	3	\$60
Argyle.....	82	4,100	10	305	6	160	-	-	53	940	2	45
Bangor.....	1,881	131,215	-	-	-	-	111	3,975	1,014	23,204	10	284
Bradford.....	441	18,304	52	1,962	34	930	20	380	547	8,856	29	1,065
Bradley.....	129	5,939	9	395	4	110	-	-	93	1,635	-	-
Brewer.....	406	28,130	9	450	16	560	12	300	315	6,300	-	-
Burlington.....	147	8,065	9	430	10	410	8	220	122	2,418	4	220
Carmel.....	364	21,650	33	1,625	29	1,090	18	520	438	9,025	4	120
Carroll.....	186	6,925	25	561	26	387	20	178	261	4,338	19	435
Charleston.....	440	15,180	33	1,035	33	720	16	196	438	8,278	53	1,849
Chester.....	129	6,295	12	550	8	295	6	140	125	2,175	8	300
Clifton.....	66	2,575	4	165	2	60	1	20	67	1,005	2	70
Corinna.....	444	19,640	52	1,795	27	632	16	245	668	12,783	20	935
Corinth.....	485	27,508	50	2,275	33	1,085	21	428	546	13,470	67	2,755
Dexter.....	644	37,675	63	2,700	55	1,900	22	550	579	11,397	14	540
Dixmont.....	305	15,165	37	1,345	22	575	13	235	537	12,078	51	2,230
Eddington.....	200	8,770	16	755	11	360	4	85	228	4,577	2	75
Edinburg.....	23	553	-	-	1	12	1	10	21	226	-	-
Enfield.....	176	5,800	14	435	13	325	5	90	130	1,854	-	-
Etna.....	240	8,398	27	885	29	900	11	225	257	5,020	28	808
Exeter.....	449	19,655	54	1,903	39	855	22	350	503	10,831	32	1,220
Garland.....	406	18,316	41	1,670	35	1,103	13	270	588	14,727	37	1,563
Glenburn.....	225	8,857	20	738	28	693	13	193	300	5,848	4	165
Greenbush.....	133	4,000	15	315	-	-	-	-	164	2,400	4	80
Greenfield.....	91	2,689	3	74	5	104	6	88	83	911	-	-
Hampden.....	546	32,684	44	2,332	34	1,321	10	237	714	22,027	6	232
Hermon.....	483	24,803	50	1,920	47	1,280	14	275	647	13,468	4	110
Holden.....	219	11,505	16	835	17	615	13	325	337	6,515	12	470

STATE ASSESSORS' REPORT.

STATE ASSESSORS' REPORT.

Howland.....	74	2,220	2	60	6	150	3	45	52	780	2	35
Hudson.....	161	5,327	14	360	15	234	8	79	215	2,953	4	75
Kenduskeag.....	158	7,391	4	140	3	90	3	65	198	3,825	2	70
Kingman.....	117	5,350	5	235	11	385	5	125	91	1,365	-	-
Lagrange.....	248	10,354	27	1,038	23	670	14	238	183	3,594	5	200
Lee.....	269	13,160	38	1,440	20	515	5	72	235	3,901	20	585
Levant.....	334	13,162	33	1,056	29	754	18	235	465	11,637	23	765
Lincoln.....	370	14,800	30	1,050	35	700	15	225	313	6,260	4	200
Lowell.....	101	4,805	22	990	-	-	-	85	1,530	4	110	
Mattamiscontis.....	11	665	2	100	3	120	1	20	6	90	-	-
Mattawamkeag.....	122	5,725	-	-	-	120	13	280	94	1,410	4	150
Maxfield.....	39	1,770	2	45	1	20	1	10	36	621	-	-
Medway.....	81	4,830	16	720	12	360	10	200	83	1,660	-	-
Milford.....	123	8,070	2	100	7	175	-	-	66	1,320	6	180
Mount Chase.....	59	2,820	11	510	8	246	5	73	74	1,387	6	192
Newburgh.....	351	13,260	43	1,316	27	668	8	150	613	11,909	12	385
Newport.....	381	15,845	42	1,500	24	670	17	355	552	9,350	22	585
Old Town.....	447	14,910	41	1,045	-	-	-	-	302	3,926	† 6	60
Orono.....	339	15,350	5	240	6	175	9	215	235	4,860	2	60
Orrington.....	352	19,025	17	930	23	860	3	80	690	13,800	12	450
Passadumkeag.....	90	3,590	9	270	7	135	5	75	63	820	-	-
Patten.....	360	19,780	45	2,110	43	1,415	31	590	246	4,929	9	330
Plymouth.....	297	11,245	25	735	15	405	4	80	423	8,045	25	870
Prentiss.....	145	4,900	22	635	18	282	12	143	129	1,832	14	335
Springfield.....	191	9,312	36	1,485	22	685	14	300	162	2,484	14	430
Stetson.....	327	16,660	30	1,110	25	725	21	410	364	8,455	13	500
Veazie.....	112	5,130	-	-	3	90	-	-	104	2,080	-	-
Winn.....	152	7,150	22	865	15	410	14	310	143	2,550	2	75
Woodville.....	59	2,265	5	215	5	125	2	25	67	943	2	80
Plantations.												
Drew.....	56	3,820	7	330	5	170	3	60	49	1,160	-	-
Lakeville.....	56	2,647	7	300	7	255	4	100	56	873	4	100
No. 2, Grand Falls *.....	13	945	-	-	3	117	3	117	18	270	-	-
Seboeis.....	23	830	1	40	-	-	-	-	18	231	1	12
Webster *.....	29	1,976	4	180	6	200	5	125	32	484	7	215
Stacyville*.....	84	3,740	-	-	5	185	15	208	72	981	2	60
	15,471		1,273		1,004		669		16,434		642	

* Returns of 1894.

† Bulls.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1895—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.....	24	\$ 287	41	\$ 364	41	\$ 194	383	\$ 590	22	\$ 96	\$6,474
Argyle.....	13	214	11	121	14	74	37	79	18	93	6,131
Bangor.....	-	-	245	2,413	-	-	324	648	235	1,394	163,133
Bradford.....	137	1,804	96	1,052	181	987	2,144	4,177	202	1,272	40,779
Bradley.....	4	54	19	207	11	44	105	105	61	433	8,922
Brewer.....	35	525	48	480	42	210	63	157	111	555	37,667
Burlington.....	10	160	29	369	36	216	297	749	35	256	13,513
Carmel.....	94	1,698	78	976	71	445	1,428	3,428	125	839	41,416
Carroll.....	54	590	64	499	82	263	857	1,769	77	409	16,354
Charleston.....	113	1,830	104	1,188	101	652	2,081	5,107	168	1,016	37,053
Chester.....	34	448	40	431	53	310	433	745	55	509	12,198
Clifton.....	26	338	11	110	28	168	209	418	20	141	5,070
Corinna.....	107	1,840	90	1,033	71	496	2,219	5,225	270	1,849	46,473
Corinth.....	166	3,262	131	1,947	101	694	2,842	8,017	222	1,539	62,980
Dexter.....	68	1,110	95	1,199	89	689	1,969	3,196	214	1,472	62,428
Dixmont.....	108	1,996	103	1,186	162	631	2,335	6,136	152	1,029	42,626
Eddington.....	46	813	46	470	59	295	445	910	82	551	17,661
Edinburg.....	-	-	1	6	4	12	27	34	4	18	870
Enfield.....	18	237	29	280	39	197	266	324	30	214	9,756
Etna.....	108	1,770	47	492	67	334	1,322	2,921	59	416	22,184
Exeter.....	122	2,017	115	1,633	72	703	1,926	4,838	415	2,288	46,298
Garland.....	88	1,779	63	935	93	720	2,003	4,436	182	1,385	46,904
Glenburn.....	70	1,144	62	813	82	591	900	1,703	51	386	21,131
Greenbush.....	20	242	26	220	52	208	380	703	22	162	8,330
Greenfield.....	22	202	33	273	24	103	378	544	47	178	5,203
Hampden.....	137	3,061	133	1,801	157	1,237	902	2,781	203	1,767	69,480
Hermon.....	161	2,692	152	1,899	145	716	1,647	2,403	219	1,310	50,926
Holden.....	68	1,090	77	800	75	380	707	1,361	137	905	24,801

Howland.....	7	77	5	50	7	35	85	119	13	52	3,623
Hudson.....	64	704	66	597	60	268	659	1,251	45	226	12,074
Kenduskeag.....	56	867	52	595	46	288	580	1,198	92	590	15,419
Kingman.....	8	96	25	200	17	68	131	196	24	139	8,159
Lagrange.....	55	899	69	755	52	312	339	631	51	300	18,991
Lee.....	64	889	67	600	90	409	764	1,495	69	365	23,431
Levant.....	72	1,365	74	1,003	108	640	1,217	2,495	200	1,144	34,256
Lincoln.....	65	975	76	912	57	466	681	1,362	109	545	27,495
Lowell.....	6	102	17	194	25	190	250	500	17	112	8,533
Mattamiscontis.....	-	-	1	12	2	16	15	22	2	16	1,061
Mattawamkeag.....	-	-	17	204	17	136	155	310	17	156	8,351
Maxfield.....	9	142	6	62	9	49	132	243	9	67	3,029
Medway.....	-	-	32	320	20	120	200	400	15	139	8,779
Milford.....	3	81	5	60	12	60	51	153	30	210	10,409
Mount Chase.....	29	427	37	361	31	130	319	528	19	96	6,769
Newburgh.....	92	1,103	108	1,001	88	526	927	2,603	149	837	32,858
Newport.....	87	1,190	68	675	55	295	1,116	1,670	163	1,005	33,260
Old Town.....	16	92	30	168	13	61	153	229	8	352	20,843
Orono.....	33	485	24	300	19	170	128	348	29	503	22,971
Orrington.....	15	300	95	1,425	98	980	327	670	213	1,175	39,695
Passadumkeag.....	4	46	11	88	10	43	178	178	23	107	5,352
Patten.....	70	1,216	105	1,203	93	411	1,323	2,701	81	486	35,171
Plymouth.....	109	1,657	76	757	74	461	1,307	3,029	96	543	27,867
Prentiss.....	52	627	63	543	46	229	520	748	49	197	59,438
Springfield.....	54	675	35	317	41	223	524	1,054	35	220	17,185
Stetson.....	101	1,930	81	1,060	79	500	1,474	2,670	151	960	34,980
Veazie.....	7	99	10	109	13	119	13	28	45	309	7,964
Winn.....	20	310	36	424	34	212	328	443	38	321	13,070
Woodville.....	10	107	21	198	37	178	206	251	19	104	4,491
Plantations.											
Drew.....	13	280	18	230	17	128	261	1,044	25	276	7,498
Lakeville.....	10	121	17	202	27	142	169	348	12	94	5,183
No. 2 Grand Falls.....	5	50	9	72	8	40	43	86	3	15	1,712
Seboeis.....	1	10	-	-	5	16	98	100	4	12	1,251
Webster.....	9	122	19	164	16	81	147	376	5	45	3,988
Stacyville.....	12	110	28	184	46	212	234	278	14	69	6,027
	3,011		3,392		3,264		43,083		5,453		\$1,497,964

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1895—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.....	217	\$10,860	29	\$1,155	19	\$ 485	* 9	\$165	236	\$4,532	33	\$903
Atkinson.....	270	13,045	40	1,465	40	1,130	22	468	321	5,383	22	689
Blanchard.....	63	3,110	3	95	-	-	-	-	44	854	-	-
Brownville.....	200	10,670	29	1,450	12	360	1	25	260	5,200	-	-
Dover.....	542	26,391	49	2,055	63	1,966	24	570	658	11,984	13	428
Foxcroft.....	364	19,315	40	1,449	28	710	10	195	311	5,331	21	743
Greenville.....	262	13,820	18	750	10	320	5	83	102	2,870	4	200
Guilford.....	339	16,765	30	1,045	21	525	10	190	278	5,155	2	60
Medford.....	88	4,703	3	129	7	290	6	172	102	2,080	-	-
Milo.....	284	14,691	43	1,555	21	550	16	350	307	6,098	-	-
Monson.....	210	7,655	22	670	12	310	7	105	209	3,790	8	235
Orneville.....	94	3,840	-	-	28	565	-	-	79	1,630	2	120
Parkman.....	318	12,946	32	1,112	33	792	9	162	377	8,410	26	826
Sangerville.....	411	15,048	39	1,190	23	470	6	85	478	8,694	22	715
Sebec.....	280	13,300	28	937	26	730	17	358	350	6,269	24	750
Shirley.....	86	4,860	4	127	7	190	4	78	65	1,189	2	75
Wellington.....	160	5,779	22	696	6	111	2	24	198	4,015	94	2,585
Williamsburg.....	34	2,173	1	50	3	120	-	-	52	951	-	-
Willimantic.....	134	5,642	4	155	5	124	† 3	45	77	1,330	2	70
Plantations.												
Bowerbank.....	25	1,320	2	80	2	65	3	83	22	416	-	-
Elliottsville.....	12	570	-	-	-	-	-	-	12	255	-	-
Kingsbury.....	48	1,940	5	135	1	20	2	22	52	924	20	715
	4,441		443		367		156		4,590		295	

* 2 mules, \$40.

† 1 mule, \$15.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1895—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	79	\$1,298	99	\$1,143	107	\$665	1,279	\$2,650	68	\$365	\$24,221
Atkinson	66	964	77	754	69	412	1,322	3,305	110	935	28,523
Blanchard	11	197	16	179	9	36	113	180	19	121	4,772
Brownville	52	854	56	732	65	498	351	650	70	493	20,932
Dover	70	1,063	77	889	87	513	1,817	3,942	180	1,077	50,911
Foxcroft	57	825	43	386	58	365	638	1,390	142	1,085	31,785
Greenville	5	99	17	257	19	138	233	558	86	785	19,880
Guilford	37	530	51	490	53	335	413	940	116	650	26,685
Medford	24	402	21	230	32	171	416	604	30	209	8,981
Milo	44	673	47	506	47	279	768	1,536	119	874	27,112
Monson	41	615	54	570	51	275	719	1,205	67	395	15,825
Orneville	16	290	17	206	19	95	311	661	38	265	7,672
Parkman	104	1,911	73	1,093	79	560	2,373	5,739	134	945	34,496
Sangerville	103	1,630	81	926	117	643	1,784	3,318	157	969	33,690
Sebec	73	1,058	58	540	81	451	1,180	2,310	110	727	27,430
Shirley	9	136	6	71	18	95	145	354	23	179	7,354
Wellington	79	1,467	61	838	62	481	1,898	4,405	39	252	20,653
Williamsburg	17	282	13	181	25	184	61	103	9	86	4,130
Willimantic	19	270	15	181	16	107	296	474	19	140	7,553
Plantations.											
Bowerbank	7	108	6	75	7	62	166	259	12	95	2,563
Elliottsville	2	30	5	56	11	64	103	245	3	20	999
Kingsbury	13	209	12	143	14	81	270	540	19	123	4,852
	928		905		1,046		16,656		1,570		\$411,019

STATE ASSESSORS' REPORT.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1895—CONTINUED.
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	34	\$2,275	-	-	-	-	-	-	64	\$ 1,250	14	\$ 658
Bath	515	54,590	-	-	-	-	-	-	173	5,190	-	-
Bowdoin	356	13,670	21	816	26	740	10	215	488	9,115	60	2,265
Bowdoinham	379	21,380	32	1,420	33	1,245	12	355	470	11,690	40	2,245
Georgetown	64	3,495	1	50	-	-	-	-	156	3,120	18	750
Perkins	19	1,025	1	50	3	140	-	-	32	672	4	175
Phippsburg	176	11,365	4	325	3	225	2	90	211	5,275	58	2,220
Richmond	478	26,755	21	1,210	28	965	2	65	422	8,787	43	1,870
Topsham	345	22,430	9	555	19	905	5	140	380	7,917	72	3,235
West Bath	120	5,885	1	50	4	100	5	75	198	3,960	-	-
Woolwich	246	9,900	8	395	11	440	7	175	366	7,320	110	3,050
	2,732		98		127		43		2,960		419	

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1895—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.....	11	\$198	7	\$98	20	\$140	125	\$250	-	-	\$ 4,899
Bath.....	-	-	-	-	-	-	-	-	-	-	59,780
Bowdoin.....	96	1,840	96	1,130	139	983	613	1,535	153	1,143	33,472
Bowdoinham.....	81	1,596	98	1,233	91	729	509	1,282	167	1,335	44,510
Georgetown.....	10	200	19	275	29	290	145	290	-	-	8,470
Perkins.....	-	-	1	15	4	32	27	81	6	48	2,238
Phippsburg.....	6	116	24	432	33	330	300	450	-	-	20,828
Richmond.....	73	1,219	83	1,172	94	820	573	1,146	138	886	44,895
Topsham.....	57	1,082	43	563	48	489	391	985	78	468	38,819
West Bath.....	-	-	7	70	25	125	34	68	-	-	10,333
Woolwich.....	40	748	94	1,145	103	830	565	1,130	-	-	25,133
	374		472		586		3,282		547		\$293,377

STATE ASSESSORS' REPORT.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1895.
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	427	\$25,362	48	\$2,910	38	\$1,540	35	\$1,005	453	\$11,033	88	\$3,485
Athens	322	13,500	55	1,830	25	650	15	275	400	7,923	186	7,494
Bingham	224	12,345	22	1,155	12	370	2	35	220	5,110	78	3,105
Brighton	118	3,969	11	327	8	171	4	57	159	2,695	74	2,230
Cambridge	138	7,565	13	533	7	200	3	70	217	5,005	14	630
Canaan	372	16,970	39	1,260	29	555	17	263	375	8,007	30	1,365
Concord	104	3,641	9	314	8	164	5	66	130	1,933	23	775
Cornville	327	15,865	51	2,090	36	1,140	11	230	469	11,008	60	2,405
Detroit	186	8,940	16	520	11	265	3	40	217	3,849	22	760
Embden	183	11,090	-	-	25	313	14	326	251	5,606	48	1,785
Fairfield	742	35,255	49	2,110	59	2,035	26	565	543	11,190	22	950
Harmony	213	10,940	24	1,125	15	525	6	109	280	5,333	71	2,470
Hartland	300	15,550	40	1,940	25	790	13	265	241	5,412	20	825
Madison	535	26,570	42	1,770	42	1,420	36	802	581	13,091	120	5,470
Mercer	200	13,155	29	1,683	23	960	5	125	191	5,696	62	3,280
Moscow	135	5,210	12	382	5	131	3	55	122	2,715	30	1,230
New Portland	359	19,840	-	-	39	1,360	27	630	540	13,725	117	5,355
Norridgewock	531	31,260	44	2,255	66	2,920	47	1,350	506	14,440	16	845
Palmyra	401	20,451	50	2,100	31	991	10	208	612	14,076	16	640
Pittsfield	564	31,920	55	2,015	38	1,115	25	585	409	7,170	11	355
Ripley	210	8,432	18	467	11	245	6	65	256	5,707	26	1,130
St. Albans	472	24,083	-	-	95	3,102	-	-	577	15,269	30	1,175
Skowhegan	971	66,075	78	4,750	73	3,670	39	1,645	697	17,875	58	2,970
Smithfield	162	8,512	17	867	17	646	17	188	172	4,300	33	1,353
Solon	306	13,001	31	865	14	265	14	238	386	8,364	139	4,725
Starks	239	11,540	45	2,085	36	1,065	18	352	268	6,109	87	4,170

Plantations.												
*Carratunk	55	4,180	6	420	4	200	-	-	65	1,625	12	600
*Dead River	42	1,880	3	175	4	75	-	2	36	563	-	-
*Dennistown	23	1,595	-	-	-	-	-	38	27	549	7	200
*Flagstaff	36	2,127	4	195	3	76	5	106	17	379	-	-
*Highland ..	25	1,528	1	40	5	158	5	110	30	483	2	60
*Jackmantown	115	7,205	-	-	-	-	4	70	58	870	-	-
*Lexington	121	3,640	19	526	11	185	5	46	105	1,576	27	883
*Moose River	68	2,958	2	95	-	-	1	10	42	1,041	-	-
*No. 1, R. 2, W. K. R	46	2,740	2	120	4	135	5	85	38	591	26	850
The Forks	49	2,030	-	-	1	40	3	105	42	1,115	2	100
West Forks	34	1,980	2	120	2	80	2	60	26	620	-	-
*Mayfield	22	1,100	-	-	5	185	-	-	37	695	6	180
	9,377		837		827		423		9,795		1,563	

* Returns of 1893.

† 1 Mule, \$20.

‡ 1 Pony, \$25.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1895—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	115	\$2,738	170	\$2,716	157	\$2,216	3,188	\$5,591	169	\$1,172	\$59,768
Athens	156	3,276	99	1,422	102	755	3,673	6,908	89	582	44,615
Bingham	66	1,439	80	1,111	67	611	949	1,700	83	596	27,577
Brighton	54	839	59	615	40	232	1,382	2,104	62	321	13,560
Cambridge	56	1,253	45	752	48	353	964	2,392	116	655	19,408
Canaan	83	1,489	71	916	79	558	2,417	3,918	202	1,295	36,596
Concord	43	587	62	505	48	273	332	664	53	244	9,166
Cornville	118	2,224	82	1,131	99	830	2,758	5,426	142	963	43,312
Detroit	48	771	45	511	41	230	645	1,084	72	448	17,418
Embsden	53	971	71	950	108	856	894	1,788	70	442	24,607
Fairfield	137	1,535	74	994	116	930	2,338	4,470	168	1,115	61,139
Harmony	107	1,894	66	826	73	537	2,291	5,452	92	657	29,868
Hartland	65	1,315	66	1,005	62	380	1,105	2,729	138	1,055	31,266
Madison	150	3,306	163	2,431	144	1,279	2,404	4,471	267	1,575	62,185
Mercer	60	1,713	87	1,708	82	882	1,669	3,676	95	778	33,656
Moscow	46	817	52	560	63	341	805	1,196	57	396	13,037
New Portland	-	-	102	1,880	333	2,570	3,193	4,395	-	-	49,755
Norridgewock	116	2,715	150	2,580	185	1,695	2,063	3,570	213	1,680	65,310
Palmyra	115	2,070	72	864	69	552	1,822	4,099	185	1,669	47,716
Pittsfield	71	1,655	85	925	85	470	1,464	2,580	190	1,180	49,370
Ripley	71	1,296	41	358	49	295	1,139	2,279	138	788	21,122
St. Albans	74	1,658	65	1,087	100	836	2,424	6,954	227	1,667	55,831
Skowhegan	132	2,975	119	1,945	168	1,335	3,165	6,340	359	2,555	112,135
Smithfield	51	1,173	48	708	64	512	1,082	2,434	102	765	21,518
Solon	134	2,416	103	1,268	128	874	2,024	2,657	187	1,132	35,805
Starks	88	2,227	96	1,548	99	1,034	3,148	4,264	79	556	34,950

Plantations.											
Carratunk.....	-	-	24	264	23	184	105	210	14	140	7,823
Dead River.....	14	204	16	141	15	94	453	553	6	41	3,714
Dennistown.....	3	47	8	87	10	75	49	97	3	24	2,674
Flagstaff.....	9	166	14	157	6	32	177	370	9	66	3,674
Highland.....	6	116	9	103	7	33	51	76	1	10	2,717
Jackmantown.....	-	-	16	137	5	28	98	248	25	131	8,698
Lexington.....	49	654	42	448	33	166	424	364	36	206	8,694
Moose River.....	3	54	9	128	14	121	39	94	22	171	4,672
No. 1, R. 2, W. K. R.....	7	116	26	225	28	120	264	490	12	96	5,589
The Forks.....	3	58	11	140	15	102	95	285	9	131	4,106
West Forks.....	2	45	3	45	9	52	75	165	2	25	3,192
Mayfield.....	5	80	8	94	25	162	217	434	4	23	2,953
	<u>2,310</u>		<u>2,359</u>		<u>2,799</u>		<u>51,385</u>		<u>3,698</u>		<u>\$1,079,192</u>

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1895—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 ..	600	\$40,112	48	\$2,400	30	\$900	* 26	\$900	367	\$7,355	10	\$350
Belmont ..	147	5,140	16	520	12	283	7	105	140	2,346	26	830
Brooks ..	351	13,921	28	1,300	17	580	7	170	185	4,162	20	848
Burnham ..	274	8,340	13	390	38	777	5	75	246	4,746	32	853
Frankfort ..	248	13,165	19	835	9	285	7	120	185	4,185	40	2,085
Freedom ..	216	9,735	-	-	49	1,265	-	-	204	4,442	40	1,705
Islesborough ..	91	4,010	4	106	2	50	2	45	139	2,780	7	190
Jackson ..	206	9,758	22	760	17	349	7	95	247	5,517	50	2,125
Knox ..	260	16,010	39	1,019	18	540	8	165	287	6,972	40	1,680
Liberty ..	210	10,788	25	1,200	5	130	1	25	241	5,433	50	2,420
Lincolnton ..	299	14,211	19	770	24	778	22	485	326	6,715	58	2,055
Monroe ..	420	21,688	40	1,718	34	1,031	19	406	486	9,972	19	645
Montville ..	351	16,930	30	1,170	26	666	† 15	249	424	9,380	84	3,145
Morrill ..	171	7,581	25	645	-	-	-	-	178	4,098	46	1,941
Northport ..	160	7,640	10	465	11	485	5	110	174	4,670	-	515
Palermo ..	359	13,500	22	725	20	435	10	175	368	6,124	112	3,700
Prospect ..	204	11,015	20	1,056	15	600	12	† 390	186	3,720	8	300
Searsport ..	282	14,890	21	1,010	21	670	3	75	267	5,375	10	365
Searsmont ..	312	13,960	28	1,100	38	957	33	545	317	6,130	52	1,925
Stockton Springs ..	201	7,605	7	290	2	65	6	140	195	4,525	12	310
Swanville ..	244	10,732	-	-	39	1,015	-	-	194	3,069	20	602
Thorndike ..	215	11,208	29	1,155	11	285	10	178	259	5,174	36	1,975
Troy ..	339	18,678	-	-	78	2,359	-	-	428	9,688	58	2,227
Unity ..	321	16,337	37	1,275	29	855	17	405	361	6,549	71	2,429
Waldo ..	23	11,375	12	585	15	450	10	225	266	5,762	20	845
Winterport ..	489	28,985	32	1,430	37	1,085	23	500	653	13,117	4	135
	6,993		537		597		255		7,323		925	

* 6 mules, \$500.

† 2 mules, \$40.

‡ 1 mule, \$50.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1895—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.....	32	\$ 480	32	\$ 320	49	\$ 249	381	\$ 761	197	\$ 987	\$54,814
Belmont.....	34	520	47	560	41	284	307	614	62	350	11,552
Brooks.....	67	1,289	46	647	82	492	1,162	2,324	91	556	26,289
Burnham.....	94	1,487	51	581	43	274	1,106	2,291	47	305	20,119
Frankfort.....	54	954	59	720	77	400	418	970	55	375	24,085
Freedom.....	67	1,449	29	422	42	361	1,345	2,632	129	959	22,970
Islesborough.....	9	144	23	276	24	192	370	555	2	8	8,356
Jackson.....	63	1,179	52	703	74	479	1,285	2,628	74	544	24,137
Knox.....	67	1,362	83	1,138	88	710	1,361	4,027	177	1,096	34,719
Liberty.....	62	1,360	53	725	65	516	645	1,452	102	654	24,703
Lincolnton.....	99	1,546	71	903	90	653	326	658	92	615	29,389
Monroe.....	147	2,491	132	1,545	135	786	1,870	3,817	172	1,083	45,182
Montville.....	105	2,024	79	1,129	79	608	1,777	3,815	154	926	40,052
Morrill.....	41	1,023	49	849	35	351	334	1,002	104	774	18,364
Northport.....	-	921	-	640	-	189	-	1,002	-	325	16,962
Palermo.....	96	1,692	58	777	75	593	1,243	2,380	176	1,037	31,138
Prospect.....	32	512	38	456	54	432	457	914	67	429	19,818
Searsport.....	30	427	52	685	51	382	595	1,230	102	674	24,973
Searsmont.....	80	1,517	83	1,018	79	522	776	1,354	150	957	30,095
Stockton Springs.....	21	425	18	260	26	255	232	464	57	256	14,595
Swanville.....	61	851	43	398	68	387	748	1,541	47	288	18,893
Thorndike.....	59	1,158	67	812	89	580	235	4,500	137	830	27,856
Troy.....	129	2,459	117	1,472	69	432	2,200	6,100	162	1,004	44,420
Unity.....	116	1,753	97	1,041	64	364	1,894	2,775	162	847	34,630
Waldo.....	67	1,290	55	828	89	705	450	777	124	757	23,599
Winterport.....	113	1,547	127	1,471	102	746	840	2,100	256	1,703	52,819
	1,745		1,561		3,490		22,357		2,898		\$724,469

STATE ASSESSORS' REPORT.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1895—CONTINUED.

WASHINGTON COUNTY.

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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	145	\$7,400	4	\$200	5	\$200	5	\$150	233	\$4,650	2	\$60
Alexander	110	5,294	8	460	9	330	7	155	237	3,780	-	-
Baileyville	73	2,965	8	320	11	330	6	90	131	2,358	-	-
Baring	51	2,975	3	150	5	175	-	-	49	1,090	-	-
Beddington	35	2,010	1	65	13	75	-	-	30	600	-	-
Brookton	72	4,285	6	325	6	260	5	140	57	1,140	2	65
Calais	636	38,310	10	860	2	125	3	100	374	5,730	-	-
Centerville	25	1,330	1	60	1	70	1	50	37	970	6	280
Charlotte*	89	5,255	10	690	10	430	4	115	263	3,494	2	30
Cherryfield	278	14,317	5	250	9	360	-	-	300	6,000	14	700
Columbia	104	5,097	-	-	4	140	4	115	167	3,340	2	100
Columbia Falls	105	5,915	4	240	4	180	4	120	152	2,736	1	40
Cooper	67	3,690	4	225	1	40	2	45	144	2,471	3	300
Crawford	54	2,695	3	165	5	210	1	25	71	1,136	2	60
Cutler	65	3,290	6	225	4	130	4	100	113	1,695	6	155
Danforth	239	11,728	23	805	17	400	13	245	214	3,291	4	80
Deblois	15	695	-	-	-	-	-	-	21	420	-	-
Dennysville	93	5,590	5	300	2	80	5	125	127	2,705	3	111
East Machias	213	14,910	8	600	5	250	5	125	281	5,620	7	280
Eastport	159	22,260	-	-	-	-	20	1,500	168	4,200	-	-
Edmunds	58	2,204	6	240	2	60	2	40	86	1,548	-	-
Forest City	41	1,905	1	60	1	30	1	20	32	645	3	90
Harrington	147	8,637	11	825	12	600	10	300	169	3,718	-	-
Jonesboro	76	4,420	3	175	3	90	2	69	116	1,856	8	315
Jonesport	81	3,645	4	80	-	-	-	-	205	4,100	9	270
Lubec	288	17,145	16	912	20	800	10	250	376	6,392	22	556
Machias	268	18,570	11	615	7	240	5	125	198	3,995	-	-
Machiasport	82	4,346	7	335	5	195	2	50	157	3,140	6	210
Marion	22	1,040	2	60	-	-	-	-	33	549	-	-
Marshfield	39	2,175	1	60	-	-	-	-	85	1,700	-	-
Meddybemps	46	3,820	2	148	4	220	2	70	79	1,986	1	30

STATE ASSESSORS' REPORT.

Milbridge	179	7,160	4	120	17	425	-	-	199	2,985	2	40
Northfield	44	2,685	2	120	2	65	1	25	60	1,022	5	165
Pembroke	249	14,517	27	1,809	17	850	19	570	399	7,980	14	330
Perry*	220	14,500	19	1,235	20	800	16	400	405	6,075	2	40
Princeton	208	8,430	12	455	19	460	13	230	253	3,820	2	40
Robbinston	192	7,680	25	750	-	-	16	240	254	3,810	2	160
Roque Bluffs.....	32	1,238	3	125	2	65	-	-	49	882	-	-
Steuben	154	9,754	† 20	40	2	75	3	60	173	3,460	2	60
Talmadge	24	835	3	62	2	60	1	20	39	585	-	-
Topsfield	103	6,180	25	1,500	21	945	10	250	104	2,600	-	-
Trescott	108	5,215	12	600	5	200	6	150	160	2,560	4	95
Vanceboro	67	3,375	6	385	7	275	6	225	73	1,095	2	35
Waite	38	1,596	-	-	4	160	3	60	63	1,134	4	100
Wesley	61	3,871	2	110	3	150	3	76	99	1,882	2	100
Whiting	76	4,000	6	370	5	90	4	100	90	1,800	2	75
Whitneyville	60	3,145	4	250	3	115	-	-	67	1,340	-	-
Plantations.												
Codyville*	24	1,150	8	265	-	-	-	-	39	468	-	-
Kossuth*	16	385	1	30	-	-	7	117	21	253	10	215
Lambert Lake. . . .	11	1,100	-	-	1	50	-	-	19	475	-	-
No. 14	16	890	-	-	2	90	1	45	43	802	-	-
No. 18, E. D*	3	130	-	-	1	35	-	-	7	105	-	-
No. 21*	20	945	-	-	-	-	1	30	35	700	-	-
	5,681		352		290		233		7,357		162	

* Returns of 1894.

† 3 mules, \$75.

‡ 20 deer, \$40.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1895—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.....	-	-	48	\$ 576	73	\$ 438	202	\$202	42	\$252	\$14,138
Alexander.....	48	571	43	442	60	292	270	478	49	449	12,251
Baileyville.....	32	384	32	320	58	348	160	320	48	181	7,643
Baring.....	4	65	10	123	10	60	66	132	6	33	4,803
Beddington.....	-	-	3	30	3	15	33	66	7	25	2,896
Brookton.....	13	234	22	264	34	204	55	165	11	90	7,172
Calais.....	-	-	-	-	-	-	18	54	38	178	65,357
Centerville.....	4	90	13	148	24	200	54	130	12	130	3,458
Charlotte.....	6	87	47	375	77	307	376	364	64	509	12,156
Cherryfield.....	-	-	20	300	22	220	420	1,050	7	56	23,253
Columbia.....	5	130	71	852	68	408	225	450	76	608	11,240
Columbia Falls.....	3	54	51	510	62	372	210	420	41	278	10,874
Cooper.....	23	349	40	411	43	229	306	612	27	239	8,411
Crawford.....	6	90	26	260	27	135	64	128	7	35	4,939
Cutler.....	5	75	16	160	20	100	262	393	4	23	6,376
Danforth.....	14	160	48	480	53	295	643	1,286	28	132	18,868
Deblois.....	1	15	10	135	10	60	12	24	1	6	1,355
Dennysville.....	-	-	12	144	22	176	170	340	37	384	9,955
East Machias.....	2	32	53	583	78	390	120	240	40	400	23,490
Eastport.....	-	-	-	-	8	120	52	156	14	112	28,348
Edmunds.....	4	56	13	130	25	150	120	240	22	132	4,800
Forest City.....	2	30	11	110	10	50	6	12	2	10	2,962
Harrington.....	-	-	23	414	45	270	289	578	41	285	15,662
Jonesboro.....	-	-	18	180	24	120	128	256	8	51	7,523
Jonesport.....	18	270	31	310	-	-	628	1,256	14	140	10,071
Lubec.....	-	-	43	559	44	440	623	1,246	33	231	28,531
Machias.....	8	131	25	300	23	184	111	222	51	327	24,709
Machiasport.....	33	495	26	260	42	210	356	890	12	96	10,227

Marion.....	1	16	4	43	11	73	25	55	2	14	1,850
Marshfield.....	1	16	4	48	8	64	27	27	12	60	4,150
Meddybemps.....	15	296	30	450	32	288	74	177	20	194	7,679
Milbridge.....	4	48	7	56	16	64	174	261	6	48	11,207
Northfield.....	2	31	13	167	12	84	69	138	18	216	4,718
Pembroke.....	2	40	57	741	64	448	476	1,198	101	606	29,089
Perry.....	-	-	62	744	76	608	524	1,048	53	265	25,515
Princeton.....	13	148	48	480	70	350	277	555	43	216	15,184
Robbinston.....	25	300	44	352	63	252	300	600	71	355	14,499
Roque Bluffs.....	-	-	14	140	12	72	148	148	10	92	2,762
Steuben.....	3	45	42	504	46	276	565	854	7	56	15,197
Talmage.....	13	156	7	56	17	68	88	88	11	60	1,990
Topsfield.....	36	648	50	650	54	486	237	948	17	170	14,277
Trescott.....	26	364	61	610	81	405	518	777	44	180	11,156
Vanceboro.....	2	22	7	70	14	98	33	99	21	143	5,822
Waite.....	27	405	29	290	44	308	160	240	20	80	4,373
Wesley.....	18	271	44	469	48	251	126	259	14	109	7,538
Whiting.....	2	35	13	130	22	106	129	258	11	62	7,056
Whitneyville.....	-	-	11	132	20	160	48	96	10	100	5,338
Plantations.											
Codyville.....	-	-	20	182	17	101	137	274	14	55	2,495
Kossuth.....	3	30	10	62	11	40	48	82	5	17	1,231
Lambert Lake.....	-	-	1	15	2	20	-	-	-	-	1,660
No. 14.....	-	-	14	152	15	88	53	138	9	73	2,268
No. 18 E. D.....	-	-	2	12	-	-	4	8	-	-	302
No. 21.....	-	-	8	80	14	70	66	132	4	30	1,987
	424		1,257		1,734		10,285		1,265		\$581,260

STATE ASSESSORS' REPORT.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1895—CONTINUED.

YORK COUNTY.

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STATE ASSESSORS' REPORT.

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	180	\$ 8,578	5	\$310	11	\$350	4	\$105	357	\$6,308	145	\$8,335
Alfred	168	10,080	9	450	3	120	2	60	336	6,720	82	4,100
Berwick	448	21,080	7	60	16	495	1	25	563	11,248	36	910
Biddeford	*1,027	114,205	-	-	-	-	-	-	679	16,973	12	456
Buxton	506	20,490	13	445	18	580	12	275	761	15,220	66	2,500
Cornish	279	13,990	28	1,455	23	705	10	230	298	6,150	105	4,900
Dayton	194	6,402	5	140	6	154	5	115	439	6,585	18	540
Eliot	277	11,370	-	-	-	-	-	-	435	8,700	80	2,180
Hollis	303	15,255	3	150	5	205	6	145	537	10,740	36	1,860
Kittery	289	10,875	7	220	5	140	4	65	450	9,000	48	1,880
Kennebunk	570	44,125	-	-	11	725	4	300	425	10,875	16	700
Kennebunkport	502	33,540	11	740	6	390	3	110	593	11,860	30	1,430
Lebanon	363	13,063	14	650	14	455	14	355	546	9,619	76	2,945
Limington	272	10,765	22	905	20	595	5	105	401	7,427	106	3,955
Limerick	253	9,789	18	563	14	339	2	35	373	7,702	122	3,323
Lyman	262	13,100	12	564	8	240	-	-	371	6,678	-	-
Newfield	210	9,545	13	610	12	465	8	195	227	4,402	77	3,753
North Berwick	363	16,740	15	465	10	265	1	20	475	9,500	10	2,780
Old Orchard	64	2,560	-	-	-	-	-	-	52	1,040	4	160
Parsonsfield	374	13,430	24	1,078	19	605	10	277	650	9,550	264	8,545
Sanford	519	42,185	15	1,125	13	780	1	30	517	12,408	76	3,330
Saco	789	62,400	8	600	13	650	3	150	969	19,380	40	1,650
Shapleigh	204	13,064	2	145	5	230	5	130	349	8,846	98	5,901
South Berwick	475	23,105	14	390	6	90	-	-	479	7,775	72	2,080
Waterboro	333	15,985	11	530	15	635	8	180	520	10,208	70	3,305
Wells	384	19,110	13	490	14	420	2	35	497	9,852	11	4,515
York	553	32,790	11	700	5	210	4	95	582	11,640	15	6,265
	10,141		280		272		104		12,881		1,775	

* Carriages valued with horses.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1895—CONTINUED.

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.....	53	\$1,269	82	\$1,156	98	\$735	269	\$646	123	\$859	\$28,651
Alfred.....	70	1,260	76	1,140	71	852	138	414	78	780	25,976
Berwick..	-	-	38	352	31	217	235	470	203	1,218	36,255
Biddeford.....	-	-	7	175	-	-	96	240	-	-	132,695
Buxton.....	115	1,725	112	1,344	102	816	127	254	109	545	44,194
Cornish.....	108	2,744	99	1,422	96	743	144	378	103	922	33,639
Dayton.....	24	304	52	520	74	444	131	262	27	485	15,951
Elliot.....	23	220	-	-	-	-	172	355	44	220	23,045
Hollis.....	27	675	49	735	84	588	165	495	115	575	31,673
Kittery.....	24	340	38	380	47	235	75	150	46	322	23,607
Kennebunk.....	-	-	32	495	44	425	234	665	89	445	58,755
Kennebunkport.....	18	360	37	555	32	320	370	1,110	63	630	51,045
Lebanon.....	56	1,182	106	1,082	127	796	169	320	173	1,147	31,594
Limington.....	99	1,853	100	1,137	62	450	342	688	141	828	28,708
Limerick.....	154	1,927	130	1,130	98	523	198	303	135	590	25,204
Lyman.....	22	396	37	444	42	336	106	106	82	410	22,274
Newfield.....	81	1,568	92	1,377	72	512	165	445	92	530	23,402
North Berwick.....	18	270	30	300	54	270	218	328	108	540	31,478
Old Orchard.....	-	-	-	-	-	-	-	-	25	150	3,910
Parsonsfield.....	207	3,749	196	2,369	210	1,432	176	410	178	1,122	42,572
Sanford.....	39	702	52	780	46	552	85	255	51	459	62,616
Saco.....	-	-	86	860	57	285	45	90	-	-	86,065
Shapleigh.....	32	829	46	634	36	316	150	321	109	1,003	31,419
South Berwick.....	-	-	46	513	61	530	314	597	108	655	35,735
Waterboro.....	58	1,344	69	968	99	729	217	561	148	970	35,105
Wells.....	32	545	98	1,245	70	534	533	1,066	68	603	38,415
York.....	26	540	52	805	39	402	329	683	70	700	54,840
	1,286		1,762		1,752		5,203		2,488		\$1,056,823

STATE ASSESSORS' REPORT.

RECAPITULATION OF LIVE STOCK BY COUNTIES, 1895.

Counties.	Number of horses.	Number of three-year-old colts.	Number of two-year-old colts.	Number of 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	6,788	323	354	219	9,138	443	1,416	1,409	1,521	4,702	2,482	\$ 767,241
Aroostook	15,172	1,338	1,677	1,053	12,781	873	2,346	4,426	5,541	48,943	6,635	1,190,926
Cumberland	12,061	428	361	237	13,733	906	1,195	1,568	1,944	5,168	3,491	1,241,296
Franklin	5,170	563	473	262	5,503	1,309	1,090	1,752	1,689	34,428	1,933	640,897
Hancock	4,905½	224	232	154	6,169	518	452	775	989	12,787	1,220	590,714
Kennebec	11,843	817	702	367	12,612	1,179	2,400	2,559	2,826	21,251	4,404	1,272,278
Knox	4,692	223	167	95	4,929	520	670	671	771	7,354	1,196	491,823
Lincoln	3,848	245	238½	132	4,624	1,333	894	839	1,118	8,247	1,455	473,534
Oxford	8,926	679	645	343	12,128	1,939	2,963	3,047	3,298	19,301	3,762	1,029,782
Penobscot	15,471	1,273	1,004	669	16,434	642	3,011	3,392	3,264	43,083	5,453	1,497,964
Piscataquis	4,441	443	367	156	4,590	295	928	905	1,046	16,656	1,570	411,019
Sagadahoc	2,732	98	127	43	2,960	419	374	472	586	3,282	547	293,377
Somerset	9,377	837	827	423	9,795	1,563	2,310	2,359	2,799	51,385	3,698	1,079,192
Waldo	6,993	537	597	255	7,323	925	1,745	1,591	3,490	22,357	2,898	724,469
Washington	5,681	352	290	233	7,337	162	424	1,257	1,734	10,285	1,265	581,260
York	10,141	280	272	104	12,881	1,775	1,286	1,762	1,752	5,203	2,488	1,086,823
Total	128,151½	8,660	8,333½	4,748	142,967	14,801	24,104	28,748	34,378	314,432	44,517	\$13,342,595

**Taxes Assessed on the Several Savings Banks in the State of
Maine, Semi-annually in the Months of May and November,
1895.**

Name of Bank.	Tax.	Tax.
Androscoggin County.....	\$5,352 68	\$5,522 57
Auburn.....	4,606 29	4,733 61
Augusta.....	22,378 72	22,165 95
Bangor.....	10,721 71	10,952 93
Bath Savings Institution.....	13,616 64	13,449 66
Belfast.....	3,406 18	3,420 62
Bethel.....	871 89	899 56
Biddeford.....	3,572 87	3,533 38
Boothbay.....	780 45	778 06
Brewer.....	643 11	648 77
Bridgton.....	1,645 74	1,685 54
Brunswick.....	2,029 71	1,967 64
Buxton and Hollis.....	1,147 37	1,165 05
Calais.....	1,176 03	1,171 23
Camden of Rockport.....	474 50	512 01
Cascade.....	713 40	676 57
Dexter.....	1,774 80	1,696 97
Eastport.....	1,987 33	1,999 96
Fairfield.....	1,057 72	1,075 81
Franklin County, Farmington.....	2,019 01	1,771 34
Gardiner Savings Institution.....	8,407 44	8,857 09
Gorham.....	1,454 15	1,458 39
Hallowell Savings Institution.....	2,539 86	2,628 65
Hancock County, Ellsworth.....	1,148 29	1,171 31
Houlton.....	1,407 53	1,350 42
Kennebec.....	3,320 78	3,433 93
Kennebunk.....	2,109 18	2,073 66
Lubec.....	37 04	35 76
Machias.....	2,396 92	2,022 35
Maine, Portland.....	21,648 79	18,265 47
Mechanics.....	2,057 95	2,062 39
Norway.....	1,273 64	1,170 45
Penobscot.....	5,346 79	5,365 58
Peoples', Lewiston.....	3,258 81	3,351 02
Peoples' Safe Deposit and Savings Bank, Bath.....	1,500 35	1,724 77
Phillips.....	562 33	531 53
Piscataquis, Dover.....	1,846 03	1,803 20
Portland.....	28,119 97	24,509 66
Rockland.....	3,673 94	3,816 24
Saco.....	1,983 99	2,042 60
Saco and Biddeford Savings Institution.....	6,730 30	6,692 27
Searsport.....	538 58	526 56
Skowhegan.....	3,750 89	3,653 15
South Berwick.....	1,213 53	1,175 99
South Paris.....	1,662 24	1,574 20
Thomaston.....	1,014 81	1,032 69
Topsham and Brunswick Twenty-five Cent.....	743 68	762 89
Tremont.....	101 15	100 56
Waterville.....	2,773 17	2,849 02
Wiscasset.....	760 01	732 44
York County, Biddeford.....	4,108 42	4,022 16
	\$197,471 66	\$190,123 63

Taxes Assessed on the Railroads in the State of Maine by the Board of State Assessors, for the Year 1895, based upon their Earnings for the Year Ending June 30, 1894, according to Section 42 of Chapter 6, Revised Statutes, as amended by Chapter 166, Laws of 1893; giving also the Tax Assessed to Pay the Expenses of Railroad Commissioners.

Name of Railroad.	Excise tax.	Railroad Commissioners' tax.
Bangor and Aroostook Railroad Company	\$ 613 92	\$ 325 49
Boston and Maine Railroad (including Portland and Rochester)	61,410 84	2,504 57
Bridgton and Saco River Railroad Company	144 67	38 55
Canadian Pacific Railway Company	1,406 45	372 84
Franklin and Megantic Railroad Company	22 65	12 01
Georges Valley Railroad	12 02	6 37
Grand Trunk Railway of Canada (lessees of Atlantic and St. Lawrence, Norway Branch, Lewiston and Auburn Branch)	10,844 28	718 69
Kennebec Central Railroad Company	103 82	18 35
Lime Rock Railroad Company	1,034 75	78 37
Maine Central Railroad Company	64,513 39	4,886 34
Monson Railroad Company	23 53	12 48
Phillips and Rangeley Railroad Company	97 88	51 90
Portland and Rumford Falls Railway Company	538 25	142 69
Rockport Railroad Company	52 97	9 36
Sandy River Railroad Company	384 13	67 88
Sebasticook and Moosehead Railroad Company	20 05	10 63
Somerset Railway	335 43	88 92
St. Croix and Penobscot Railroad Company	54 09	28 68
York Harbor and Beach Railroad	242 23	42 81
Augusta, Hallowell and Gardiner Street Railroad Company	227 59	50 28
Public Works Company, owners of Bangor Street Railway..	355 95	67 41
Bath Street Railroad	64 80	21 48
Biddeford and Saco Street Railroad Company	120 49	31 95
Fryeburg Street Railroad Company	69	92
Lewiston and Auburn Street Railroad Company	44 95	29 79
Mousam River Street Railroad Company	89 27	19 72
Portland Street Railroad Company	2,595 25	264 62
Rockland, Thomaston and Camden Street Railroad Company	217 14	71 95
Waterville and Fairfield Street Railway and Light Company	94 90	25 15
	\$145,666 38	\$10,000 00

**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, 1895.**

Name of Association.	Tax.	Tax.
Auburn Loan and Building Association	-	-
Augusta Loan and Building Association.....	\$13 85	-
Bangor Loan and Building Association.....	1 60	\$1 81
Bath Loan and Building Association.....	1 81	6 36
Belfast Loan and Building Association.....	4 35	-
Brunswick Loan and Building Association.....	10 69	10 23
Bucksport Loan and Building Association.....	2 88	1 52
Casco Loan and Building Association.....	-	54 53
Cumberland Loan and Building Association.....	15 17	25 50
Deering Loan and Building Association.....	19 21	30 06
Dexter Loan and Building Association.....	10 05	10 58
Ellsworth Loan and Building Association	7 49	7 91
Falmouth Loan and Building Association. . .	22 13	13 35
Gardiner Loan and Building Association.....	1 81	5 40
Hallowell Loan and Building Association.....	3 93	7 48
Kennebunk Loan and Building Association.....	5 45	5 51
Madison Loan and Building Association	-	1 93
Mechanics' Loan and Building Association.....	3 47	5 86
Mechanic Falls Loan and Building Association.....	4 57	5 24
Old Town Loan and Building Association.....	2 54	3 33
Piscataquis Loan and Building Association.....	5 78	6 98
Portland Loan and Building Association.....	-	6 96
Rockland Loan and Building Association.....	4 63	12 34
Sanford Loan and Building Association.....	19	5 05
Somerset Loan and Building Association. . .	73	2 10
South Portland Loan and Building Association.....	7 10	9 55
Waldoborough Loan and Building Association.....	1 07	1 03
Waterville Loan and Building Association.....	19 92	12 14
Wiscasset Loan and Building Association.....	1 88	1 66
York Loan and Building Association	-	14 64
Granite State Provident Association, Manchester, N. H.....	178 68	184 62
	\$350 98	\$453 67

Taxes Assessed upon the several Telegraph and Telephone Companies doing Business in the State of Maine, for the Year 1895.

Name of Company.	Tax.
Moosehead Lake Telegraph Company.....	\$ 100 00
Maine Telegraph Company.....	1,250 00
Western Union and International Telegraph Company.....	4,375 00
Great North Western Telegraph Company.....	150 00
Eastern Telegraph Company.....	450 00
Canadian Pacific Telegraph Company.....	150 00
Postal Telegraph Cable Company (lessees Commercial Union Telegraph Company).....	625 00
Portland and Rumford Falls Railway (owners of telegraph line).....	75 00
	<hr/> \$7,175 00
New England Telephone and Telegraph Company.....	\$3,637 95
White Mountain Telephone Company.....	330 12
Dirigo Telephone Company.....	15 86
Franklin Telephone and Telegraph Company.....	37 50
	<hr/> \$4,021 43
Total.....	<hr/> \$11,196 43

Taxes Assessed upon the Several Express Companies doing Business in the State of Maine, for the Year 1895.

Name of Company.	Tax.
American Express Company.....	\$3,900 26
Canadian Express Company.....	451 02
Dominion Express Company.....	28 19
Homer's Express Company.....	9 17
Hoyt's Express Company.....	7 50
Merchant's Express Company.....	45 00
New York and Portland Express Company.....	19 47
Porter's Express Company.....	60 00
Prince's Express Company.....	27 35
Swett's Express Company.....	75 00
	<hr/> \$4,622 96

Valuation of Money at Interest, Bank Stock, Carriages, Musical Instruments and Shipping, as Returned by the Local Assessors from Every City and Town in the State, 1895.

RECAPITULATION BY COUNTIES.

Counties.	Money at interest.	Bank stock.	Musical instruments.	Carriages.	Shipping.
Androscoggin.....	\$208,235	\$569,675	\$105,383	\$51,816	None.
Aroostook.....	383,789	251,449	49,098	48,764	\$ 610
Cumberland.....	4,770,873	2,151,778	363,350	212,410	\$23,311
Franklin.....	220,931	250,070	23,459	24,666	None.
Hancock.....	308,645	215,521	116,996	112,753	249,995
Kennebec.....	737,559	1,286,633	122,262	90,445	104,061
Knox.....	281,487	596,339	82,360	54,259	835,548
Lincoln.....	108,261	196,775	60,904	31,729	155,155
Oxford.....	275,547	125,574	57,932	40,548	1,409
Penobscot.....	1,110,801	826,615	177,829	125,390	227,040
Piscataquis.....	113,900	94,590	24,623	10,050	5,250
Sagadahoc.....	1,143,031	727,564	58,625	32,245	1,153,478
Somerset.....	446,210	572,977	47,455	28,933	6,175
Waldo.....	326,594	261,680	394,076	41,952	209,981
Washington.....	254,784	219,195	146,673	141,053	322,492
York.....	324,585	724,310	145,998	75,000	89,534
	\$11,015,232	\$9,070,745	\$1,977,023	\$1,122,013	\$4,184,039

The State Assessors were not able to enter fully upon this year's work at so early a date as was desirable, or as in previous years, and thereby have been compelled to earnest and continuous effort in order to perform the duties incumbent upon them, in a manner at all satisfactory to themselves. We have, however, in this limited time, succeeded in holding more county sessions than in any previous year, with an enlarged attendance of local assessors and others, in every instance due largely, we believe, to an increasing interest plainly manifest in all parts of our State, not only among the assessors but also among the prominent and representative business men and tax payers, to render any and all aid in their power that may assist this Board in equalizing to the fullest extent, the values of all classes of property for purposes of taxation. A greater number of the assessors has appeared before us, very many towns and cities being represented at our meetings by their full board. We have also been able to devote more time and attention to the manufacturing interests of all kinds and classes throughout the entire State, which we confess have not heretofore received from us such consideration as was desirable, but we were compelled to this course from lack of time and means.

While holding our regular sessions in the several counties we have endeavored to visit each and every manufacturing plant of importance, of whatever character, and learn all we could personally from the proprietors and managers of said industries, as to the true and relative values of the same, the few cases remaining not thus visited we intend to take in hand at some future period, previous to making the next valuation.

We have held sessions in every county and in many instances visited the large towns and cities and held special hearings. We can but think that the tabulated statement of the returns of the assessors contained in this report confirms our opinions of the increased desire on all sides for a more full and complete equalization of values. In this time of depressed prices of all kinds and classes of property, more plainly seen and recognized, perhaps, in personal property, such for instance as our live stock, a class common to each and every town and city, and the present value of which is most readily known, with a marked decrease in the past year, of \$678,787 from last year's returns, on an aggregate total of about \$14,000,000 and a corresponding decrease in all our shipping

property, yet the full returns of all property this year show an increase of over four and a half millions of dollars, to wit, \$4,530,409 over and above the year 1894, thus showing conclusively, we think, not only a healthy growth throughout our State, but also that this partially represents property, that in former years, has, to a certain extent escaped taxation, and now first appears to bear in the future its proper proportion of the burden of taxation, and this because of the closer application of a uniform system of values, and increased effort on the part of our local assessors.

One class of property, to wit, bicycles, has never to any considerable extent been taxed in this State. From estimates largely furnished us by the assessors this year, there is at the present time, undoubtedly, from twelve thousand to fifteen thousand bicycles owned in the several towns and cities, which at a conservative value represent more than one-half million dollars.

We can see no good reason why they should not be taxed relatively with other property, and have accordingly requested all assessors to include the same in their returns to us next year, that this amount may be added to their several valuations.

We can frankly say, that we are more than pleased with the general work of this year as received from the hands of the assessors showing as it does a greater uniformity in mode and manner, and a diligence and despatch above any previous year. It is only through their full and hearty co-operation that we can ever hope to accomplish what we most desire, and we feel gratified to them, one and all, for the interest exhibited and the kindly courtesies ever shown us.

To the several county officials and to all we have met in the performance of our official duties we desire to express our obligations for the many kind acts and words of cheer we have received at their hands, and especially are we indebted to the representatives of our large and varied manufacturing industries, who have so invariably met us with a free, frank, exposition of all matters touching the true and relative values of all their property, which will largely assist us in the future in placing the just and proper amount of valuation on their several plants.

Such kindly feelings so fully manifest, render our labors far less arduous and bring to us much pleasure.

As shown by this year's returns there is an increase over last year of two thousand and seventy-two polls, representing an increased population in our State of over nine thousand which in these days of depression of business and values throughout other portions of our entire country, and taken in connection with the increased wealth of over four and a half millions of property speaks well indeed for our grand old State of Maine for this year 1895. The appendix published in our report for the year 1893, comprising the laws relating to taxation, &c., was considered of so great value to the local assessors, and others, and the demand was so large for that report as to exhaust the edition at an early date, and we have thought proper to reprint the same in this year's report, adding all new acts or amendments pertaining thereto, enacted during the session of our last legislature. We cannot complete this report without paying our tribute of respect, love and esteem, to the memory of our late associate, Hon. Hall C. Burleigh. He served upon this Board the three years of the unexpired term of our former associate, the late Hon. Frank Gilman, and had been elected by the legislature of 1895, for a full term of six years from April following. He was not permitted to meet with his associates after the commencement of his second term, but was suddenly taken from us when seemingly in the prime of life, and in the midst of his usefulness. His great love for this his native State, and for the work in which he was engaged, together with his extensive personal acquaintance of its people and their varied interests, strengthened and enlarged by his three year's experience in the work of this Board, rendered him eminently fitted for its duties, to which he was devoted with all his well recognized energy and superior business capacities.

Possessing largely the love and confidence of the people, his loss is deeply felt by all, but by none more keenly than by his late associates who had so long held such close, intimate and tender relations with him.

OTIS HAYFORD,	}	<i>Board of State Assessors.</i>
GEORGE POTTLE,		
WM. C. MARSHALL.		

APPENDIX.

FOLLOWING IS AN ACT

CREATING A

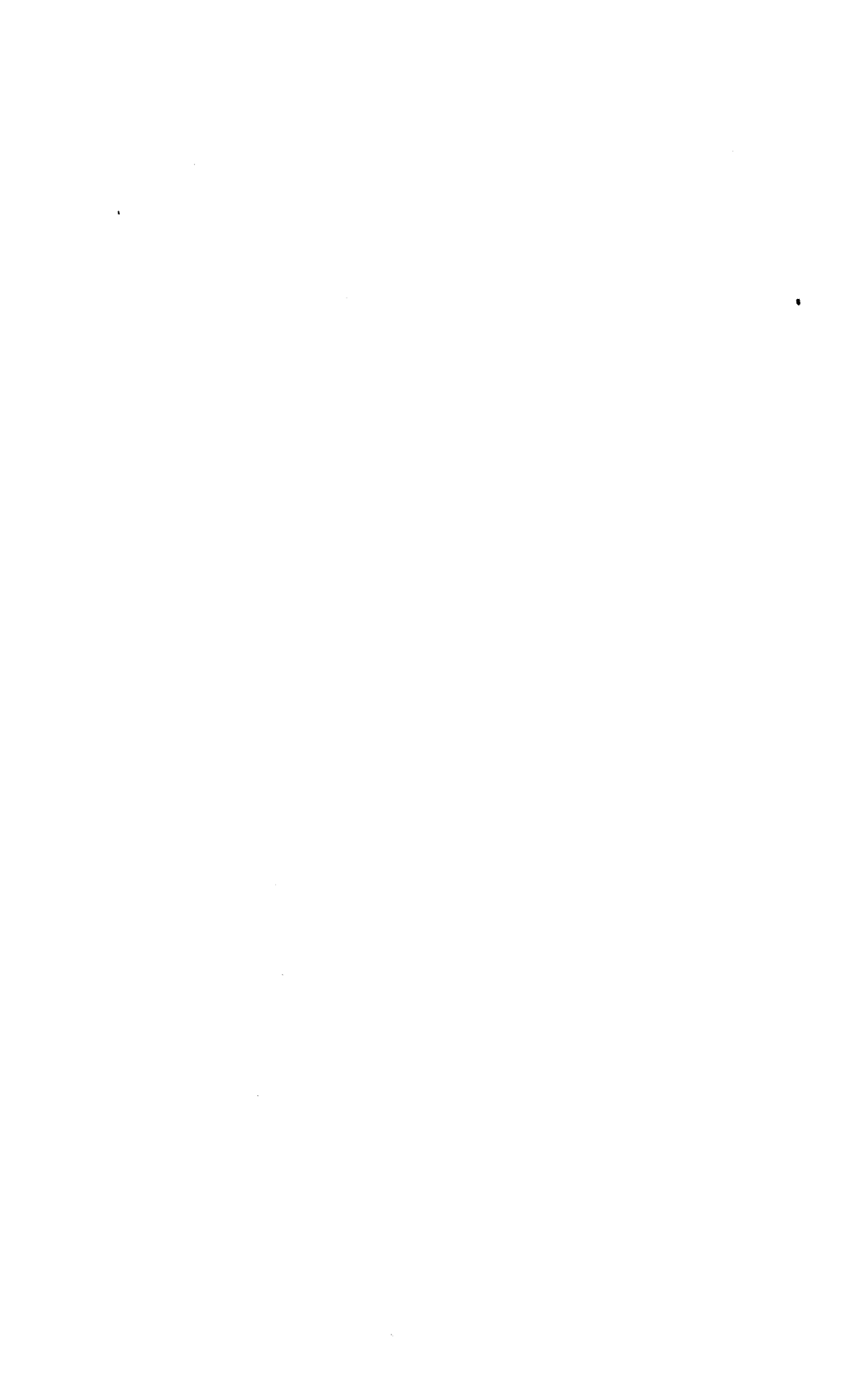
BOARD OF STATE ASSESSORS,

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 ^{State Board of 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.

Sec. 2. The term of office of said assessors under ^{Tenure.} 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 ^{—chairman.} 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 ^{—first meeting.} thereafter elected shall hold office for the term of six years each, excepting elections made to fill unexpired terms.

Sec. 3. Said board of state assessors shall have ^{Powers.} 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.

Sec. 4. Any two of said board shall have authority ^{Any two may transact business, but all must be notified of meetings.} 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 ^{—vacancies, how filled.} one or more of said board, the governor with advice and consent of the council, shall, as soon as may be, fill

—when and where meetings shall be held.

Shall furnish town assessors with blanks.

Shall assess taxes on all corporations.

Report annually to governor and council.

Shall equalize state tax and fix valuation of towns.

Shall hold sessions in every county of the state.

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.

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.

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.

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.

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.

*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.

—travelling expenses, shall be allowed.

—notice of sessions.

—town assessors, required to attend meetings and answer questions.

—penalty, if town assessors fail to attend meetings.

*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.

Rooms, books, stationery, etc., shall be furnished.

—clerk hire.

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

Shall file with the Secretary of State, biennially, a state valuation as fixed by the 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 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

—county
commission-
ers, 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.

of the valuation of each and every class of property 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.

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.

Assessors may
upon
knowledge of
clerical error,
make abate-
ment of
taxes.

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.

SEC. 1. A poll tax shall be assessed upon every male Poll tax, on whom assessed. 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, Real estate, what it includes. 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 —land and interest in timber, taxable.; interest and improvements in land, the fee of which is in the State; and interest by contract or otherwise in land exempt from taxation.

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, Personal estate, taxable. includes all goods, chattels, moneys, and effects, where-soever 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.

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

U. S. and
Maine prop-
erty.

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

Property of
literary and
benevolent
institutions,
exempt from
taxation.

* 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 personal 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 nec-

*As amended by chapter 274, laws of 1889

essary for his business, and musical instruments not exceeding in value fifteen dollars to one family.

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.

Meeting-houses, tombs and parsonages.

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

Young animals.

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; and the polls of all soldiers and sailors who receive state pension.'

Polls of aged, infirm, and soldiers and sailors, exempt.

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 herein above 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

Planted forest, may be exempted for twenty years.

*As amended by chapter 64, laws of 1895.

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.

—*provisos.*

Mines for ten years.

XII. Mines of gold, silver, or of the baser metals, when opened and in process of development, are exempt from taxation for ten years from the time of such opening. But this exemption does not affect the taxation of the lands or the surface improvements of the same, at the same rate of valuation as similar lands and buildings in the vicinity.

—but not lands, and surface improvements.

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.

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.

Landlord and tenant, to pay equally.

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.

Personal estate, taxable where owner resides.

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

Exceptions.

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

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

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,

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.

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.

Machinery and real estate of corporations.

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 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.

*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.

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

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

Funds intrusted to corporations.

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

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

*As amended by chapter 175, laws of 1889.

persons residing out of the state shall be assessed and taxed in each town.

Stock of water or gas companies, how 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.

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

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.

Clerks failing to make returns, property deemed corporate.

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 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 franchise 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 companies 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.

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.

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, 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

Stock of insurance companies, when exempt from taxation.

Mortgaged personal property.

—distrass.

—loan secured by deed, is taxable to grantee.

Real estate of deceased, how taxed.

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.

Personal estate of partners, how to be 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.

—exception.

Lands may be assessed to owners or tenants.

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

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.

—tenant in common, shall be considered owner.

Property of manufactur-

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.

ing, mining
and smelting
corporations,
how and
where taxed.

—lien for
collection.

—shares.

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.

Real estate of
banks, where
to be taxed.

—bank stock
where taxed.

*SEC. 30. Stock of any bank or other corporation, 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

Taxation of
bank stock
owned out of
the state.

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.

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

Cashiers, are required to exhibit books.

—to deliver certified copy of record of dividend.

—if he refuses bank to be doomed.

—cashier also liable.

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

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

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

—no dividend to be paid until tax is paid.

—tax charged in offset.

—stock may be sold.

—power of collectors, extended.

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.

Actions may be maintained by treasurers of towns and cities.

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 polls 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

Supplementary assessments may be made to correct mistakes.

cent., or alters the proportion of tax allowed by law to be assessed on the polls.

Treasurer of state, shall issue warrants for state tax

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.

—tax for each year, shall be separately ordered.

What state treasurer's warrant shall require.

*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 trustees; 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 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

*As amended by chapter 136, laws of 1891.

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.
—high way taxes.

Personal Liability of Assessors.

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.

Assessors, are responsible for personal faithfulness only.

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

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.

Annual returns of railroad companies.
—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

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

*As amended by chapter 75, laws of 1887.

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.

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

—proviso.

Amount of tax on railroad, how ascertained.

—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 per 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

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

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.

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

*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.

Tax, how fixed.

—notice to companies.

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 herein before 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 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.

Tax, payable in July and October.

—treasurer, shall enforce collection.

—tax, to be a lien and take precedence.

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

Aggrieved parties may apply for abatement to governor and council.

*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.

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.

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.

Telegraph companies,

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. Street 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 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.

SEC. 48. Every telegraph corporation, company or person doing business within the state shall annually

*As amended by chapter 44, laws of 1895.

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.

shall pay annual tax.

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.

Returns, shall be made to the secretary of state.

—governor and council, to assess tax.

—secretary of state, to certify tax to treasurer.

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.

State tax, when to be 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.

Adjustment of tax, when paid.

*SEC. 52. Every telephone 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 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 furnitnre ; and also a tax of two and one-half per

State taxation of telephone companies.

*As amended by chapter 154, laws of 1893.

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.

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

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-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 coun-

*As amended by chapter 235, laws of 1893.

tries, *provided, however,* that nothing herein applies to—proviso. goods or merchandise in transit through the state.

*SEC. 56. Every such corporation, company or person, shall, by its properly authorized agent or officer, annually, on or before the fifteenth day of May, make a return under oath to the state assessors, stating the amount of said receipts for all express matters carried within the state as specified in the preceding section; whereupon the state assessors 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, companies or persons, 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, companies and persons as aforesaid, is in place of all local taxation, except that real estate owned by such corporations, companies or persons 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 state assessors from the tax herein before provided.'

*SEC. 58. Any corporation, company or person, 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, 58, as amended by chapter 49, laws of 1895.

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.

Such companies shall make return.

—tax, how to be assessed.

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

Neglecting to make return, how to be assessed.

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

—penalty.

Ratio of tax on certain foreign insurance companies.

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.

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.

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 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.

—return and assessment of tax.
—right to do business suspended in certain cases.

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.

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

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.

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

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

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.

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.

Lands in places not incorporated, may be taxed by the state. *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. The state assessors shall make lists thereof, with as many divisions as will secure equitable taxation, conforming as near as convenient to known divisions and separate ownership and report the same to each successive legislature.

—lists shall be made by state assessors.

Such lands are subject to county taxes. †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.

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

Lists of assessments, shall be certified and advertised annually. 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

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

*As amended by chapter 56, laws of 1895.

†As amended by chapter 353, laws of 1885.

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.

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

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

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 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 successfullly, within three months before the time of sale.

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

—notice, shall be published in some county paper.

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.

Surplus, shall be paid to owners.

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

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

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.

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

—costs, apportioned.

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

Owner, may pay taxes to county treasurer.

Assessments, on lands for opening roads in unincorporated places.

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.

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.

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.

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 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 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 tract 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

—lien, created.

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

—appeal to S. J. Court.

—proceedings.

—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 estimate of repairs.

—divisions and assessments.

—to cause expenditures within one year.

—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.

Land owners, may discharge their assessment by repairing road.

Proceedings, if owner fails to discharge his assessments.

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 unreasonably 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.

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.

*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

*As amended by chapter 80, laws of 1887.

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 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.

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

Prima facie
proof of title
by purchaser
at such sale.

—lien on land sold for taxes, costs and interest.

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.

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

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.

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.

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.

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.

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

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.

County com-
missioners, to
make annual
estimates for
county taxes.

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.

Estimates to
be recorded
and trans-
mitted to
secretary of
state.

*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

County com-
missioners, to
apportion
sums to be
assessed, and

*As amended by chapter 131, laws of 1895.

to issue warrants to assessors.

and other places according to the last state valuation; they may add such sum above the sum so authorized, not exceeding two per cent of said sum, as a fractional division renders convenient, and certify that fact in the record of said apportionment, 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 seasonable 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.

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

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.

Persons may be required to swear to lists.

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.

—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 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.

Appeal to
county com-
missioners.

—proceedings
thereon.

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.

Assessments,
how made.

—lists, to
whom
committed.

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.

State and
county taxes,
to be added.

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.

Overlay, not
to exceed five
per cent.

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

Record of
assessment
and invoice to
be deposited
in assessors'
office.

officer for collection, they shall deposit it, or a copy of it, in the assessors' 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.

—and to treasurer of state.

—who shall issue warrant.

Selectmen, to assessors, in certain events.

—per diem, \$1.50.

Penalty, for neglect to choose.

When no assessors, county commissioners, may appoint.

—proceedings thereon.

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.

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.

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.

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.

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

Penalty, for neglect to assess county tax.

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 imprison 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.

Assessors, may be arrested.

—other assessors may be appointed.

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

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

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, 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.

Penalty on assessors, for refusing to be sworn.

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.

—vacancy, how filled.

*As amended by chapter 136, laws of 1891.

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, is vested 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 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.

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

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.

Assessors, to make lists of polls, etc.

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

Laws applicable.

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.

Neglect to be sworn.

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 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

*As amended by chapter 136, laws of 1891.

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.

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

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. New warrant, issued in case of loss.

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 receipt on demand.

—penalty.

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 to the aggrieved party, to be recovered in an action of debt.

If collector dies, assessors to appoint one.

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.

Plantations, may choose collectors.

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.

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 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.

When payable by instalments, whole may be demanded of one about to remove.

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.

Former collectors, to complete collections.

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

Collectors, may distrain shares in a corporation.

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.

*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.

—town magistrate, may try case.

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

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

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.

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

*As amended by chapter 350, laws of 1885.

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 a count 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,

Collectors, removed or removing, may be required to

give up tax bills and settle.

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.

—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.

Sums, by him overpaid, to be restored.

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.

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 delinquent 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 execution 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 treasurer, to issue his warrant against a delinquent 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 satisfy it, his town shall, within three months more, pay to the state the sums due from him.

Town, to pay when its collector fails.

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 com-

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 warrants against delinquent collectors.

—form of warrant.

mit 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 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 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

Sheriff's duty respecting such warrants.

*As amended by chapter 136, laws of 1891.

—treasurer,
may issue an
alias warrant.

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.

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
execution.

*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.

SEC. 164. 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

Warrant not
satisfied, col-
lector to be
arrested on
an alias.

*As amended by chapter 136, laws of 1891.

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. —has privileges of common debtor.

SEC. 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.

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

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 discharged 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 he commits within one year.

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.

SEC. 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 his 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 tax; and all taxes not so paid shall be collected by 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.

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

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. due, to prevent loss. .

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.

SEC. 188. Repealed by Chapter 70, laws of 1895.

SEC. 189.	Repealed by Chapter 70, laws of 1895.
SEC. 190.	“ “ “
SEC. 191.	“ “ “
SEC. 192.	“ “ “

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

Lien for taxes.

—sale of real estate for taxes.

—notice, how given.

*SEC. 193. For all taxes legally assessed on real estate and on equitable interests assessed under section three of said chapter, a lien is created to secure the payment of said tax, which said lien shall take precedence of all other claims on said real estate, and shall continue in force until said tax shall be paid. If any such tax remains unpaid on the first Monday in December in the year succeeding the year in which said tax was assessed, the collector shall sell at public auction so much of such real estate or interest as is necessary for the payment of said tax, interest and all the charges, at nine o'clock in the forenoon of said first Monday in December, at the office of collector of taxes, in cities, and at the place where the last preceding annual town meeting was held, in towns. In the case of the real estate of resident owners, the collector may give notice thereof and of his intention to sell so much of said 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 such first Monday in December, 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 its identification certain and plain. And in the case of taxes assessed on the real estate of non-resident owners, he shall cause said notices to be published in some newspaper, if any, published in the county where said real estate lies, three weeks successively; such publication to begin at least six weeks before said first Monday in December; if no newspaper

*As amended by chapter 70, laws of 1895.

is published in said county, said notices shall be published in like manner, in the state paper; he shall, in the advertisements so published, state the name of the town, and if within three years it has been changed for the whole or a part of the territory, both the present and former name shall be stated, and that, if the taxes, interest and charges are not paid on or before such first Monday in December, 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, on said first Monday in December, at nine o'clock in the forenoon, at the office of the collector of taxes, in cities, and at the place where the last preceding annual town meeting was held, in towns. The date of the commitment shall be stated in the advertisement. In all cases, said collector shall lodge with the town clerk a copy of each 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 open 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, and by publication, as aforesaid. No irregularity, informality or omission in giving the notices required by this act, or in lodging copy of any of the same with the town clerk, as herein required, shall render such sale invalid, but such sale shall be deemed to be legal and valid, if made at the time and place herein provided, and in other respects according to law, except as to the matter of notice. For any irregularity, informality or omission in giving notice as required by this act, and in lodging copy of the same with the town clerk, the collector shall be liable to any person injured thereby.'

Copy of notice
to be
recorded.

—clerk to fur-
nish attested
copy of
record.

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

*SEC. 194. After the land is so advertised, and at least ten days before the day of sale, the collector shall notify the owner, if resident, or the occupant thereof, if any, 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. In case of non-resident owners of real estate, notice shall be sent by mail to the last and usual address, if known to the collector, at least ten days before the day of sale. If such tax is paid before the time of sale, the amount to be paid for such advertisement and notice shall not exceed one dollar.'

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

*SEC. 195. When no person appears to discharge the taxes duly assessed on any such real estate of resident or non-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, the sum paid to the printer, and twenty-five cents more for each copy required to be lodged with the town clerk, and sixty-seven cents for the deed thereof, and certificate of acknowledgment. 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 and the sum paid to the printer 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. The collector may, if necessary to complete the sales, adjourn the auction from day to day.'

Collector to lodge with treasurer, certificate of sale and deed.

*SEC. 196. When real estate is so sold for taxes, the collector shall, within four days after the day of sale, lodge with the treasurer of his town a certificate under

*As amended by chapter 70, laws of 1895.

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 tax, and what was cost and charges; also a deed of each parcel sold, running to the purchasers. The treasurer shall not deliver the deeds to the grantees, but put them on file in his office, to be delivered at the expiration of two years from the day of sale, in the case of lands of resident owners, and one year from the day of sale in the case of lands of non-resident owners, if the owner does not within such time redeem his estate from the sale, by payment of the taxes, and all charges, and interest on the whole at the rate of twenty per cent from the day of sale to the time of redemption, and costs as above provided, with sixty-seven cents for the deed and certificate of acknowledgment. If the deed of land of a non-resident owner is recorded within thirteen months after the day of sale, no intervening attachment or conveyance shall affect the title. If so redeemed, the treasurer 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. For the fidelity of the treasurer in discharging the duties herein required, the town is responsible, and has a remedy on his bond in case of default.'

*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 record; and said return, or if lost or destroyed, an attested copy of the record thereof, shall be evidence of the facts therein set forth in all cases where such collector is not personally interested.'

'The collector's return to the town clerk shall be in substance as follows :

*As amended by chapter 70, laws of 1895.

—deeds shall not be delivered for the space of two years.

—real estate may be redeemed.

—when grantee shall receive deed.

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

—form of collector's return.

Pursuant to law, I caused the taxes assessed on the real estate described herein, situated in the town of _____ for the year _____, to be advertised according to law by posting notices as required by law and by advertising in the _____ three weeks successively, the first publication being on the _____ day of _____ and at least six weeks before the day of sale; I, also, at least ten days before the day of sale, notified the owners or occupants of said lands, and addressed to the non-resident owners of unoccupied lands whose addresses were known to me, notice of the time and place of said sale in the manner provided by law as follows; and afterwards on the first Monday of December, 18 _____, at _____, in said _____, at nine o'clock, A. M., being the time and place 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 taxes, 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 the town treasurer's 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., Collector of taxes of the town of _____.

Resident proprietors may redeem within two years.

* SEC. 198. Any person to whom the right by law belongs, may, at any time within two years from the day of sale, 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 the sale, which shall be received and held by said treasurer as the

*As amended by chapter 70, laws of 1895.

property of the purchaser aforesaid; and the treasurer shall pay 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.

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.

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

—penalty, if treasurer refuses to deliver deed.

*SEC. 200. No sale of real estate for non-payment of taxes under said chapter shall be made by any officer to whom a warrant for their collection has been committed after two years from the date of the original commitment of such taxes, provided, that this section shall not be construed to apply to sales on executions, on attachments to enforce tax liens.'

No sale after two years.

—proviso.

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.

Record of notice, to be conclusive evidence of it.

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.

*As amended by chapter 70, laws of 1895.

Additional Provisions.

Estate, may be bid off for town. 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 therefor a sum sufficient to pay the amount due and charges, in behalf of the town, and the deed shall be made to it.

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

Validity of sale of real estate for taxes. * 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 affected 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

—collector's or treasurer's deed, evidence. 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 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 addition to the deed as aforesaid, the assessment, 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; and in all

—contestant's suit, not maintainable until taxes and charges are paid into court. —when other party may have judgment.

*As amended by chapter 70, laws of 1895.

such actions involving the validity of sales made after this act takes effect, the collector's return to the town clerk, the town clerk's record, or if lost or destroyed, said clerk's attested copy of such record as provided in section one hundred ninety-seven of said chapter, as herein amended shall be prima facie evidence of all facts therein alleged.' —what shall be taken as evidence of facts alleged.

CHAPTER 329—LAWS OF 1885.

An Act providing for the Taxation of Life Insurance Companies.

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. Life insurance companies, shall be taxed. 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. —on real estate. 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. —premiums. —surplus.

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. Shall annually return to insurance commissioner statement of premiums liable to taxation.

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. Sections 61 and 62, ch. 6, R. S., to apply to life insurance companies.

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

Approved March 5, 1885.

CHAPTER 296—LAWS OF 1889.

An Act in relation to Suits for Taxes.

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

—proviso.

—when judgment shall be lien on land.

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.

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

Approved March 12, 1889.

CHAPTER 136—LAWS OF 1891.

An Act to amend chapter 6 of the Revised Statutes relating to the collection and payment of State and county taxes.

How state taxes shall be collected.

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 county 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.

SEC. 3. (amending SEC. 37, of c. 6, of the R. S.)

SEC. 4. " " 111, " " " "

SEC. 5. " " 122, " " " "

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, treasurer of state, or to his successor in office, on or before the time at which they are required to pay such tax. **Warrants to the treasurer of cities, towns and plantations, shall be issued on or before first day of September annually.**

SEC. 7. When the time for the payment of a state tax to 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 to sheriff to collect taxes of delinquent towns.**

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. **Warrants, shall be issued by county treasurer, for collection of county taxes.** **-if tax is not paid within forty days, warrants shall be issued to sheriff to collect it.**

SEC. 9. (amending Sec. 159, of c. 6, of the R. S.)

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.

CHAPTER 258—LAWS OF 1893.

An Act relating to the Taxation of Savings Banks.

Savings banks
and trust and
loan associa-
tions, 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 assess-
ors shall
determine
values of the
several
franchises.

*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 of 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 first Saturdays 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

*As amended by chapter 130, laws of 1895.

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 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 loans to persons resident or corporations located and doing business in this state, investments in mortgages on real estate 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 the 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 fifteenth day of June, and one-half on or before the fifteenth day of December. The state assessors shall thereupon certify said assessments to the treasurer of state, who shall forthwith notify the several banks, institutions and associations interested.'

—rule for determining values.

—rate of taxation.

—when tax shall be assessed.

*SEC. 3. All taxes so assessed shall be paid semi-annually within ten days after the fifteenth days of 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.'

When taxes shall be paid.

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

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

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

Approved March 27, 1893.

* As amended by chapter 130, laws of 1895.

CHAPTER 273—LAWS OF 1893.

An Act providing for the form of warrant for the commitment of taxes under section 147 and 149 of chapter 6, Revised Statutes.

Warrant, for collection of taxes.

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 substances as follows :

—town.

ss. A. B., constable, or collector of the town of 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.

An Act for the taxation of the Loan and Building Associations.

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, interests 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.

Association,
required to
make semi-
annual
returns.

—when made.

—penalty for
making false
returns.

—taxation of.

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.

Taxes how
assessed.

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.

Capital dues,
exempt from
taxation.

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

Approved March 28, 1893.

CHAPTER 287—LAWS OF 1893.

An Act for the better Protection of Sheep.

Inventories, shall include lists of dogs. 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.

Dogs, shall annually be registered and licensed. 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.

—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. 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 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.

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.

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.

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.

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.

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

—record of licenses.

Treasurers, shall keep account of all moneys received.

Penalty for keeping dog contrary to provisions of act.

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

—fees of offic.rs.

Return of warrant, and what it shall contain.

Penalty, if officer refuses or neglects duty.

exceeding fifty dollars by an action at law, the same to be paid into the town treasury.

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

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 be the actual damage committed.

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

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.

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

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.

Joint owners of dogs liable jointly and severally.

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.

When damage shall be paid

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 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.

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.

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.

An Act relating to the taxation of Real Estate Corporations.

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 the owners thereof.

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

Approved March 29, 1893.

CHAPTER 293—LAWS OF 1893.

An Act relating to the taxation of Loan, Trust and Banking Corporations.

Chapter 6, R. S., amended.

Loan, trust and banking corporations, subject to municipal taxation.

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.'

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

Approved March 29, 1893.

CHAPTER 314—LAWS OF 1893.

An Act relating to the Sale of Land for Taxes.

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

—how enforced.

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, 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.

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

—real estate,
may be
redeemed
within one
year.

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

CHAPTER 146—LAWS 1893.

An Act to tax Collateral Inheritances.

All property which shall pass by will or otherwise, to any person, for enjoyment after death of grantor, other than use of legal heirs, etc., of grantor, shall be subject to a tax for use of the state.

* 'SEC. 1. All property within the jurisdiction of this state, and any interest therein, whether belonging to inhabitants of this state or not, and whether tangible or intangible, which shall pass by will or by the intestate laws of this state, or by deed, grant, sale or gift made or intended to take effect in possession or enjoyment after the death of the grantor, to any person in trust or otherwise, other than to or for the use of the father, mother, husband, wife, lineal descendant, adopted child, the lineal descendant of any adopted child, the wife or widow of a son or the husband of the daughter of a decedent, or any educational, charitable or benevolent institution in this state, shall be liable to a tax of two and a half per cent of its value, above the sum of five hundred dollars, for the use of the state, and all administrators, executors and trustees, and any such grantee under a conveyance made during the grantor's life shall be liable for all such taxes, with lawful interest as hereinafter provided, until the same shall have been paid as hereinafter directed.'

Whenever remainder of any property is bequeathed to a collateral heir, or stranger to the blood, it shall be taxed.

* 'SEC. 2. Whenever any person shall bequeath or devise any property to or for the use of the father, mother, husband, wife, lineal descendant, an adopted child, the lineal descendant of any adopted child, the wife or widow of a son, or the husband of a daughter during life or for a term of years, and the remainder to a collateral heir, or to a stranger to the blood, other than an educational, charitable or benevolent institution in this state, the value of the prior estate shall, within three months after the appointment of the executor be appraised in the manner hereinafter provided, and deducted, together with the sum of five hundred dollars, from the appraised value of such property, and said tax on the remainder shall be payable within one year from the death of said testator, or within such further time as the judge of probate may allow, and, together with any

* As amended by chapter 96, laws of 1895.

interest that may accrue on the same, be and remain a —shall be lien on property until paid.
lien on said property until paid to the state.'

SEC. 3. Whenever a decedent appoints one or more executors or trustees, and in lieu of their allowance makes a bequest or devise of property to them which would otherwise be liable to said tax, or appoints them his residuary legatees, and said bequests, devises, or residuary legacies exceed what would be a reasonable compensation for their services, such excess shall be liable to such tax, and the court of probate having jurisdiction of their accounts shall determine what shall be such reasonable compensation.

*SEC. 4. All taxes imposed by this act shall be payable to the treasurer of state by the executors, administrators, or trustees within thirty days from the date of the decrees determining the amount thereof; and if the same are not so paid, interest at the rate of nine per cent shall be charged them and collected from the time said tax became due.'

*SEC. 5. Any administrator, executor, or trustee, having in charge or trust any property subject to such tax, shall deduct the tax therefrom, or shall collect the tax thereon, and interest chargeable under this act, from the legatee or person entitled to said property, and he shall not deliver any specific legacy or property subject to said tax to any person until he has collected the tax thereon.'

SEC. 6. Whenever any legacies subject to said tax shall be charged upon or payable out of any real estate, the heir or devisee, before paying the same, shall deduct said tax therefrom and pay it to the executor, administrator, or trustee, and the same shall remain a charge upon said real estate until it is paid; and payment thereof shall be enforced by the executor, administrator, or trustee, in the same manner as the payment of the legacy itself could be enforced.

SEC. 7. If any such legacy be given in money to any person for a limited period, such administrator, executor, or trustee shall retain the tax on the whole amount; but if it be not in money, he shall make an application to

*As amended by chapter 96, laws of 1895.

judge of probate shall make an apportionment.

the judge of probate having jurisdiction of his accounts to make an apportionment, if the case require it, of the sum to be paid into his hands by such legatee on account of said tax and for such further order as the case may require.

Executors authorized to sell real estate to pay such tax.

SEC. 8. All administrators, executors, and trustees shall have power to sell so much of the estate of the deceased as will enable them to pay said tax in the same manner as they may be empowered to do for the payment of his debts.

Inventory or copy thereof of any estate subject to tax, shall be furnished state assessors.

SEC. 9. A copy of the inventory of every estate, any part of which may be subject to a tax under the provisions of this act, or if the same can be conveniently separated, then a copy of such part of such inventory with the appraisal thereof, shall be sent by mail by the register or the judge of the court of probate in which such inventory is filed, to the state assessors within ten days after the same is filed. The fees for such copy shall be paid by the executor, administrator, or trustee, and allowed in his account.

Whenever any real estate passes to another person and subject to tax, state assessors shall be informed.

SEC. 10. Whenever any of the real estate of a decedent shall so pass to another person as to become subject to said tax, the executor, administrator, or trustee of the decedent shall inform the state assessors thereof within six months after he has assumed the duties of his trust, or if the fact is not known to him within that time, then within one month after it does become so known to him.

Whenever any property shall be refunded by legatee, tax shall be paid back.

SEC. 11. Whenever for any reason the devisee, legatee, or heir who has paid any such tax shall refund any portion of the property on which it was paid, or it shall be judicially determined that the whole or any part of such tax ought not to have been paid, said tax, or the due proportional part of said tax, shall be paid back to him by the executor, administrator, or trustee.

How value of property shall be fixed.

*SEC. 12. The value of such property as may be subject to said tax shall be its actual market value as found by the judge of probate, after public notice or personal notice to the state assessors and all persons

* As amended by chapter 96, laws of 1895.

interested in the succession to said property, or the state assessors or any of said persons interested may apply to the judge of probate having jurisdiction of the estate and on such application the judge shall appoint three disinterested persons, who, being first sworn, shall view and appraise such property at its actual market value for the purposes of said tax, and shall make return thereof to said probate court, which return may be accepted by said court in the same manner as the original inventory of such estate is accepted, and if so accepted it shall be binding upon the person by whom this tax is to be paid, and upon the state. And the fees of the appraisers shall be fixed by the judge of probate and paid by the executor, administrator, or trustee. In case of an annuity or life estate the value thereof shall be determined by the so called actuaries' combined experience tables and five per cent compound interest.'

—fees for appraisal, how paid.

*SEC. 13. The court of probate, having either principal or ancillary jurisdiction of the settlement of the estate of the decedent, shall have jurisdiction to hear and determine all questions in relation to said tax that may arise affecting any devise, legacy or inheritance under this act, subject to appeal as in other cases, and the county attorney of the county where the hearing is had, shall represent the interests of the state in any such proceedings.

Court of probate shall have jurisdiction to determine all questions relating to tax.

The judge of probate, having jurisdiction as aforesaid, shall fix the time and place for hearing and determining such questions and shall give public notice thereof and personal notice to the executor, administrator or trustee. Appeals in behalf of the estate shall be taken in the name of the executor, administrator or trustee and service upon the county attorney of the county where the hearing is had shall be sufficient. Where appeals are taken by the state, service shall be made upon the executor, administrator or trustee.'

Judge shall fix time for hearing, and give notice.

—appeals may be taken.

SEC. 14. Repealed by section 7, chapter 96, laws of 1895.

*As amended by chapter 124, laws of 1895.

Fees of judges and registers of probate for duties under this act.

No final settlement of account shall be allowed, until all taxes have been paid.

How act shall be construed.

Act shall not apply to pending cases.

SEC. 15. The fees of judges or registers of probate for the duties required of them by this act shall be, for each order, appointment, decree, judgment, or approval of appraisal of report required hereunder, fifty cents, and for copies of records, the fees that are now allowed by law for the same. And the administrators, executors, trustees, or other persons paying said tax shall be entitled to deduct the amount of all such fees paid to the judge or register of probate from the amount of said tax to be paid to the treasurer of state.

*SEC. 16. No final settlement of the account of any executor, administrator, or trustee shall be accepted or allowed by any judge of probate unless it shall show, on oath or affirmation of the accountant, and the judge of said court shall find, that all taxes, imposed by the provisions of this act, upon any property or interest therein belonging to the estate to be settled by said account, shall have been paid, and the receipt of the treasurer of state for such tax shall be the proper voucher for such payment.'

SEC. 17. In the foregoing sections relating to collateral inheritances the word 'person' shall be construed to include bodies corporate as well as natural persons; the word 'property' shall be construed to include both real and personal estate, and any form of interest therein whatsoever, including annuities.

SEC. 18. This act shall not apply to any case now pending in the probate court, and shall take effect when approved.

Approved February 9, 1893.

* As amended by chapter 96, laws of 1895.

CHAPTER 96.—LAWS OF 1895.

An act to amend chapter one hundred and forty-six of the Public Laws of one thousand eight hundred and ninety-three, relating to the taxation of Collateral Inheritances.

SEC. 1, amending sec. 1, chapter 146, laws of 1893.

SEC. 2, the foregoing amendment to section one shall apply to all such taxes now unpaid.

SEC. 3, amending sec. 2, chap. 146, laws of 1893.

SEC. 4, " 4, " "

SEC. 5, " 5, " "

SEC. 6, " 12, " "

SEC. 7, Section fourteen of said chapter is hereby repealed.

SEC. 8, amending section 16, chap. 146, laws of 1893.

SEC. 9, After failure to pay such tax, as provided in said act, such an administrator, executor or trustee is liable to the state on his administration bond for such tax and interest, and action shall lie thereon without the authority of the judge of probate; or an action of debt may be maintained in the name of the state against any such administrator, executor or trustee, or any such grantee, for such tax and interest.

But if such administrator, executor or trustee, after being duly cited therefor, refuses or neglects to return his inventory or to settle an account, by reason whereof the judge of probate cannot determine the amount of tax, such administrator, executor or trustee shall be liable to the state on his administration bond for all damages occasioned thereby.

Approved March 14, 1895.

CHAPTER 259—LAWS OF 1893.

An Act to prevent and punish fraud in sales of goods,
wares and merchandise at public or private sale by
Itinerant Vendors, and to regulate such sales.

Itinerant
vendors sell -
ing without
licenses, shall
be guilty of a
misdemeanor.

—how
punished.

Penalty for
advertising
sale, before
proper
licenses shall
be issued.

Vendors shall
take out state
and local
licenses.

Shall not
affect right of
municipal
officers to
make regu-
lations.

Vendors shall
deposit \$500
with secretary
of state before
procuring
licence.

—shall not be
transferable.

SEC. 1. Every itinerant vendor who shall sell or expose for sale, at public or private sale, any goods, wares and merchandise without state and local licenses therefor, issued as hereinafter provided, shall be guilty of a misdemeanor and shall be punished for each offense by fine not exceeding fifty dollars or by imprisonment not exceeding sixty days, or by both such fine and imprisonment.

SEC. 2. All persons both principals and agents, who shall by circular, handbill, newspaper, or in any other manner, advertise any such sales as those referred to in the section last preceding, before proper licenses shall be issued to the vendor, shall be guilty of a misdemeanor and shall be punished by fine not exceeding fifty dollars or imprisonment not exceeding sixty days, or by both such fine and imprisonment.

SEC. 3. It shall be the duty of every itinerant vendor, whether principal or agent, before commencing business to take out a state license and local licenses in the manner hereinafter set forth, but nothing herein contained shall affect the right of any municipal officers to make such regulations relative to itinerant vendors as may be permissible under the general law or under their respective charters.

*SEC. 4. Every itinerant vendor desiring to do business in this state shall deposit with the secretary of state the sum of five hundred dollars as a special deposit, and after such deposit, upon application in proper form and a payment of a further sum of twenty-five dollars as a state license fee, the secretary of the state shall issue to him an itinerant vendor's license, authorizing him to do business in this state in conformity with the provisions of this act for the term of one year from the date thereof.

Every license shall set forth a copy of the application upon which it is granted. Such license shall not

* As amended by chapter 97, laws of 1895.

be transferable nor give authority to more than one person to sell goods as an itinerant vendor, either by agent or clerk or in any other way than in his own proper person, but any licensee may have the assistance of one or more persons in conducting his business, who shall have authority to aid that principal but not to act for or without him. No person shall be entitled to hold, or directly or indirectly receive the benefit of more than one state license at any one time, and any license obtained, held or used in violation of law is void.

*SEC. 5. All applications for state licenses shall be sworn to, shall disclose the names and residences of the owners or parties in whose interests said business is conducted, and shall be kept on file by the secretary of state, and a record shall be kept by him of all licenses issued upon such applications. All files and records both of the secretary of state and of the several towns relative to such licenses, shall be in convenient form, and open for public inspection.

Applications shall be sworn to and shall disclose name and residence of owners.

*SEC. 6. Every itinerant vendor intending to sell goods in any town shall file his state license and an application for a local license with the collector of taxes for such town, and before selling, offering or exposing for sale any goods in such town shall pay to the collector for the use of such town, as a further local license fee for such sale in such town, a sum to be computed as provided in the next following section. A receipt for said local license fee when paid shall be endorsed by said collector on the back of such state license, which shall remain on file with such collector so long as such sale shall continue or such goods be kept, exposed or offered for sale in such town. Every application for a local license shall be signed by the holder of the accompanying state license and shall specify the kind and line of goods then in stock in such town, the name of the town from which said goods were last shipped, and the name of the town in which said goods were last exposed or offered for sale. Such local license fee shall be computed and collected in each town respectively, in which said goods shall be successively offered or exposed for sale.

Licenses shall be filed with collector, and local license fee paid.

—what application for local license shall specify.

Assessors shall have notice, examine stock and certify to collector.

Amount of local license fee.

—fee how computed.

Vendor shall pay additional license fee when stock is increased.

*SEC. 7. The collector of taxes for any town upon receiving an application in due form as provided in the last preceding section, accompanied by such applicant's state license shall forthwith give notice thereof to the assessors of said town. Said assessors, or a majority of them, shall as soon as practicable examine the stock of goods described in such application, and shall compute and certify to said collector the amount of said applicant's local license fee for such intended sale in said town which shall be a percentage on the full value of said stock of goods equal to the rate per cent. of the last preceding taxation in said town. The payment of said local license fee to said collector shall authorize such applicant who has complied with all other requirements of law to sell within the limits of said town, such goods, wares and merchandise as are described in his application, and for that purpose to carry in stock in said town, goods only of the kind or line specified in his application, and not to exceed in amount at any one time the valuation on which his local license fee for such town was computed, and to continue in force so long as such licensee shall in good faith continuously keep, offer and expose for sale the same kind or line of goods specified in his application, except that such license and authority shall in any event terminate and expire on the first day of April next following the date of application.

Any itinerant vendor, who after applying or paying for a local license shall increase his stock kept, offered or exposed for sale in the town for which such local license fee was paid above the valuation on which local license fee was computed, without first making seasonable written application to the collector of such town for a supplemental license for such excess of stock shall be fined not less than twenty nor more than fifty dollars, and for each day such excess of stock is kept, offered or exposed for sale without payment of local license fee therefor shall be fined not less than twenty nor more than fifty dollars, and forfeit his state license.

* As amended by chapter 97, laws of 1895.

Supplemental licenses shall be applied for, and the fees therefor shall be computed, certified and collected in the manner provided for local license fees. Supplemental license may be granted.

*SEC. 8. Whoever as proprietor or clerk, having in his care, custody or keeping, any goods for the sale of which a local license is required, neglects or refuses to file the application for local license required by law, or whoever makes a false or fraudulent representation or statement in any application for a local license, shall be fined not less than twenty nor more than fifty dollars for each day such goods are kept, offered or exposed for sale. The penalties provided in this act are not to be construed as substitutes for payment of local license fees. Penalty for neglect to file application for local license.

*SEC. 9. Every town in which is kept, exposed or offered for sale an itinerant vendor's stock of goods has a lien on such goods for the amount due such town for local license fee on such stock, to be enforced by suit and attachment within ten days from the time such goods were first publicly offered or exposed for sale in such town. When any person liable therefor neglects or refuses to pay the local license fee provided in this act, the tax collector of the town to which such license fee is due may maintain an action of debt by writ of attachment or trustee process therefor in the name of such town or in his own name, but for the benefit of such town. Town has lien on goods for license fees. —collector may maintain action of debt, for fee.

It is made the duty of tax collectors, police officers and constables to prosecute for violations of the provisions of this act in their respective towns, and to report such violations promptly to the assessors for the purpose of computing and certifying such local license. Municipal courts and trial justices shall have concurrent jurisdiction with the supreme judicial and superior courts of all complaints and prosecutions under this act. —collector, police officers and constables, charged with the duty of enforcement.

SEC. 10. No itinerant vendor shall advertise, represent or hold forth any sale as an insurance, bankrupt, insolvent, assignee, trustee, testator, executor, administrator, receiver, wholesale or manufacturers, or closing out sale or as a sale of any goods damaged by smoke, Vendors before advertising bankrupt sale, etc., shall state to secretary of state all facts relating to and for such sale.

* As amended by chapter 97, laws of 1895.

fire, water or otherwise, or in any similar form, unless he shall before so doing, state under oath to the secretary of the state, either in the original application for a state license or in a supplementary application subsequently filed, and copy on the license all the facts relating to the reasons and character of such special sale so advertised or represented, including a statement of the names of the persons from whom the goods, wares and merchandise were obtained, the date of delivery to the person applying for the license, and the place from which said goods, wares and merchandise were last taken, and all details necessary to exactly locate and fully identify all goods, wares and merchandise to be so sold.

Penalty for making false statement.

SEC. 11. Any false statement in an application, either original or supplementary, for a license, and any failure on the part of any licensee to comply with all the requirements of the last preceding section shall subject said itinerant vender to the same penalty as if he had no license.

When state licenses shall expire.

SEC. 12. All state licenses issued under this act shall expire by limitation one year from the date thereof, and may be, if so desired, surrendered at any time prior thereto for cancellation.

Upon expiration or surrender of license, secretary of state shall cancel same.

SEC. 13. Upon the expiration and return or surrender of each state license, the secretary of state shall cancel the same, endorse the date of delivery and cancellation thereon, and place the same on file. He shall then hold the special deposit of each licensee hereinbefore mentioned for the period of sixty days, and after satisfying any and all claims made upon the same under section fourteen, shall return said deposit or such portion of the same, if any, as may remain in his hands, to the licensee depositing it.

—shall hold special deposit for 60 days.

Deposits shall be subject to attachment and execution.

SEC. 14. Each deposit made with the secretary of state shall be subject, so long as it remains in his hands to attachment and execution in behalf of creditors whose claims arise in connection with business done in the state, and the secretary of state may be held to answer as trustee, under the trustee process, in any civil action in debt or case brought against any licensee,

and the secretary of state shall pay over, under order of court, or upon execution, such sum of money as he may be chargeable with upon his answer or otherwise. Said deposit shall also be subject to the payment of any ^{—to payment of fines and penalties incurred by licensee.} and all fines and penalties incurred by the licensee through violation of this act, and the clerk or recorder of the court in which, or the trial justice by whom, such fine or penalty is imposed shall thereupon notify the secretary of state of the name of the licensee, against whom such fine or penalty is adjudged and of the amount of such fine or penalty, and the secretary of state if he has in his hands a sufficient sum deposited by such licensee shall pay the sum so specified to said clerk, recorder or trial justice, and if the secretary of state shall not have a sufficient sum so deposited he shall make payment as aforesaid, of so much as he has in his hands. All claims upon deposit shall be satisfied after judgment, fine or penalty in the order in which notice ^{—all claims shall be satisfied in the order in which notice of claim is received by Secretary of State.} of the claim is received by the secretary of state, until all such claims are satisfied or the deposit exhausted, but no notice filed after the expiration of the sixty days' limit aforesaid shall be valid. No deposits shall be paid ^{—deposits shall not be paid to licensee, so long as there are claims against them} over by the secretary of state to the licensees so long as there are any outstanding claims or notices of claims against them, respectively, unless he is satisfied that such claims will not be prosecuted to final judgment or that no fine or penalty will be imposed.

*Sec. 15. The words "itinerant vendors" for the purposes of this act shall be construed to mean and ^{Construction of words "Itinerant vendors."} include all persons, both principals and agents, who engage in a temporary or transient business in this state, either in one locality or in travelling from place to place selling goods, wares and merchandise, and who, for the purposes of carrying on such business, hire, lease or occupy any building or structure for the exhibition and sale of such goods, wares and merchandise.

No itinerant vendor shall be relieved or exempted ^{Vendor, shall not be exempt by associating himself with local trader.} from the provisions and requirements of this act by reason of associating himself temporarily with any

* As amended by chapter 97, laws of 1895.

local dealer, trader or merchant, or by conducting such temporary or transient business in connection with or as a part of the business of, or in the name of any local dealer, trader or merchant.

Act shall not apply to commercial travellers.

SEC. 16. The provisions of this act shall not apply to sales made to dealers by commercial travellers or selling agents in the usual course of business, nor to bona fide sales of goods, wares and merchandise by sample for future delivery, or to hawkers on the streets or pedlers from vehicles.

Inconsistent acts repealed.

Sec. 17. All acts and parts of acts inconsistent herewith, are hereby repealed.

CHAPTER 65—LAWS 1895.

An Act in relation to state taxes on organized Plantations taxed by the State as Wild Lands.

Warrants for state taxes shall be sent to county commissioners.

SEC. 1. Warrants for state taxes on organized plantations taxed by the state as wild lands, shall be sent by the state treasurer to the county commissioners of the county in which such plantations are.

Shall add amount to assessment for county taxes, and assess same on property of owner.

SEC. 2. The county commissioners shall add the amount thereof to their assessment for county taxes and assess the same on the real and personal property in such plantation to the property owner, or person in possession, in accordance with their valuation thereof, stating the amount of such state tax on each owner in a separate column.

Shall appoint collector, and commit taxes for collection.

SEC. 3. They shall commit the same with a warrant in the usual form to some inhabitant of the plantation, or in their discretion to any other person, appointing him collector and directing him to collect and transmit the same to the county treasurer by July first, next after the date of commitment. The county treasurer shall forthwith transmit the same to the state treasurer.

Collector shall give bond.

SEC. 4. Such collector shall give bond to the county treasurer in such sum and with such sureties as the commissioners require, and the commissioners shall agree with him as to his compensation, which shall be paid by the county.

SEC. 5. He shall settle with the commissioners by the first day of December in each year, and return to them his collection list, showing the amounts received or unpaid on each tax in his list. On all such taxes then unpaid, interest shall be added from the first day of July preceding at twenty per cent until paid. The clerk of courts shall record in a book kept for that purpose such returned collector's list with the collector's return thereon showing the amounts received or unpaid on each tax in the list, which record shall be evidence of the facts therein stated.

Collector shall make return by first day of December.

—clerk of courts shall keep account of amounts received and unpaid.

SEC. 6. Such state and county taxes are a lien on the property assessed from the date of their assessment by the commissioners, to be enforced by suit, as hereinafter provided, brought at any time within one year from the time when such collection lists are returned to said commissioners.

Taxes shall be lien on property.

SEC. 7. The commissioners may order the county attorney to bring an action of debt in the supreme judicial court in the county where the land lies, in the name of the county, to collect such unpaid taxes with interest. The writ shall run against the person to whom the property was assessed and all persons unknown who have any interest therein. The county attorney shall file notice of lis pendens as provided by law in the proper registry of deeds and shall enter the writ in court. The court shall order notice to the defendants named therein and to all persons unknown, and in addition to the usual judgment against defendants, shall also render judgment in rem against the property assessed, to be enforced by sale on execution. When the officer sells real estate on such execution he shall sell the least undivided fractional part thereof, that any person bidding will take and pay the amount due on the execution with all necessary charges for sale, and he shall deed to the purchaser such part so sold to him subject to redemption according to law, and the deed shall be construed to convey a right of entry and seizing in such part, in common and undivided, of the property assessed.

Action of debt may be brought for collection.

—how writ shall run.

—proceedings.

SEC. 8. When real estate is sold under this act, the deed shall be deposited with the county treasurer; and

When real estate is sold, deed shall be

deposited with county treasurer.

—how property may be redeemed.

Secs. 36, 37, 38, 99, 101, ch. 6, R. S. applicable.

Secs. 72 and 77 shall not apply.

any person having an interest therein may redeem by paying the amount due thereon with interest at twenty per cent, within one year from the time of sale; whereupon the county treasurer shall cancel the deed. If not redeemed at the expiration of the year, the county treasurer shall deliver the deed to the purchaser. The lien of the tax expires within fifteen months from the time of sale unless the deed is recorded within that time.

SEC. 9. So far as applicable, sections thirty-six, thirty-seven, thirty-eight, ninety-nine and one hundred and one, of chapter six of the revised statutes, with the amendments thereto, apply to proceedings under this act. Sections seventy-two and seventy-seven of said chapter six shall not apply to taxes assessed under this act.

SEC. 10. This act shall take effect when approved.

Approved March 5, 1895.

CHAPTER 70—LAWS OF 1895.

An Act to amend chapter six of the Revised Statutes, relating to sales of Land for non-payment of Taxes.

SEC. 1. Amending section 193 of chapter 6, revised statutes.

Collector liable for irregularity.

—town of, notice.

SEC. 2. The notice and advertisement of the collector shall be in substance as follows:

‘Unpaid taxes on lands of resident and non-resident owners situated in the town of _____, in the county of _____, for the year _____. (N. B.) The name of the town was formerly _____, (to be stated in the case of change of name, as mentioned in section one.) The following list of taxes on real estate of resident and non-resident owners in the town of _____, for the year _____, committed to me for collection for said town, on the _____ day of _____, remain unpaid; and notice is hereby given that if said taxes, interest and charges are not previously paid, so much of the real estate taxed as is sufficient to pay the amount due therefor, including interest and charges, will be sold at public auction at _____, in said town, on the first Monday of December, 18 _____, at nine o'clock A. M.’

(N. B. Here follows the list, a short description of each parcel taken from the inventory to be inserted in an additional column.)

C. D. Collector of taxes of the town of . . .

SEC. 3. Amending section 194, of Chap. 6, R. S.

SEC. 4. " 195, " " "

SEC. 5. " 196, " " "

SEC. 6. 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 of land of a non-resident owner 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 per cent a year.

All taxes paid by person purchasing estate at the sale, shall be paid back by owner or deemed same.

—when non-resident may redeem land.

SEC. 7. Amending section 197 of chapter 6, Revised Statutes.

SEC. 8. Amending section 198 of chapter 6, Revised Statutes.

SEC. 9. Any non-resident owner of real estate sold under section four of this act, having paid the taxes, costs, charges and interest as aforesaid, may, at any time within one 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.

When non-resident may commence suit.

—when claim shall be barred.

SEC. 10. Amending section 200 of chapter 6, Revised Statutes.

SEC. 11. Amending section 205 of chapter 6, Revised Statutes.

Court may permit collector to amend record and deed, when errors or defects appear therein.

SEC. 12. At the trial of any action for the collection of taxes under chapter three hundred fourteen of the public laws of eighteen hundred ninety-three, or of any action at law or in equity involving the validity of any sale of real estate for non-payment of taxes under section two hundred five of said chapter six of the revised statutes, if it shall appear that the tax in question was lawfully assessed, the court shall have power at its discretion to permit the collector to amend his record, return or deed in accordance with the fact, when circumstantial errors or defects appear therein; provided, that the rights of third parties are not injuriously affected thereby.

And if a deed be so amended, and the amended deed be thereupon recorded, it shall have the same effect as if it had been originally made in its amended form.

Sects. 188, 189, 190, 191 and 192, and all inconsistent acts repealed.

SEC. 13. Sections one hundred eighty-eight, one hundred eighty-nine, one hundred ninety, one hundred ninety-one and one hundred ninety-two are hereby repealed. And all other acts and portions of acts inconsistent herewith, are also hereby repealed.

Inconsistent acts to remain in force, for preservation of existing rights.

SEC. 14. The acts and sections declared to be repealed remain in force for the recovery of penalties and forfeitures already incurred, and for the preservation of all rights and their remedies existing by virtue of them, and so far as they apply to the collection of any tax heretofore assessed, or to any judicial proceeding, right, contract, limitation or event already affected by them.

Approved March 6, 1895.

CHAPTER 86—LAWS 1895.

An Act relating to the Taxation of Vessel Property.

SEC. 1. All sailing vessels registered or enrolled under the laws of the United States or foreign governments, owned wholly or in part by inhabitants of this state, shall be taxed upon an appraised value of twenty dollars per ton gross tonnage for new vessels completed on or before the first day of April of each year. Vessels of one year old or more shall be reduced in value at the rate of one dollar per ton per year for each additional year of age, until they shall have reached the age of seventeen years, at and after which time, said vessels shall be taxed upon an appraised value of three dollars per ton, gross tonnage.

New vessels shall be taxed at the rate of twenty dollars per ton.

—tax shall be reduced annually, at rate of one dollar per ton.

SEC. 2. Vessels when rebuilt shall be taxed on the same valuation as vessels of one-half the age of such rebuilt vessels.

How rebuilt vessels shall be taxed.

SEC. 3. A vessel shall be regarded as rebuilt only on an expenditure being made of not less than forty per cent of the cost of such vessel if built entirely new.

When vessels shall be regarded as rebuilt.

SEC. 4. Vessels if repaired to the extent of twenty-five per cent of the costs of such vessel if built entirely new, shall be taxed on the same valuation as vessels of five-eighths of the age of such repaired vessel.

How vessels shall be taxed, when repaired to extent of 25 per cent of cost.

SEC. 5. All acts or parts of acts inconsistent with this act, are hereby repealed.

Inconsistent acts, repealed.

Approved March 13, 1895.

CHAPTER 91—LAWS OF 1895.

An Act relating to the taxation of Insurance Companies.

Insurance companies shall include in returns, all sums received from, or paid, to other companies for re-insurance.

Every insurance company or association which is subject to the provisions of sections fifty-nine, sixty and sixty-one of chapter six of the revised statutes, shall include in its return of premiums collected, all sums received from and paid to other companies for re-insurance of risks taken in this state; and no company shall be entitled to any deduction for premiums paid by it for re-insurance of any part of its risks taken in this state unless paid to companies admitted to and doing business in Maine. Such companies shall include in the return required of them by said section sixty-one, a schedule of all re-insurance effected by them with the names of the companies in which said insurance was effected, the amount of the policies and the amount of premiums paid.

Approved March 14, 1895.

CHAPTER 122—LAWS OF 1895.

An Act to authorize appeals from Assessors of Taxes to the Supreme Judicial Court.

Appeals may be taken from decision of assessors, to S. J. court.

SEC. 1. Any person entitled to make a complaint to the county commissioners for an abatement of his taxes may, if he so elect, appeal under the same terms and conditions from the decision of the assessors to the supreme judicial court for the county in which the city or town, in which the property of such person is assessed, is situated.

When appeal shall be entered and determined.

SEC. 2. Such appeal shall be entered at the term first occurring not less than thirty days after the assessors shall have given to the appellant, notice in writing of their decision upon his application for such abatement, and notice thereon shall be ordered by said court in term time or by any justice thereof in vacation, and said appeal shall be tried, heard and determined by the court without a jury in the manner and with the rights provided by law in other civil cases so heard.

SEC. 3. If upon such trial it appears that the appellant has complied with all provisions of law he may be granted such abatement as said court may deem reasonable, under the same circumstances as an abatement may now be granted by the county commissioners. If no abatement is granted, judgment shall be rendered in favor of the city or town, and for its costs, to be taxed by the court. If an abatement is granted, judgment shall be rendered in favor of the city or town for such amount, if any, as may be due, after deducting the abatement, and the court may make such order relating to the payment of costs as justice shall require. In either case execution shall issue. The lien created by statute on real estate to secure the payment of taxes shall be continued for thirty days after the rendition of judgment, and may be enforced by sale of said real estate on execution, in the same manner as attachable real estate may be sold under the provisions of section forty-two, chapter seventy-six, of the revised statutes, and with the same right of redemption. Claims for abatement on several parcels of real estate may be embraced in one appeal, but judgment shall be rendered, and execution shall issue, for the amount of taxes due on each several parcel. Any non-resident against whom a tax has been assessed shall not be debarred of his right to make application to the assessors for an abatement of his taxes, nor to appeal from their decision according to the provisions of this act, by his failure to bring in a list of his estate to the assessors, but in such case, no costs shall be allowed to the appellant. The final judgment of the court shall be forthwith certified by the clerk to the assessors of the town or city where such tax was assessed, and such assessors shall in all cases carry into full effect the judgment of the appellate court in the same manner as if made by themselves. If it shall be alleged in the application that the applicant has paid the taxes for which he has been assessed, and if the court shall so find, judgment for the amount of the abatement granted shall be rendered against the city or

If appellant has complied with the law, may be granted abatement.

If abatement is not granted, judgment shall be rendered in favor of town.

—lien shall continue for thirty days, and how enforced.

—several claims may be embraced in one appeal.

Non-resident shall not be barred of right, on account of failure to bring in list.

If taxes have been paid, for which applicant is taxed, judgment shall be rendered against city or town.

town, and execution therefor, and for such costs as may be awarded, shall issue as in civil actions.

When appeal shall be tried.

SEC. 4. Such appeal shall be tried at the term to which the notice is returnable, unless delay shall be granted at the request of such city or town for good cause; and said court shall, if requested by such city or town, advance the case upon the docket so that it may be tried and decided with as little delay as possible.

Exceptions may be taken by either party.

Either party may file exceptions as to the decisions and rulings of the court upon matters of law arising upon the trial, in the same manner and with the same effect as is allowed in the supreme judicial court in the trial of cases without a jury.

Commissioner may be appointed to hear parties.

SEC. 5. The court may in its discretion appoint a commissioner to hear the parties and to report to the court the facts, or the facts with the evidence. Such report shall be prima facie evidence of the facts thereby found. The fees of the commissioner shall be paid in the same manner as those of auditors appointed by the court.

—fees.

Assessors shall give notice of decision within ten days.

SEC. 6. The assessors shall give to any person applying to them for an abatement of taxes, notice in writing of their decision upon such application within ten days after they take final action thereon.

SEC. 7. This act shall take effect when approved.

Approved March 20, 1895.

CHAPTER 132.—LAWS OF 1895.

An Act in relation to state taxes on wild lands where the soil and the growth thereon are owned by different persons.

When soil and growth are owned by different persons, how valued.

SEC. 1. When the soil of townships or tracts taxed by the state as wild land, is not owned by the person or persons who own the growth or part of the growth thereon, the state assessors shall value the soil and such growth separately for purposes of taxation.

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

Approved March 21, 1895.

CHAPTER 162.—LAWS OF 1895.

An Act to make state tax sales more effectual.

SEC. 1. When the state has taxed wild land, and the state treasurer has deeded it, or part of it, for non-payment of tax, by deed purporting to convey the interest of the state by forfeiture for such non-payment and his records shows that the grantee, his heirs or assigns, has paid the state and county taxes thereon, or on his acres or interest therein as stated in the deed, continuously for the twenty years subsequent to such deed; and when a person claims under a recorded deed describing wild land taxed by the state, and the state treasurer's record shows that he has, by himself or by his predecessors under such deed, paid the state and county taxes thereon, or on his acres or interest therein as stated in the deed, continuously for twenty years subsequent to recording such deed; and whenever, in either case, it appears that the person claiming under such a deed, and those under whom he claims, have, during such period, held such exclusive, peaceable, continuous and adverse possession thereof as comports with the ordinary management of wild lands in Maine, and it further appears that during such period, no former owner, or person claiming under him, has paid any such tax, or any assessment by the county commissioners, or done any other act indicative of ownership, no action shall be maintained by a former owner, or those claiming under him, to recover such land, or to avoid such deed, unless commenced within said twenty years, or before January one, nineteen hundred. Such payment shall give such grantee or person claiming as aforesaid, his heirs or assigns, a right of entry and seizin in the whole, or such part, in common and undivided, of the whole tract as the deed states, or as the number of acres in the deed is to the number of acres assessed.

SEC. 2. If any such former owner, or person claiming under him, during said period of twenty years, or any portion thereof, is a minor, married woman, insane,

Action to recover land sold and deeded for non-payment of taxes, shall not be maintained unless commenced within twenty years, or before the year 1900.

Action may be commenced within ten years, if for-

mer owner
has been
under
disability.

imprisoned or absent from the United States, he may, if otherwise entitled, bring such action at any time within ten years after such disability is removed, notwithstanding said period of twenty years has expired. And if such person dies during the continuance of the disability, and no determination or judgment has been had on his title or right of action, such action may be brought by his heirs, or other person claiming under him, at any time within ten years after his death, notwithstanding the twenty years have elapsed.

—removal of
same.

Before trial,
party claim-
ing to recover
land, shall
deposit
amount of
taxes and
charges paid
by other
party.

SEC. 3. Before trial of an action involving the validity of a tax sale made by the state treasurer, the party claiming under such sale may file in court, treasurer's certificates showing the amount paid by him at such sale and afterwards, for state and county taxes and charges, whereupon the other party shall pay to the clerk the amount thereof with interest from each time of payment to the time of deposit, to be finally paid out by order of court to the party equitably entitled thereto; on motion the court shall determine the amount to be deposited, and when; and on failure to deposit as ordered, the court shall render judgment by default against the party so failing.

Act shall not
apply to pend-
ing actions.

SEC. 4. This act shall not apply to actions between co-tenants. nor to actions now pending in court, nor to those commenced before January one, nineteen hundred.

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