

MAINE STATE LEGISLATURE

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Public Documents of Maine:

BEING THE

ANNUAL REPORTS

OF THE VARIOUS

Departments  Institutions

FOR THE YEAR

1898.

VOLUME I.

AUGUSTA
KENNEBEC JOURNAL PRINT
1900

SEVENTH ANNUAL REPORT

OF THE

Board of State Assessors

OF THE

STATE OF MAINE.

1897.

AUGUSTA
KENNEBEC JOURNAL PRINT
1897

BOARD OF STATE ASSESSORS.

GEORGE POTTLE.....Lewiston
WM. C. MARSHALL.....Belfast
OTIS HAYFORD.....Canton

SECRETARY,

JAMES PLUMMER.....Augusta

REPORT.

AUGUSTA, December 1, 1897.

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 1897, with Summaries of the Same.

ANDROSCOGGIN COUNTY.

Towns.	Number of polls taxed.	Number of polls not taxed.	Rate of taxation—money.	Rate of taxation—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.	Stock in trade.	Live stock.
Auburn	3,604	.. . .	.023	.....	\$4,538,470	\$703,110	\$1,074,090	.....	\$6,315,670	\$32,600	\$423,700	\$562,000	\$132,285
Durham	258	.. 34	.02	..0041	221,910	57,440	41,540	.....	320,890	1,400	9,275	1,800	34,140
East Livermore	626	.....	.017	.....	418,485	74,825	120,344	\$9,971	623,625	10,550	.....	43,745	30,001
Greene	227	.. 37	.0115	..0068	210,385	20,095	40,512	627	271,619	1,000	2,068	2,160	33,079
Leeds	282	.. 31	.0124	..0043	220,700	23,090	54,877	4,363	303,030	3,300	None	2,700	46,856
Lewiston	5,315	102	.0225	.....	9,866,310	\$56,689	1,446,028	179,550	12,348,577	90,119	918,839	543,265	87,625
Lisbon	1,149	.. 20	.0157	.....	1,557,747	87,300	193,095	1,025	1,839,167	5,000	13,364	133,995	36,635
Livermore	330	.. 12	.0195	.....	260,320	87,350	55,390	7,765	410,825	200	8,632	3,000	44,867
Mechanic Falls	501	.. 61	.02	.....	507,245	200,785	88,322	44,482	840,834	4,600	13,625	42,950	22,856
Minot	216	.. 38	.0165	..004	207,370	51,675	55,877	9,890	324,812	7,700	5,000	12,700	39,187
Poland	375	.. 10	.0175	..0042	505,367	125,625	72,333	18,275	721,600	3,200	13,506	6,150	49,603
Turner	526	.. 76	.022	.....	495,460	33,365	122,658	265	651,748	5,150	19,731	11,275	85,335
Wales	131	.. 16	.0125	..0035	133,665	20,170	25,580	885	180,300	1,000	250	800	19,645
Webster	325	.. ..	.014	.....	409,350	34,795	48,666	150	492,961	5,500	2,569	10,550	26,836
	13,865	447			\$19,552,784	\$2,376,314	\$3,439,312	\$277,248	\$25,645,658	\$171,319		\$1,377,090	\$688,950

STATE ASSESSORS' REPORT.

ANDROSCOGGIN COUNTY—CONTINUED.

Towns.	Railroad stock.		Street railroad company stock.		Railroad bonds.		Other bonds.		Bank stock.		Trust company stock.	
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Auburn.....									2,760	\$231,475	326	\$18,065
Durham.....									1	150		
East Livermore.....									77	5,320	204	17,020
Greene.....									42	4,200		
Leeds.....									19	1,900		
Lewiston.....			1	\$100					1,994	212,854	37	3,020
Lisbon.....										9,880		
Livermore.....									21	1,600		
Mechanic Falls.....									11	1,525		
Minot.....									2	200	15	900
Poland.....											5	250
Turner.....									101	11,128		
Wales.....									8	1,200		
Webster.....									13	1,300		
				\$100						\$482,732		\$39,255

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							100	\$800						
Durham														
East Livermore									\$3,725					
Greene														
Leeds														
Lewiston									137,750	\$22,000	\$225,000	\$5,500	\$66,000	\$610,000
Lisbon									3,500					
Livermore							*71	710						
Mechanic Falls									9,400					
Minot					10	\$600			800					
Poland														
Turner														
Wales								15	600					
Webster														
						\$600		\$2,110	\$155,175	\$22,000	\$225,000	\$5,500	\$66,000	\$610,000

*Bridge stock.

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.....		\$205,000									1	\$800		
Durham.....											1	650	1	\$400
East Livermore.....								\$7,000				3,000		
Greene.....											1	650		
Leeds.....											4	1,250	1	400
Lewiston.....	206,145	2,601,018	77,220	1,175,000	20	104,000					3	54,700		30,000
Lisbon.....	20,416	244,992			82	325,000		* 160,000			2	13,800		
Livermore.....							1	60,000			3	1,800		
Mechanic Falls.....									1	\$55,900	1	1,000	1	2,000
Minot.....											3	1,600		
Poland.....											4	5,500	†2	35,800
Turner.....						15,000					5	3,100	2	1,750
Wales.....														
Webster.....					12	109,930					2	5,500		
		\$3,051,010		\$1,175,000		\$553,930		\$227,000		\$55,900		\$93,350		\$70,350

*Pulp and paper mills.

†Grist mill, \$800; leather board, \$35,000.

STATE ASSESSORS' REPORT.

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.	Bicycles.		Carriages.	
				Tons.	Value.					No.	Value.	No.	Value.
Auburn.....							5,200			159	\$5,695	140	\$8,420
Durham.....					\$500					14	395	34	1,315
East Livermore.....		\$100					\$1,742	2,525		40	825	173	4,407
Greene.....							700						
Leeds.....							1,060						
Lewiston.....	\$52,925	75,229	\$459,844				28,087	22,681		92	3,250	543	31,734
Lisbon.....												113	7,710
Livermore.....							7,800	300		25	402	157	2,484
Mechanic Falls.....	44,800		7,000				1,800	100		27	858	46	2,500
Minot.....							500	900		4	115	52	1,810
Poland.....			13,000							9	260	84	3,780
Turner.....	200									25	555	213	5,520
Wales.....								600		11	255	38	1,155
Webster.....								85		10	250	33	1,445
	\$97,925	\$75,329	\$479,844		\$500		\$41,629	\$32,361			\$12,860		\$72,280

STATE ASSESSORS' REPORT.

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.....	406	\$41,605	\$4,300	.....	\$31,445	.....	.....	.....	.....	.....	\$1,074,090
Durham.....	35	1,340	.....	\$400	500	.....	.....	.....	5,000	.....	41,540
East Livermore.....	93	5,025	3,655	.....	5,400	.....	.....	.....	1,200	.....	130,315
Greene.....	.....	.....	.....	1,200	.....	.....	\$1,500	.....	2,000	.....	41,139
Leeds.....	49	2,465	.....	1,000	.....	.....	.....	12	2,500	.....	59,240
Lewiston.....	387	34,470	19,900	1,111,279	*2,900	.....	3,100	.....	235,400	\$130,000	1,625,578
Lisbon.....	.....	900	.....	.....	.....	.....	.....	17	24,000	.....	194,120
Livermore.....	54	1,542	.....	1,000	250	.....	.....	12	12,000	.....	63,155
Mechanic Falls.....	39	2,840	.....	.....	.....	.....	.....	4	12,000	.....	132,804
Minot.....	25	1,155	.....	.....	.....	.....	.....	7	2,000	.....	65,767
Poland.....	57	2,365	12,000	3,000	.....	.....	.....	17	7,000	.....	90,608
Turner.....	103	3,760	.....	1,500	200	.....	750	19	9,000	10,000	122,923
Wales.....	30	1,210	.....	300	.....	.....	.....	7	2,100	.....	26,465
Webster.....	43	2,550	.....	400	300	.....	.....	.....	2,500	.....	48,816
		\$101,227	\$39,855	\$1,120,079	\$40,995		\$5,350				

*Law libraries.

AROOSTOOK COUNTY.

Towns.	Number of polls taxed.	Number of polls not taxed.	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.	Stock in trade.	Live stock.
Amity	93	16	.021	.015	\$ 21,850	\$23,765	\$8,817	.....	\$ 54,432	.....	\$ 549	\$ 300	\$ 8,517
Ashland	217	...	.025	.0034	108,235	19,360	52,074	\$955	180,084	\$9,700	5,763	15,425	20,376
Bancroft	91	4	.02	.028	15,646	24,372	5,741	.....	45,759	.....	None	.....	5,741
Benedicta	71	5	.02	.014	26,902	5,203	14,607	.....	46,712	.....	None	1,360	12,772
Blaine	195	22	.02	.01	99,500	25,600	23,184	3,675	156,959	1,600	575	5,175	15,974
Bridgewater	262	.....	.0185	.011	154,650	36,333	42,510	9,860	243,353	12,200	4,000	6,300	20,415
Caribou	987	5	.022	.004	986,355	82,415	187,292	12,115	1,268,377	7,400	33,250	70,275	73,812
Dyer Brook	72	4	.018	.0058	23,681	3,725	6,501	4,500	38,807	.....	150	10	6,491
Easton	227	.....	.0222	.0065	137,820	10,575	31,524	4,900	180,419	4,100	None	4,105	22,758
Fort Fairfield	892	47	.024	.075	678,605	48,095	154,870	19,655	901,225	19,000	5,409	55,650	76,000
Fort Kent	500	10	.02	.023	99,930	2,805	56,188	15	158,938	7,500	618	14,785	28,688
Frenchville	376	51	.0224	.016	103,346	7,822	52,147	.....	163,315	.....	None	5,050	43,750
Grand Isle	193	12	.018	.01	70,251	10,235	19,763	.....	100,249	1,804	None	1,265	15,449
Haynesville	84	...	.0175	.0088	19,937	17,114	10,761	1,000	48,812	1,450	.....	2,500	7,811
Hersey	49	.....	.025	.019	7,732	38,282	4,564	.....	50,578	.....	.....	65	4,499
Hodgdon	252	10	.019	.014	170,661	16,124	25,938	.....	212,733	4,086	500	1,125	18,892
Houlton	1,201	47	.02	.003	1,350,093	129,231	764,146	14,500	2,257,970	182,400	71,500	224,488	51,158
Island Falls	275	2	.034	.....	107,760	51,770	24,445	21,180	205,155	3,075	5,907	11,550	8,500
Limestone	198	24	.029	.009	140,775	12,765	31,721	.....	183,261	.....	4,094	6,356	21,798
Linneus	213	.....	.0208	.0117	130,265	24,775	34,488	100	189,628	650	None	2,016	29,522
Littleton	277	7	.014	.095	203,000	26,950	29,735	325	260,070	.....	.....	765	28,898
Ludlow	110	15	.0215	.0145	52,220	15,890	18,464	871	87,445	.....	None	.....	17,287
Madawaska	307	8	.0136	.0078	85,048	21,761	42,953	2,436	152,198	6,550	None	3,084	29,469
Mapleton	176	27	.0176	.015	109,798	41,655	24,715	465	176,633	1,850	None	230	21,917
Mars Hill	233	16	.018	.011	150,373	21,197	41,515	1,135	214,222	1,000	None	7,065	26,845
Marsardis	102	.....	.0123	.003	51,425	12,355	11,479	600	75,859	.....	400	600	11,479
Monticello	252	19	.0179	.006	217,839	17,480	28,230	.....	263,609	1,000	750	3,875	19,305
New Limerick	150	15	.0155	.042	99,366	23,950	35,886	8,854	168,056	.....	.....	2,800	11,532
New Sweden	192	31	.017	.0302	78,610	8,235	18,803	1,960	107,608	.....	None	1,400	13,148
Oakfield	222	.....	.022	.017	43,848	17,645	19,487	9,370	90,353	500	.....	3,275	17,462
Orient	53	4	.019	.019	10,618	17,116	4,924	4,679	37,337	.....	None	778	4,185

STATE ASSESSORS' REPORT.

Perham	114	13	.017	.018	59,650	14,050	21,258	.....	94,958	.....	75	700	15,163
Presque Isle	924	...	.021	.015	868,455	95,245	232,155	14,145	1,210,000	31,400	41,000	61,250	91,021
Sherman	260	15	.021	.008	96,345	13,005	43,945	.....	153,295	6,000	2,877	11,525	23,995
Smyrna	106	.....	.0135	.01	57,532	35,530	15,084	1,540	109,686	1,250	300	2,400	11,414
Van Buren	256	18	.0223	.0095	103,675	15,950	44,504	140	164,269	2,500	3,000	11,336	15,863
Washburn	271	18	.0155	.....	137,339	15,845	40,247	7,475	200,906	.....	.....	4,150	33,496
Weston	95	.....	.028	.018	22,124	11,734	6,810	.....	40,668	.....	931	250	6,104
Woodland	285	4	.027	.015	96,200	13,920	29,110	5,605	144,835	3,300	17,000	1,200	22,340
Plantations.													
Allagash	41	1	.022	.....	2,590	12,627	1,330	.....	16,547	.....	.....	.....	1,455
Cary	93	7	.045	.056	9,701	2,820	3,234	.....	15,755	.....	None	.....	3,234
Castle Hill	122	.....	.02	.0125	55,604	10,575	10,444	.....	76,623	.....	323	300	9,412
Caswell	73	5	.023	.017	25,215	23,660	6,075	.....	54,950	.....	1,550	.....	5,197
Chapman	68	4	.0095	.0115	28,313	28,063	5,505	.....	61,881	350	1,200	.....	4,555
Connor*	103	.....	.025	.....	14,800	6,763	5,322	.....	26,885	.....	.....	.....	4,922
Crystal	81	3	.022	.014	34,340	27,090	9,639	.....	71,069	400	1,400	400	8,839
Cyr	87	7	.019	.014	18,960	6,175	6,578	.....	31,713	.....	None	.....	5,423
Eagle Lake*	54	.....	.....	.....	30,984	.....	6,290	.....	37,274	.....	.....	.....	.....
Garfield	27	1	.0045	.....	17,026	17,816	2,623	.....	37,465	.....	.....	.....	2,373
Glenwood	44	5	.0012	.....	4,644	19,852	4,192	60	28,748	.....	.....	.....	2,418
Hamlin	99	1	.0128	.005	50,560	2,100	12,397	.....	65,057	890	.....	.....	9,683
Hammond	26	3	.0088	.....	10,760	31,802	2,287	.....	44,849	.....	None	.....	2,287
Macwahoc	67	.....	.013	.006	16,365	12,470	9,016	.....	37,851	.....	.....	3,000	4,623
Merrill	72	.....	.0016	.0012	18,507	30,872	8,774	.....	58,153	.....	.....	.....	7,894
Moro	51	6	.014	.02	10,702	34,679	3,283	.....	48,664	.....	.....	.....	3,283
Nashville	7	.....	.025	.....	2,900	21,650	1,741	.....	26,291	.....	.....	.....	1,290
New Canada	68	.....	.011	.014	13,385	2,205	3,919	.....	19,509	.....	.....	.....	3,919
Oxbow	41	3	.0076	.....	15,981	16,136	6,275	.....	38,392	.....	.....	.....	6,175
Portage Lake	43	2	.007	.....	13,290	7,142	6,828	.....	27,260	.....	.....	.....	6,828
Reed	110	5	.095	.067	23,862	61,201	8,918	7,340	101,321	.....	700	2,800	5,114
St. Francis	106	.....	.024	.02	7,740	12,313	5,702	.....	25,755	.....	300	1,300	3,820
St. John	73	.....	.007	.007	16,822	10,717	7,690	.....	35,229	.....	None	180	4,440
Silver Ridge	40	10	.014	.014	10,743	15,467	2,655	.....	28,865	.....	335	25	2,630
Wade	48	4	.013	.022	16,105	23,480	1,560	.....	41,145	1,000	.....	.....	2,865
Wallgrass	139	9	.013	.011	12,454	9,401	6,817	.....	28,672	.....	.....	75	5,847
Westfield	64	.....	.0057	.0037	25,012	59,990	7,005	.....	92,007	.....	.....	.....	6,794
	12,702	545			\$7,505,146	\$1,556,948	\$2,416,744	\$159,855	\$11,638,693	\$312,955		\$551,957	\$1,039,173

*Former valuations.

AROOSTOOK COUNTY--CONTINUED.

Towns.	Railroad stock.		Street railroad company stock.		Railroad bonds.		Other bonds.		Bank stock.		Trust company stock.	
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Amity												
Ashland									42	\$4,200		
Bancroft												
Benedicta												
Blaine									5	500		
Bridgewater									3	300		
Caribou									351	35,100		
Dyer Brook									3	300		
Easton									3	300		
Fort Fairfield									2,579	20,925		
Fort Kent									13	1,300		
Frenchville												
Grand Isle												
Haynesville												
Hersey												
Hodgdon									1	700		
Houlton		\$2,600							1,227	153,175	192	\$19,570
Island Falls												
Limestone										1,000		
Linneus									24	2,400		
Littleton												
Ludlow												
Madawaska												
Mapleton												
Mars Hill												4,100
Marsardis												
Monticello												
New Limerick									9	1,350		
New Sweden												
Oakfield												
Orient												
Perham												

STATE ASSESSORS' REPORT.

Presque Isle									353 1/2	33,820		
Sherman												
Smyrna												
Van Buren									4	400		
Washburn												
Weston												
Woodland												
Plantations.												
Allagash												
Cary												
Castle Hill												
Caswell												
Chapman												
Connor												
Crystal												
Cyr												
Eagle Lake												
Garfield												
Glenwood												
Hamlin												
Hammond												
Macwahoc												
Merrill												
Moro												
Nashville												
New Canada												
Oxbow												
Portage Lake												
Reed												
St. Francis												
St. John												
Silver Ridge												
Wade									4	400		
Wallagrass												
Westfield												
											\$2,600	
											\$259,970	\$19,570

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.....									\$ 800					
Bridgewater.....									2,000					
Caribou.....							25	\$1,000	11,000		*\$6,500			
Dyer Brook.....														
Easton.....									500					
Fort Fairfield.....									9,000		1,500	\$2,500		
Fort Kent.....							180	540						
Frenchville.....														
Grand Isle.....														
Haynesville.....														
Hersey.....														
Hodgdon.....														
Houlton.....			1,940	\$38,800			105	4,200	18,550		4,100			\$17,700
Island Falls.....														
Limestone.....														
Linneus.....														
Littleton.....														
Ludlow.....														
Madawaska.....														
Mapleton.....														
Mars Hill.....									1,800					
Masardis.....														
Monticello.....														
New Limerick.....									511					
New Sweden.....														
Oakfield.....														
Orient.....														
Perham.....														

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.....											2	\$3,200		
Bancroft.....														
Benedicta.....														
Blaine.....												2,500		*\$8,000
Bridgewater.....											4	5,000		
Caribou.....											2	11,250	10	32,150
Dyer Brook.....														
Easton.....											2	625	2	2,200
Fort Fairfield.....											2	16,100	8	11,800
Fort Kent.....											2	1,650	3	1,400
Frenchville.....											2	600	5	5,150
Grand Isle.....											1	1,200	2	1,200
Haynesville.....											1	500		
Hersey.....											1	1,500		3,000
Hodgdon.....											1	2,500	2	2,200
Houlton.....												11,600	2	18,900
Island Falls.....											3	9,250	1	10,000
Limestone.....														
Linneus.....														
Littleton.....											2	1,500		
Ludlow.....														
Madawaska.....											1	800		
Mapleton.....											1	1,600	1	3,000
Mars Hill.....											3	5,000	4	7,600
Masardis.....														
Monticello.....												5,000		3,000
New Limerick.....											3	4,800	1	16,000
New Sweden.....											4	4,500	2	3,400
Oakfield.....											1	400	1	6,000
Orient.....														
Perham.....											1	3,500	1	2,700

Presque Isle.....										2	10,000	2	6,100
Sherman.....										2	1,800	3	2,000
Smyrna.....												1	4,000
Van Buren.....										3		2	
Washburn.....										1	3,000	1	1,500
Weston.....													
Woodland.....													
Plantations.													
2 Allagash.....													
Cary.....										1	500		
Castle Hill.....													
Caswell.....													
Chapman.....										1	600		
Cannon.....													
Crystal.....													
Cyr.....													
Eagle Lake.....													
Garfield.....													
Glenwood.....										1	800		
Hamlin.....										1	225		
Hammond.....										1	200		
Macwahoc.....										1	800		
Merrill.....										1	3,200		
Moro.....													
Nashville.....													
New Canada.....													
Oxbow.....										1	400	1	6,000
Portage Lake.....													
Reed.....													
St. Francis.....										1	1,000		
St. John.....													
Silver Ridge.....										2	1,750		
Wade.....													
Wallagrass.....												1	1,500
Westfield.....													
											\$4,700		
												\$118,450	\$152,800

*Shook mill, \$7,000; starch factory, \$1,000.

†Tannery.

‡Starch factory.

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.	Bicycles.		Carriages.	
				Tons.	Value.					No.	Value.	No.	Value.
Amity.....									\$1,500			23	\$587
Ashland.....													
Bancroft.....													
Benedicta.....										1	\$20	10	305
Blaine.....							\$8,000						
Bridgewater.....							2,000	\$9,600					
Caribou.....							500			12	675	44	2,415
Dyer Brook.....							2,500	2,400					
Easton.....													
Fort Fairfield.....	\$550												
Fort Kent.....	2,350				\$140		500			14	380	35	1,580
Frenchville.....										1	30	72	2,005
Grand Isle.....		\$600					100			3	75		
Haynesville.....													
Hersey.....													
Hodgdon.....										10	200		250
Houlton.....	16,050	500	\$ 500				5,600		26,500	119	4,570	180	8,470
Island Falls.....			5,000		*300		5,270	10,000		3	75	69	1,130
Limestone.....										6	245	14	460
Linneus.....													
Littleton.....							457						
Ludlow.....								225				17	585
Madawaska.....	3,382						594			3	120	83	1,435
Mapleton.....												14	460
Mars Hill.....													
Masardis.....													
Monticello.....							3,500						
New Limerick.....							4,963	18,000					
New Sweden.....	250						3,200			15	255	113	2,135
Oakfield.....													
Orient.....								4,640					
Perham.....							2,800			31	115	54	1,965

Presque Isle.....	7,534				5,000			23	760	75	3,390
Sherman.....					1,000			6	120	26	820
Smyrna.....									175		872
Van Buren.....	8,300				600					193	4,143
Washburn.....		15,000			2,066						930
Weston.....								14	189	23	267
Woodland.....					4,000			14	245	166	3,060
Plantations.											
Allagash.....											
Cary.....											
Castle Hill.....										22	390
Chapman.....											
Caswell.....											
Conncr.....											
Crystal.....										62	1,155
Cyr.....											
Eagle Lake.....											
Garfield.....											
Glenwood.....										148	1,630
Hamlin.....											
Hammond.....					600			4	110	34	511
Macwahoc.....											
Merrill.....											
Moro.....											
Nashville.....											
New Canada.....											
Oxbow.....											
Portage Lake.....						6,000					
Reed.....			1,340								
St. Francis.....			575								
St. John.....					250			3	45	7	210
Silver Ridge.....											
Wade.....										26	750
Wallagrass.....											
Westfield.....											
	\$38,416	\$6,100	\$7,415		\$440	\$53,500	\$50,865	\$28,000		\$8,404	\$41,910

*Steamboat.

†Starch.

‡Last blocks.

STATE ASSESSORS' REPORT.

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		\$8,817
Ashland.....		\$615				\$26		6	5,000		52,429
Bancroft.....								5	700		5,741
Benedicta.....	3	150		\$600				4	900		14,607
Blaine.....	17	610							2,500		31,859
Bridgewater.....	38	1,510		2,500	45	\$25,000					52,370
Caribou.....		1,180	\$4,000	7,966	*2,050		\$4,000	23	18,000		199,407
Dyer Brook.....								5	600		11,401
Easton.....				400	761			11	4,000		32,024
Fort Fairfield.....		1,900	500	2,006		1,000		26	20,000		174,525
Fort Kent.....	18	740			50			18	3,675	\$5,000	56,203
Frenchville.....	1	50			1,262			10	2,750		52,147
Grand Isle.....					450						19,763
Haynesville.....								4	800		11,761
Hersey.....											4,564
Hodgdon.....		685		800				11	4,000		25,938
Houlton.....	282	21,975	3,150	17,432	†14,940				35,750		778,646
Island Falls.....	15	500			225	20,000		4	2,500		45,625
Limestone.....	37	1,220			648				5,000		31,721
Linneus.....											94,588
Littleton.....									500		30,120
Ludlow.....	7	325									87,445
Madawaska.....	3	55				1,000			2,500		45,389
Mapleton.....	21	700		500			425	8	2,100		25,180
Mars Hill.....	41	1,690		1,000	†1,950				3,000		42,650
Masardis.....								2	1,000		12,079
Monticello.....					550						28,320
New Limerick.....		1,385		100	2,700			6	2,075		44,740
New Sweden.....	18	375		800			247	7	2,600		20,763
Oakfield.....								9	1,800		28,857
Orient.....								3	600		9,603
Perham.....	14	515		200				5	2,000		21,258

Presque Isle.....		11,025	1,100	5,000	40,000			30,000	246,300
Sherman.....	18	485		3,000		500	7	3,500	43,945
Shyrna.....		495		206			1	700	16,624
Van Buren.....	13	840			660		4	1,000	44,644
Washburn.....		1,980		1,500	450		11	3,500	47,722
Weston.....				75			4	1,100	6,810
Woodland.....	29	570		400				3,000	34,715
Plantations.									
Allagash.....							4	600	1,330
Cary.....							3	400	3,234
Castle Hill.....	17	542	220			150	6	1,225	10,447
Caswell.....					1,500				6,075
Chapman.....							4	1,500	5,505
Connor.....									9,639
Crystal.....							7	1,200	6,578
CYT.....									2,623
Eagle Lake.....									4,252
Garfield.....	5	250							12,397
Glenwood.....	5	120							2,287
Hamlin.....	3	90							9,016
Hammond.....							1	360	8,684
Macwahoc.....	6	172					2	300	3,283
Merrill.....	8	790					3	400	1,741
Moro.....									3,919
Nashville.....							1	200	6,275
New Canada.....									6,828
Oxbow.....	4	100			4,000		2	800	16,258
Portage Lake.....							4	1,000	5,702
Reed.....				1,004					7,690
St. John.....					500		4	300	2,655
St. Francis.....	1	25		2,540				450	1,560
Silver Ridge.....									6,817
Wade.....	4	160							7,005
Wallagrass.....				145					
Westfield.....									
		\$53,824	\$8,750	\$44,693	\$30,456	\$93,000	\$5,322		

*Potatoes.

†Starch.

‡Buildings on others land.

STATE ASSESSORS' REPORT.

CUMBERLAND COUNTY.

Towns.	Number of polls taxed.	Number of polls not taxed.	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.	Stock in trade.	Live stock.
Baldwin	258	20	.0134	.0033	\$220,475	\$52,415	\$ 64,432	\$5,138	\$342,460	\$22,300	\$5,000	\$8,030	\$27,850
Bridgton	802	55	.0119	.0016	862,530	90,190	295,517	14,435	1,262,672	74,050	21,800	75,500	65,153
Brunswick	1,507	38	.016		2,385,505	250,595	719,360	23,248	3,378,708	200,246	55,188	125,500	64,119
Cape Elizabeth	196		.01362		262,455	227,725	23,465	5,440	519,085		None	350	20,500
Casco	226	12	.013	.007	184,720	34,430	29,106	1,690	249,996		None	7,800	20,166
Cumberland	466	15	.016		412,980	95,715	180,530	1,245	690,470	75,110	21,677	8,025	36,040
Deering	2,037	19	.017		2,746,170	1,029,615	557,105	72,980	4,405,870	169,470	98,376	81,125	85,786
Falmouth	400	43	.0117	.0019	539,525	174,760	161,955	24,340	900,580	28,650	7,500	5,820	46,135
Freeport	682	65	.015		770,822	107,365	337,086	2,481	1,217,754	32,500	2,833	21,875	71,243
Gorham	702	119	.0158		861,905	211,495	230,918	3,805	1,308,123	19,600	None	13,875	36,636
Harrison	353	60	.015	.0027	416,330	45,775	84,782	2,475	549,362	19,600	6,000	10,750	23,331
Harpeswell	476	23	.0154		384,440	134,310	88,802		607,552	1,175	None	18,025	34,847
Harrison	311	12	.015		264,520	35,900	67,257	1,750	369,427	31,100	2,000	6,000	19,945
Harrison	252	23	.017	.006	130,080	14,210	77,935	1,800	224,025	350,200	None	8,200	43,532
Naples	306	66	.012		390,240	55,055	474,562	820	920,677	18,662	Surplus	2,800	27,937
New Gloucester	198	31	.011	.017	221,770	42,265	62,396		326,431	4,150	None	1,850	26,824
North Yarmouth	220	39	.018	.007	160,010	29,160	35,787		224,957	4,431,420	1,259,689	4,262,670	171,360
Otisfield	11,618		.0208		21,698,725	4,483,350	12,736,175	394,011	39,312,261	1,950	None	3,250	24,117
Portland	187	32	.017		184,920	30,485	39,232	335	254,972	3,650	6,092	3,350	20,442
Pownal	215	24	.021		135,853	23,180	27,902	30	186,965	10,880	16,452	3,150	53,846
Raymond	477	51	.0157	.0021	485,782	264,638	85,043	12,388	847,851	700	6,000	2,150	16,005
Scarborough	173	22	.0164	.0085	103,240	15,360	23,115	2,600	144,315		62,000	11,790	33,690
Sebago	1,461		.022		1,047,012	636,235	103,159	8,746	1,795,152	12,000	969	9,775	31,635
South Portland	422	89	.0175		320,100	103,990	90,080	1,400	515,570	67,060	159,500	59,700	32,925
Standish	1,814	77	.019		1,723,190	1,033,795	318,100	673,300	3,748,385	15,404	12,106	11,650	47,978
Westbrook	545	98	.015	.0025	465,204	261,065	97,619	35,150	859,038	43,000	29,000	19,578	19,578
Windham	572	7	.0158		668,138	242,920	219,067		1,179,170				
Yarmouth													
	26,876	1,040			\$38,046,641	\$9,726,048	\$17,230,487	\$1,338,652	\$66,341,828	\$5,754,112		\$4,834,020	\$1,148,192

CUMBERLAND COUNTY—CONTINUED.

Towns.	Railroad stock.		Street railroad company stock.		Railroad bonds.		Other bonds.		Bank stock.		Trust company stock.	
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Baldwin									36	\$2,100		
Bridgton										18,900		
Brunswick									1,563	200,119	107	\$11,100
Cape Elizabeth												
Casco												
Cumberland									398	28,730	10	1,100
Deering							1	\$1,000	917 $\frac{1}{2}$	92,267	31	3,100
Falmouth									103 $\frac{1}{2}$	8,260		
Freeport										45,186		
Gorham									730	68,525		
Gray									36	3,600		
Harswell									103 $\frac{1}{2}$	10,350		
Harrison									19	1,789		
Naples									170	13,175		
New Gloucester									630	58,495		
North Yarmouth									58	5,733	10	1,120
Otisfield									1	100		
Portland									14,353 $\frac{1}{2}$	1,316,591	752	83,620
Pownal									84	7,800		
Raymond												
Scarborough									117	13,485		
Seabago												
South Portland	21	\$2,100							293	22,160		
Standish								600	293	25,910		
Westbrook									68 $\frac{1}{2}$	6,725	102	10,200
Windham									44	3,520	8	700
Yarmouth								7,000		35,000		1,660
		\$2,100						\$53,786		\$1,986,205		\$112,600

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.....									\$2,700					
Bridgton.....														
Brunswick.....							293	\$16,220	25,000		\$5,000	\$10,000	\$2,500	\$13,000
Cape Elizabeth.....														
Casco.....														
Cumberland.....			1	\$400			191	13,375						
Deering.....	126	\$6,300						17,670	58,900	\$105,200	1,200	6,000		
Falmouth.....							5	110	1,200					20,000
Freeport.....								8,100	650		100			
Gorham.....									6,105		700			
Gray.....									1,500					
Harpswell.....							6	600						
Harrison.....														
Naples.....														
New Gloucester.....														
North Yarmouth.....														
Otisfield.....														
Portland.....		373,200		434,000		75,000			1,413,200	61,000	222,600	20,500	111,900	
Pownal.....														
Raymond.....														
Scarborough.....														
Sebang.....														
South Portland.....									61,300	39,000	1,200			*46,350
Standish.....									8,500	11,550				†16,000
Westbrook.....	8	400					75	7,500	10,900	11,000	1,600	50,000		
Windham.....									300					
Yarmouth.....				1,400										
		\$379,900		\$435,800		\$75,000		\$63,575	\$1,590,255	\$216,200	\$243,950	\$86,500	\$114,400	\$95,350

*Standard Oil Company, Portland Dry Dock Company, People's Ferry Company.

†Presumpscot Water Power Company, Saco Water Power Company, Cumberland Manufacturing 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.....											6	\$2,700		
Bridgton.....														
Brunswick.....	69,000	\$559,000					1	\$23,000		\$1,000	2	6,000	3	\$10,500
Cape Elizabeth.....														
Casco.....											6	4,500	1	400
Cumberland.....														
Deering.....														
Falmouth.....											1	750	2	3,000
Freeport.....												2,900		
Gorham.....								23,000				7,700		38,400
Gray.....														
Harpswell.....														
Harrison.....											2	2,300	4	11,000
Naples.....													3	2,400
New Gloucester.....														
North Yarmouth.....														
Otisfield.....											3	2,800		
Portland.....														
Pownal.....											1	1,000	1	300
Raymond.....											3	1,115		
Scarborough.....														
Sebago.....														
South Portland.....													4	119,200
Standish.....											4	6,000	2	1,000
Westbrook.....				\$343,900				*1,076,060				5,000	7	76,400
Windham.....							1	84,000			5	6,850		†49,870
Yarmouth.....														
		\$559,000		\$343,900				\$1,206,060		\$1,000		\$49,615		\$310,070

*Pulp and paper mills.

†Powder mills.

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.	Bicycles.		Carriages.	
				Tons.	Value.					No.	Value.	No.	Value.
Baldwin.....	\$1,200						\$3,500		\$3,050				
Bridgton.....	5,725				†\$1,600		8,850		29,500	112	\$4,120	360	\$13,300
Brunswick.....	2,400	\$1,500	\$43,200	2,030	24,099		2,500			251	10,040	148	10,765
Cape Elizabeth.....												54	2,375
Casco.....					100		900						
Cumberland.....					9,435		500	\$300		23	685	57	2,810
Deering.....	20,700			1,225	8,245		150			276	11,767	268	22,760
Falmouth.....	25,600			1,182	7,745		265		50,000	44	1,550	102	5,545
Freeport.....			33,900		5,314	\$3,700	500		4,000	71	2,840	165	6,935
Gorham.....	4,500		12,100				4,350	950				145	6,580
Gray.....							8,525	600		36	1,256	9	530
Harpeswell.....					32,344					30	668	166	4,759
Harrison.....					200		2,150		500	20	485	55	1,820
Naples.....					700		1,465				240	85	2,030
New Gloucester.....	800		‡30				6,125	1,210		13	510	33	1,955
North Yarmouth.....	700											39	1,869
Otisfield.....							225			10	150	70	1,505
Portland.....	461,475				\$33,200	945,800			1,348,750	951	52,950	1,888	133,565
Pownal.....							300	450					
Raymond.....							500						
Scarborough.....										20	595	57	3,350
Sebago.....					290		1,600		2,600	19	290	22	605
South Portland.....				1,447	15,456	4,600							
Standish.....	1,325			44	130		4,250			29		11	545
Westbrook.....	504,000	*238,000					14,400			249	12,450	98	5,200
Windham.....		16,600	13,100				3,500	12,825		41	965	59	2,227
Yarmouth.....		6,800	44,500		3,830				9,656			70	3,500
	\$1,028,425		\$146,830		\$942,688	\$954,100	\$64,140	\$16,750	\$1,448,050		\$101,561		\$234,530

*Includes materials in stock.

†Two steamboats.

‡Cornet.

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.....	56	\$2,740		\$4,031					\$2,800		\$69,570
Bridgton.....		13,154		3,000	\$ 100	\$8,000			12,000	\$4,000	309,952
Brunswick.....	151	16,800	\$14,300	65,280	2,100		\$1,500		74,000		742,608
Cape Elizabeth.....	53	3,830	1,650	5,000			1,000	4	3,500		28,905
Casco.....	46	1,830				800		2	3,410		30,796
Cumberland.....	70	4,720		4,500	550			2	4,500	6,500	181,775
Deering.....	632	64,170	33,975	35,978	11,600				60,000	60,000	630,085
Falmouth.....	100	5,695		2,000	920					9,000	186,295
Freeport.....		11,580	7,900	3,000	2,175		3,290	19	10,000		339,567
Gorham.....	71	7,100		6,000	4,500	21,000	6,400		20,000		234,723
Gray.....	28	2,635		2,800					3,000	15,000	87,257
Harpswell.....	85	4,825						16	6,200		88,802
Harrison.....	70	3,900	1,400	2,500		2,000		10	5,400		69,007
Naples.....	52	2,455		1,500	2,625			10	3,500		79,735
New Gloucester.....	81	4,175				2,000			150		475,382
North Yarmouth.....	61	2,975		500	600		150		3,000		62,396
Otisfield.....	34	970						12	3,000		35,787
Portland.....		204,390	296,740								13,130,186
Pownal.....		1,600		2,500	100			7	2,100		39,567
Raymond.....				125				8	1,800		27,932
Scarborough.....	116	5,525	6,500	5,300					6,030		97,431
Sebago.....	36	1,475		1,900		5,000		9	2,000	5,000	25,715
South Portland.....	317	25,420			1,329			13	42,000		111,905
Standish.....	127	4,410		200	900		950		6,000		91,480
Westbrook.....	424	32,850		24,500					94,000	30,000	991,400
Windham.....	82	3,375		3,500	925	*30,000	1,350		6,350		132,769
Yarmouth.....	80	4,800		1,000	1,094		2,000		17,600	7,000	268,112
		\$437,399	\$362,465	\$175,114	\$29,518	\$68,800	\$16,790				

*Woolen mill.

FRANKLIN COUNTY.

Towns.	Number of polls taxed.	Number of polls not taxed.	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.	Stock in trade.	Live stock.
Avon	127	11	.027	.....	\$79,032	\$23,250	\$24,552	.....	\$126,834	\$2,650	\$4,708	.....	\$20,502
Carthage	84	14	.025	.011	46,548	26,320	15,869	.....	88,737	.....	5,246	\$ 635	12,558
Chesterville	211	22	.022	.....	172,085	44,525	40,100	\$1,300	258,010	4,425	2,000	2,550	28,820
Eustis	124	6	.026	.....	72,565	12,640	19,133	1,573	105,911	1,000	6,593	10,130	8,426
Farmington	900	...	.0136	.....	1,219,235	99,930	502,273	4,350	1,825,788	125,900	11,000	124,910	86,550
Freeman	121	6	.013	.015	60,544	9,333	21,646	615	92,138	.....	1,718	.....	21,646
Industry	144	9	.03025	.01	68,500	9,377	18,753	207	96,837	200	9,327	1,100	15,254
Jay	674	.....	.0135	.....	416,375	737,440	98,940	775	1,253,530	4,985	.....	12,250	64,735
Kingfield	187	16	.0144	.....	160,815	28,065	48,126	.....	237,006	8,400	7,200	12,925	18,996
Madrid	89	19	.....	.012	34,565	19,397	17,054	5,000	76,016	.....	1,200	300	12,682
New Sharon	290	11	.019	.....	276,733	30,838	63,193	270	371,034	3,450	13,382	5,500	42,988
New Vineyard	184	11	.017	.07	108,575	15,140	35,749	1,805	161,269	3,400	None	2,500	23,439
Phillips	359	45	.0195	.0033	311,715	20,412	134,454	.....	466,581	9,900	12,492	27,570	39,928
Rangeley	220	22	.0205	.0037	111,100	49,475	38,055	1,680	200,310	3,450	6,000	12,950	18,490
Salem	46	16	.022	.....	27,895	5,598	6,952	250	40,695	.....	1,282	475	6,477
Strong	194	12	.019	.....	155,075	22,065	44,790	482	222,412	6,500	2,000	7,775	21,000
Temple	124	3	.022	.0125	80,390	18,385	25,842	.....	124,617	.....	983	1,000	17,407
Weld	203	54	.0175	.0135	99,897	26,497	35,849	700	162,943	.....	1,920	5,425	28,494
Wilton	513	.....	.0145	.....	440,817	40,130	150,822	975	632,744	23,250	None	44,050	57,458
Plantations.													
Coplin	19	.....	.0061	.005	13,350	7,365	4,638	.....	25,353	.....	.....	.....	4,638
Dallas	44	6	.006	.....	9,180	15,645	4,386	.....	29,211	.....	.....	.....	4,377
Greenvale	11	1	.008	.....	1,928	4,100	1,271	.....	7,299	.....	.....	.....	1,271
Letter E .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Perkins	22	2	.011	.035	6,475	3,220	2,315	.....	12,010	.....	.....	.....	1,985
Rangeley	19	.....	.0055	.....	2,150	28,990	6,982	.....	38,122	.....	None	.....	1,861
	4,909	286			\$3,975,544	\$1,298,137	\$1,361,744	\$19,982	\$6,655,407	\$199,885		\$272,045	\$559,972

FRANKLIN COUNTY—CONTINUED.

Towns.	Railroad stock.		Street railroad company stock.		Railroad bonds.		Other bonds.		Bank stock.		Trust company stock.	
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Avon									10	\$900	5	\$500
Carthage										600		2,100
Chesterville												
Eustis												
Farmington									591	63,435	779	66,215
Freeman												
Industry									5	500		
Jay									17	1,700		11,000
Kingfield									16	1,600		
Madrid												
New Sharon									78	7,800		
New Vineyard									24	1,200	6	600
Phillips									440	41,520	90	6,342
Rangeley									4	400	2	200
Salem												
Strong									49	4,600		
Temple												
Weld												
Wilton									147	14,700		
Plantations.												
Coplin												
Dallas												
Greenvale									50	5,000		
Letter E												
Perkins											10	\$1,000
Rangeley												
										\$143,955		\$87,957

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.....														
Eustis.....														
Farmington.....											\$28,000	\$2,000		
Freeman.....														
Industry.....														
Jay.....														
Kingfield.....			1	\$100										
Madrid.....														
New Sharon.....														
New Vineyard.....														
Phillips.....									\$4,600		500			
Rangeley.....									800					
Salem.....									600					
Strong.....														
Temple.....														
Weid.....														
Wilton.....									1,500					
Plantations.														
Coplin.....														
Dallas.....														
Greenvale.....														
Letter E.....														
Perkins.....														
Rangeley.....														
				\$100										
									\$7,500		\$28,500	\$2,000		

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	\$1,950		
Carthage.....											2	2,000		
Chesterville.....											4	4,200	4	6,425
Eustis.....											2	2,650	1	500
Farmington.....												2,700		
Freeman.....														
Industry.....											2	400	1	100
Jay.....									*4	\$625,000	2	1,400		
Kingfield.....											2	3,500	5	9,550
Madrid.....											7	6,850		
New Sharon.....											1	900		
New Vineyard.....														
Phillips.....						\$900						600	73	6,900
Rangeley.....												4,200		
Salem.....											1	500		
Strong.....											1	1,000	3	4,800
Temple.....											5	2,550		
Weld.....											2	700	1	1,200
Wilton.....					6	21,200					3	4,850	1	1,700
						\$22,100						\$40,950		\$31,175
Plantations.														
Coplin.....														
Dallas.....														
Greenvale.....														
Letter E.....														
Perkins.....														
Rangeley.....														

*Pulp and paper mills.

†Birch mills.

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.	Bicycles.		Carriages.	
				Tons.	Value.					No.	Value.	No.	Value.
Aven.....													
Carthage.....							\$2,280						
Chesterville.....							925	\$1,000					
Eustis.....										3	\$80	15	\$325
Farmington.....	700						\$2,200			161	3,700	459	12,630
Freeman.....													
Industry.....							400			3	90	25	587
Jay.....			1,500										
Kingfield.....							2,700			13	325	52	1,355
Madrid.....							7,982	750					
New Sharon.....							200			5	155	67	1,760
New Vineyard.....								4,100		6	130	83	1,510
Phillips.....			9,000				200						
Rangeley.....					300		595						250
Salem.....													
Strong.....		500					200			21	410	75	1,725
Temple.....	200						3,350			1	35	47	925
Weld.....							1,050			11	235	17	495
Wilton.....							1,550			15	335	372	5,809
	\$900	\$500	\$10,500		\$300		\$23,632	\$5,850			\$5,495		\$27,311
Plantations.													
Coplin.....													
Dallas.....													
Greenvale.....													
Letter E.....													
Perkins.....													
Rangeley.....													

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				9	\$ 400		\$24,552
Carthage.....	11	\$396		150				7	2,000		15,869
Chesterville.....	33	980				\$1,000		7	2,925		41,400
Eustis.....	8	535	200					6	3,600		20,706
Farmington.....	158	14,270	3,100	200	3,713			21	16,000	\$50,000	506,623
Freeman.....							\$1,267	7	900		22,261
Industry.....	12	408			25			2	1,600		18,960
Jay.....	68	3,545						2			99,715
Kingfield.....	31	1,725						2	2,200		48,126
Madrid.....		340						6	800		22,054
New Sharon.....	42	1,610		600		4,000		12	1,700		63,463
New Vineyard.....	22	675									37,554
Phillips.....				700				11½	12,819		134,454
Rangeley.....			2,500	800	600				2,500		39,735
Salem.....				600				1	125		7,202
Strong.....	38	1,875							1,000		45,272
Temple.....	18	550		250			300		1,000		25,842
Weld.....	26	910									36,549
Wilton.....	47	2,200		5,000	2,445	2,500			4,600	5,000	151,797
		\$30,019	\$5,800			\$7,500	\$1,567				
Plantations.											
Coplin.....								1	200		4,638
Dallas.....											4,386
Greenvale.....											1,271
Letter E.....											
Perkins.....											2,315
Rangeley.....								1	400		6,982

STATE ASSESSORS' REPORT.

HANCOCK COUNTY.

Towns.	Number of polls taxed.	Number of polls not taxed.	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.	Stock in trade.	Live stock.
Amherst	111	6	.0275	.0150	\$49,052	\$15,965	\$23,414	.....	\$88,431	\$400	.....	\$1,850	\$8,237
Aurora	66	5	.0132	.086	20,288	11,887	7,756	.....	39,931	1,620	None	870	4,797
Bluehill	521	25	.0154	.....	349,445	97,170	95,205	\$8,405	550,225	10,350	\$5,200	19,825	38,410
Brooklin	283	2	.0222	.....	129,679	15,110	31,546	1,010	177,345	.....	None	6,390	12,046
Brooksville	316	2	.015	.0026	135,175	22,825	39,558	85	197,643	4,300	None	6,755	20,814
Bucksport	658	67	.0272	.....	588,640	54,045	254,841	1,900	899,426	83,940	128,100	51,850	38,297
Castine	257	.....	.0272	.....	194,072	92,242	93,904	10,542	390,760	36,030	3,361	14,850	11,231
Cranberry Isles	115	5	.013	.016	60,740	25,161	22,246	550	108,697	4,002	None	2,165	1,415
Dedham	506	70	.0271	.....	225,963	32,927	57,094	663	316,647	.....	None	6,635	18,436
Deer Isle	97	13	.0275	.....	31,363	26,228	11,608	126	69,325	.....	None	325	9,304
Eastbrook	69	1	.0197	.0064	23,635	11,715	9,832	1,450	46,682	.....	402	250	8,037
Eden	922	17	.028	.....	1,163,364	1,718,277	209,199	41,166	3,132,006	29,250	54,376	54,475	37,167
Ellsworth	1,471	57	.026	.....	1,152,087	130,745	486,118	3,895	1,772,845	81,625	65,000	135,825	64,359
Franklin	296	25	.016	.....	192,433	25,459	85,762	.....	303,654	17,315	None	9,405	16,162
Gouldsboro	389	29	.0165	.....	188,041	26,222	43,971	193	258,427	.....	2,700	5,950	21,457
Hancock	244	10	.0185	.....	121,313	79,387	29,647	280	230,627	.....	2,239	2,200	12,303
Isle au Haut	49	2	.025	.....	13,353	39,897	2,666	3,317	59,233	.....	500	300	2,333
Lamoine	164	12	.012	.....	97,543	31,623	26,879	1,885	157,930	3,550	None	3,300	9,230
Mariaville	76	13	.021	.....	33,160	15,322	8,830	.....	57,312	.....	235	425	7,935
Mount Desert	378	.....	.02	.....	335,869	336,340	47,147	10,245	729,601	.....	15,000	11,400	16,135
Orland	347	.....	.029	.....	170,994	28,800	52,588	780	253,162	2,400	8,671	7,050	28,704
Otis	51	4	.024	.....	6,624	10,215	3,559	490	20,798	.....	1,249	250	3,011
Penobscot	280	45	.022	.....	175,857	13,608	44,358	.....	233,823	2,600	903	12,500	24,933
Sedgwick	240	15	.0152	.0032	126,649	16,812	51,736	1,100	196,297	4,373	None	13,130	17,864
Sorrento	44	.....	.017	.....	51,100	98,635	10,912	3,815	164,462	3,000	None	1,000	2,322
Stonington	440	36	.02265	.....	125,181	15,289	46,431	1,050	187,901	.....	.....	7,860	9,566
Sullivan	338	14	.0162	.....	180,443	41,448	53,220	5,151	280,262	5,250	1,841	12,275	17,056
Surry	218	42	.0195	.037	124,025	19,463	28,711	2,650	174,849	.....	1,090	1,350	22,963
Swan's Island	216	6	.015	.....	88,601	14,120	21,531	5,195	129,447	.....	.....	6,800	5,716
Trenton	609	62	.0205	.....	313,800	96,350	77,794	783	488,729	650	1,700	33,365	15,215
Tremont	127	17	.021	.....	86,284	29,221	10,268	2,255	128,028	.....	None	800	8,843

Verona	71	14	.019	.....	42,615	12,805	5,885	.....	61,305	.....	None	1,000	3,052
Waltham	67	3	.0123	.0076	48,106	14,480	12,713	.....	75,299	.....	Surplus	350	8,303
Winter Harbor	152	10	.0182	.....	89,022	120,055	22,275	1,980	233,332	.....	900	2,600	3,202
Plantations.													
Long Island	77	2	.012	.....	4,700	17,530	3,143	1,665	27,038	.....	.....	1,660	1,139
No. 21, M. D.	22	.....	.007	.....	2,745	7,677	1,308	.....	11,730	.....	.....	.....	1,188
No. 33	34	.....	.00125	.....	6,265	610	2,644	.....	9,519	.....	None	550	2,010
	10,321	651			\$6,748,176	\$3,365,665	\$2,036,299	\$112,538	\$12,262,678	\$290,655		\$437,580	\$533,192

HANCOCK COUNTY--CONTINUED.

Towns.	Railroad stock.		Street railroad company stock.		Railroad bonds.		Other bonds.		Bank stock.		Trust company stock.	
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Amherst												
Aurora			1	\$100		\$6,800	16	\$1,600	29½	\$2,500		
Bluehill												
Brooklin												
Brooksville								13	1,300			
Bucksport								517	51,700	5	\$500	
Castine	23	\$770						123	12,300	5	500	
Cranberry Isles												
Deer Isle								2	200			
Dedham												
Eastbrook												
Eden												
Ellsworth								757	31,625	203½	17,297	
Franklin								667	66,700	86	8,600	
Gouldsboro								132	14,460			
Hancock												
Isle au Haut								60	6,000			
Lamoine												
Mariaville								43	4,300			
Mount Desert												
Orland								4	300			
Otis									\$1,000	4,920		
Penobscot								19	1,900			
Sedgwick								27	2,700	6	600	
Sorrento												
Stonington												
Sullivan								16	1,560			
Surry								15	1,500			
Swan's Island												
Tremont								127	7,725			
Trenton								12	1,200			

Verona								1	100	
Waltham								2	210	
Winter Harbor										
Plantations.										
Long Island										
No. 21, M. D.										
No. 33										
		\$770			\$6,800		\$3,100		\$213,200	\$27,497

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.....				\$2,200										\$15,350
Brooklin.....														
Brooksville.....														
Buckspout.....											\$5,000	\$3,000		
Castine.....											1,200			
Cranberry Isles.....							39	\$2,925						
Deer Isle.....														
Dedham.....									\$780					
Eastbrook.....														
Eden.....							8½	537			150,000	11,150		
Ellsworth.....									6,500		5,000	15,750		8,500
Franklin.....														
Gouldsboro.....														
Hancock.....														
Isle au Haut.....														
Lamoine.....														
Mariaville.....														
Mount Desert.....														
Orland.....														
Otis.....														
Penobscot.....														
Sedgwick.....														
Sorrento.....														
Stonington.....												500		
Sullivan.....							21	840						
Surry.....														
Swan's Island.....														
Tremont.....														*275
Trenton.....							46	705						

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.....											2	\$650	*1	\$4,000
Aurora.....														
Bluehill.....											1	1,200	1	450
Brooklin.....														
Brooksville.....					1	\$500					1	500	4	900
Bucksport.....														
Castine.....														
Cranberry Isles.....														
Deer Isle.....													1	250
Dedham.....											3	1,110	1	500
Eastbrook.....											2	3,050		
Eden.....												3,500		
Ellsworth.....						1,000						39,000	2	6,600
Franklin.....											3	2,700	1	600
Gouldsboro.....														
Hancock.....														
Isle au Haut.....														
Lamoine.....														
Mariaville.....														
Mount Desert.....											2	1,060	2	220
Orland.....											5	2,050	1	450
Otis.....											1	200		
Penobscot.....														
Sedgwick.....											3	1,100		
Sorrento.....														
Stonington.....														
Sullivan.....											2	400	2	500
Surry.....											1	900	2	275
Swan's Island.....														
Tremont.....														
Trenton.....														

Verona.....												
Waltham.....										1	800	†1 200
Winter Harbor.....												
Plantations.												
Long Island.....												
No. 21, M. D.....												
No. 33.....												
											<u>\$1,500</u>	
												<u>\$58,220</u>
												<u>\$14,945</u>

*Tannery and contents.

†Wind mill.

STATE ASSESSORS' REPORT.

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.	Bicycles.		Carriages.	
				Tons.	Value.					No.	Value.	No.	Value.
Amherst.....								\$11,432				39	\$885
Aurora.....			\$90										
Bluehill.....	\$3,440			471	\$4,090	\$700	\$1,000			21	\$700	236	7,000
Brooklin.....				227	1,320			3,800		22	740	203	5,170
Brooksville.....				390	2,259	1,000				13	250	74	2,015
Bucksport.....				2,918	14,499					34	1,430	75	3,975
Castine.....	100	\$2,000	2,150	452	1,633	5,948	400	120		31	1,085	104	3,947
Cranberry Isles.....				315	2,202					3		5	80
Deer Isle.....					22,105	1,400				18	385	264	5,106
Dedham.....							250			1	20	37	1,160
Eastbrook.....							1,301						
Eden.....	1,750			193	5,271	8,800				64	1,605	391	17,230
Ellsworth.....				4,043	25,209	16,100	62,000			64	2,485	319	18,705
Franklin.....				1,006	10,339	1,775	224	2,086		15	375	160	4,775
Gouldsboro.....				388	3,052					27	550	349	7,765
Hancock.....					4,657	250					572		1,470
Isle au Haut.....					3,350	900							
Lamoine.....	450			629	3,834	450						81	1,275
Mariaville.....										1	35	5	150
Mount Desert.....				180	1,320	350				26	470	330	9,786
Orland.....			*1,730	386	2,218	460	2,350			11	325	8	425
Otis.....										5	175	6	125
Penobscot.....				110	255	450	500	275				30	945
Sedgwick.....				573	2,695	3,650	440	403		11	214	160	4,965
Sorrento.....					4,965	600							1,465
Stonington.....				566	12,109	2,280					570	274	2,781
Sullivan.....	190		200		3,824	5,550	74	330	\$231	40	600		5,730
Surry.....				112	513	500				9	270	95	2,560
Swan's Island.....			626	657	6,674	998	300			11	295	21	510
Tremont.....	175		†2,575	900	4,594	2,255				36	1,005	225	5,575
Trenton.....													

Verona.....				206	804						39	465
Waltham.....						150	860			1	20	1,960
Winter Harbor.....	125			340	12,577	2,755				15	319	1,451
Plantations.												
Long Island.....				41½	519							
No. 21, M. D.....							35			1	15	35
No. 33.....												
	\$6,230	\$2,000	\$7,371		\$156,887	\$56,171	\$69,024	\$19,306	\$231		\$14,510	\$119,486

* Bricks.

† 33 sailboats, \$1,955; 22 row boats, \$220; 2 small steamers, \$400.

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.....	19	\$610		\$1,000			\$610		\$800		\$23,414
Aurora.....	7	878			\$ 24				500		7,755
Bluehill.....	123	5,445		6,500	150		3,500		9,000		103,610
Brooksville.....	63	3,150									22,556
Brookville.....	64	1,930		800			400	7	5,000		39,643
Bucksport.....	32	4,200	\$4,200	4,500	1,650		8,450		10,000		256,741
Castine.....	84	3,865	8,665	2,800	4,900		500		5,600	\$15,000	104,446
Cranberry Isles.....	40	1,990	700		7,317	\$1,500	50	5	1,800		22,796
Deer Isle.....	106	4,890		2,500			4,655		11,610		57,757
Dedham.....	15	675		800					1,200		11,734
Eastbrook.....	19	1,055			630		90	4	1,400		11,282
Eden.....	184	13,725	40,135	8,000	2,045	150,000			31,500		250,365
Ellsworth.....	212	15,780	8,725	11,000		25,000			19,400	2,000	490,013
Franklin.....	74	3,255		1,000	7,366						85,762
Gouldsboro.....	85	3,980		1,000	*1,410			9	5,000		44,164
Hancock.....		2,475		1,200			305		6,881		29,927
Isle au Haut.....				235				2	800		5,983
Lamoine.....		2,050	475	1,000	†300			5	3,500		28,764
Mariaville.....	8	285				3,000	200		1,200		8,830
Mount Desert.....	79	5,395	10,593		3,313		400	10	9,415		57,392
Orland.....	57	2,245									53,368
Otis.....								3	50		3,959
Penobscot.....				200		500	120	10	3,800		44,350
Sedgwick.....	76	3,452		500	2,000			9	4,014		52,836
Sorrento.....		975	1,000	600				2	600		3,815
Stonington.....		4,505			†10,090		2,242		5,885		47,481
Sullivan.....	97	4,010	500	500	5,892		425		6,000		58,371
Surry.....	48	2,085		500					4,000		31,361
Swan's Island.....	63	3,305		50	2,500				2,450		26,726
Tremont.....	157	6,190	1,130	300			2,000	13	6,000		78,579
Trenton.....	27	975				\$2,220					12,523

Verona.....	10	365	.....	.....	99	.....	.....	.....	.....	5,885
Waltham.....	15	860	.....	1,000	.....	.....	.....	3	1,600	12,713
Winter Harbor.....	41	2,166	.....	1,750	.....	250	.....	1	1,500	24,255
Plantations.										
Long Island.....	3	250	.....	25	.....	1,240	.....	2	700	4,808
No. 21, M. D.....	2	35	.....	.....	.....	.....	.....	.....	.....	1,308
No. 33.....	3	84	.....	.....	.....	.....	.....	1	200	2,644
		\$106,575		\$77,873		\$46,010		\$51,179	\$184,645	\$22,552

* Water pipe.

† Boats

‡ Derricks, engines, etc.

§ Carriages.

STATE ASSESSORS' REPORT.

KENNEBEC COUNTY.

Towns.	Number of polls taxed.	Number of polls not taxed.	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.	Stock in trade.	Live stock.
Albion	267	14	.011	.00375	\$254,140	\$14,780	\$60,379	.....	\$329,299	\$4,300	\$10,000	\$3,750	\$41,677
Augusta	2,876	.....	.0206	.....	3,557,790	986,034	1,506,726	\$224,686	6,275,236	332,265	279,597	330,150	122,770
Belgrade	256	100	.0155	.....	269,807	21,387	55,259	575	347,028	600	881	2,900	41,994
Benton	279	22	.0166	.....	302,135	37,635	40,683	15	380,468	1,500	13,130	160	17,270
Chelsea	195	20	.016	.004	151,975	47,110	21,490	680	462,175	3,900	None	10,525	50,867
China	373	.....	.0192	.....	354,245	30,880	76,350	700	503,730	1,650	3,500	13,325	36,958
Clinton	370	67	.0142	.0033	410,720	21,460	71,550	.....	503,730	1,650	None	500	25,258
Farmingdale	226	.....	.01125	.....	301,194	92,534	90,310	2,416	486,454	11,450	None	500	26,205
Fayette	179	9	.022	.....	131,309	26,424	29,535	4,390	192,158	200	5,267	200	26,205
Gardiner*	1,662	.....	.027	.....	2,221,208	204,515	939,232	75,620	3,440,575	58,450	77,500	183,300	35,325
Hallowell	773	21	.0175	.....	966,700	139,585	384,056	31,920	1,522,261	52,750	20,000	70,500	35,325
Litchfield	266	66	.016	.....	259,495	33,870	39,420	225	333,010	1,200	3,325	600	21,340
Manchester	138	28	.0166	.....	163,495	42,835	32,900	1,000	240,230	150	None	9,850	55,191
Monmouth	348	.....	.03	.....	466,430	53,830	111,910	2,670	636,840	10,540	None	8,555	37,468
Mount Vernon	269	70	.0123	.01	200,620	17,390	51,168	.....	269,178	1,450	Surplus	10,500	79,475
Oakland	573	41	.016	.....	491,182	61,345	222,591	15,737	790,855	1,500	None	3,725	32,953
Pittston	354	15	.012	.006	285,195	140,965	41,976	930	469,066	.....	500	360	13,250
Readfield	333	.....	.018	.....	209,509	69,785	41,909	5,960	327,163	.....	None	360	40,521
Readfield	293	10	.017	.....	351,466	32,287	73,694	470	477,917	4,100	None	.....	18,333
Rome	117	12	.02	.0065	57,741	10,345	12,654	.....	80,740	.....	2,000	675	12,654
Sidney	302	62	.017	.045	303,173	33,854	45,546	651	383,224	2,230	None	800	38,087
Vassalboro	532	80	.0127	.....	622,881	85,819	201,016	1,983	911,639	9,390	None	17,187	63,655
Vienna	119	23	.0135	.01	74,499	10,696	23,634	150	108,979	.....	None	1,250	21,241
Waterville	2,317	75	.022	.....	3,495,650	368,850	899,450	82,070	4,846,020	110,400	.....	278,810	52,155
Wayne	183	30	.0175	.....	151,055	20,960	35,216	.....	207,231	2,050	None	3,925	24,996
West Gardiner	213	19	.0145	.....	208,425	39,510	28,715	230	276,880	.....	3,000	875	26,560

STATE ASSESSORS' REPORT.

Windsor	216	46	.021	.....	170,295	8,885	40,980	... ..	220,160	500	None	2,100	38,380
Winslow	465	67	.0148	.....	416,650	632,590	79,290	33,830	1,162,360	14,385	7,850	4,450	46,395
Winthrop	578	.....	.0139	0139	593,485	57,025	393,660	150	1,044,320	46,800	None	82,300	56,835
Unity Plantation	18	1	.0095	.01	7,238	6,122	1,503	.. . .	14,871	.....	.....	.....	1,503
	15,090	898			\$17,451,707	\$3,369,307	\$5,652,812	\$487,558	\$26,961,384	\$672,260		\$1,144,898	\$1,155,280

*1896 valuation.

KENNEBEC COUNTY—CONTINUED.

Towns.	Railroad stock.		Street railroad company stock.		Railroad bonds.		Other bonds.		Bank stock.		Trust company stock.	
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Albion									42	\$ 4,200		
Augusta		\$1,918				\$138,613			3,006 $\frac{1}{2}$	339,040	373	\$36,100
Belgrade									10	1,000		
Benton									57	5,700		
Chelsea									44	4,400		
China									25	2,800		
Clinton									157	15,600	13	990
Farmingdale									\$3,210	342	34,645	
Fayette									3,500		2	200
Gardiner									1,509 $\frac{1}{2}$	135,540	632 $\frac{1}{2}$	62,695
Hallowell							1	1,000	1,107 $\frac{1}{2}$	114,996	30	3,000
Litchfield									2	200		
Manchester									28	2,800	15	1,500
Monmouth									282	28,100		
Mount Vernon												
Oakland									521	55,690	29	2,900
Pittston									10	1,000		
Randolph									78	8,562	10	1,000
Readfield									61	6,100		
Rome												
Sidney									49	4,900	2	180
Vassalboro							2	130	31 $\frac{1}{2}$	4,288	30	3,000
Vienna									2	200		
Waterville		1,750				1,900			2,026	217,300	433	43,100
Wayne									13	1,300		
West Gardiner									2	200		

Windsor									126	12,600	5	500
Winslow									1,717	159,850		
Winthrop												
Unity Plantation												
		\$3,668			\$140,513		\$7,840			\$1,161,011		\$155,165

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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	\$2,000						
Augusta.....								87,775	\$24,890		\$50,000	\$30,000	\$10,000	
Belgrade.....														
Benton.....											500			*\$8,000
Chelsea.....														13,000
China.....							12	800						
Clinton.....									1,200					
Farmingdale.....											1,000			
Fayette.....														
Gardiner.....							804	37,210	20,250		37,400	8,000	12,000	
Hallowell.....							65	6,500	8,600	\$5,500	17,000	4,000		†73,000
Litchfield.....														
Manchester.....														
Monmouth.....														
Mount Vernon.....														
Oakland.....														
Pittston.....														
Randolph.....									4,500					
Readfield.....									2,500					
Rome.....														
Sidney.....														
Vassalborough.....									1,700					
Vienna.....														
Waterville.....								1,150	101,650		28,700	10,000		
Wayne.....														
West Gardiner.....											2,000			

Windsor.....																	
Winslow.....																	
Winthrop.....							220	8,000	6,000								
Unity Plantation.....																	
								\$143,435	\$171,290	\$5,500	\$136,600	\$52,000	\$22,000	\$94,000			

*Dam and pulp mill privilege.

†Hallowell Granite Works.

Windsor.....													
Winslow.....													
Winthrop.....		4,500		10	†84,675				*230,000	3	3,200	3	1,900
Unity Plantation.....													
		<u>\$2,051,200</u>			<u>\$210,775</u>		<u>\$155,500</u>		<u>\$407,000</u>		<u>\$126,725</u>		<u>\$96,000</u>

*Pulp and paper mills.

†Includes cotton mills.

‡Oil cloth factories, \$32,000; machine shops, \$13,000; sand paper mill, \$9,100; whiting mill, \$2,000; ice houses, \$4,500.

KENNEBEC 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.	Bicycles.		Carriages.	
				Tons.	Value.					No.	Value.	No.	Value.
Albion.....										3	\$65	207	\$3,687
Augusta.....	\$60,775				\$20,288	\$14,700	\$40,450	\$2,035		237	7,860		30,725
Belgrade.....	800						3,200			5	172	34	2,050
Benton.....								4,420		12	300	70	2,125
Chelsea.....	400												
China.....							100	600		4	100	119	4,350
Clinton.....	200							891		36	697	21	560
Farmingdale.....				3,439			4,530			8	275	155	4,873
Fayette.....	200						38,800			6	95	181	2,215
Gardiner.....	254,550	\$3,950	\$61,068		13,940	34,000	2,500			31	1,535	266	16,110
Hallowell.....			60,175		4,825					44	1,240	270	13,475
Litchfield.....							1,375						
Manchester.....			1,000		900					6	125	29	900
Monmouth.....		2,000	1,000				200	600		14	410	153	3,894
Mount Vernon.....			1,000				1,500	970		10	285	19	520
Oakland.....	38,400				475					33	1,050	134	5,715
Pittston.....					87							36	955
Randolph.....	2,700				193	1,800	1,810			8	285	99	3,465
Readfield.....										24	780		
Rome.....													
Sidney.....									14,898				
Vassalborough.....	35,000		45,000	114½	620		4,343			27	750	47	2,150
Vienna.....			150					2,400					
Waterville.....			*118,300							260	10,495	248	12,540
Wayne.....	100									3	140	16	670
West Gardiner.....													

Windsor.....	201,000	10,000				22,550	200		23	740		
Winslow.....			33,500		1,200			500		9	925	
Winthrop.....												
Unity Plantation.....												
	<u>\$594,125</u>	<u>\$15,950</u>	<u>\$321,193</u>		<u>\$51,002</u>	<u>\$50,500</u>	<u>\$121,358</u>	<u>\$12,116</u>	<u>\$15,398</u>		<u>\$27,399</u>	<u>\$111,904</u>

*Includes finished products in mills.

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.....	24	\$ 700		\$ 1,500		\$ 2,000		10	\$ 1,500		\$ 60,379
Augusta.....		42,640	\$76,725	26,000	\$122,058	452,706	\$17,105		100,000	\$5,000	1,731,412
Belgrade.....	45	2,090		1,000					2,000		55,834
Benton.....	13	410		1,000				7	6,500		40,698
Chelsea.....				300			1,200		2,100		22,170
China.....	81	3,308		2,500						5,000	77,050
Clinton.....	37	1,070		5,300		9,000	600		2,700		71,550
Farmingdale.....	73	3,735	2,950	500	1,500				3,000		92,726
Fayette.....	21	580				3,500	2,400		4,350		34,425
Gardiner.....	180	16,430	33,150	8,950	280,559	70,608		11	40,000	6,000	1,014,852
Hallowell.....	161	14,675	8,400	14,150	22,615		5,600		18,250		415,976
Litchfield.....				1,000					2,500	500	39,645
Manchester.....	39	1,860		500	1,350			7	1,900		33,900
Monmouth.....	63	3,595		4,000				11	6,000	2,000	114,580
Mount Vernon.....	28	1,090		500					4,000		51,168
Oakland.....	117	8,562		1,500	38,400	10,000	2,700		6,500		238,328
Pittston.....	34	935						10	3,500		42,906
Randolph.....	71	2,820		850					3,200		47,869
Readfield.....				1,000		4,000		7	3,480		74,164
Rome.....						200	500				12,654
Sidney.....							4,285		2,000		46,197
Vassalborough.....	82	4,400		3,500			4,400		7,500		202,999
Vienna.....	24	895		1,140	48			9	810		23,784
Waterville.....	122	12,325	22,050		96,845						981,520
Wayne.....	37	2,035		1,000		1,500	500		3,000		35,216
West Gardiner.....	37	1,270		300				8	1,800		28,945

Windsor.....				700		800	200		1,600		40,980
Winslow.....				4,000	1,300	38,000	2,490		7,000		113,120
Winthrop.....	39	3,900							14,200		393,810
Unity Plantation.....									20		1,503
		\$129,325	\$143,275	\$81,190	\$564,675	\$592,314	\$41,980				

KNOX COUNTY.

Towns.	Number of polls taxed.	Number of polls not taxed.	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.	Stock in trade.	Live stock.
Appleton	277	38	.02	.009	\$ 175,625	\$14,000	\$50,360	\$108	\$246,093	\$5,250	\$818	\$7,750	\$31,782
Camden	743	34	.018	.....	1,138,253	216,871	229,059	3,555	1,587,738	300	21,128	72,850	21,125
Cushing	136	31	.024	.....	89,348	19,260	16,590	174	125,372	2,800	None	1,550	10,200
Friendship	258	15	.022	.00275	132,442	25,860	29,176	130	187,608	450	700	7,080	9,081
Hope	179	4	.019	.....	154,423	16,015	31,457	.....	201,895	3,100	500	3,150	22,281
Hurricane Isle	81	2	.01623	.....	.....	21,305	7,020	.....	38,925	.....	None	3,000	845
North Haven	123	44	.012	.....	115,430	39,658	32,829	.....	189,561	.....	None	6,500	12,713
Rockland	2,400	196	.0029	.....	3,334,663	246,214	1,189,587	49,530	4,813,994	49,350	370,360	562,650	70,458
Rockport	659	27	.0155	.....	752,577	119,839	186,625	5,669	1,064,710	26,000	14,950	34,650	39,023
South Thomaston	407	32	.02	.....	229,829	64,176	46,193	3,272	343,470	7,025	None	2,725	18,729
St. George	656	44	.018	.0025	244,980	75,405	134,304	14,645	468,634	32,621	None	12,510	19,944
Thomaston	629	31	.0192	.....	554,739	153,003	489,340	28,050	1,225,132	98,770	26,000	44,750	32,986
Union	395	26	.0162	.0045	384,312	26,296	91,709	.....	502,317	10,880	28,000	15,225	45,584
Vinalhaven	777	66	.0245	.....	427,265	42,975	120,105	5,600	595,945	1,500	13,000	54,916	16,430
Warren	565	.....	.011	.0019	582,522	51,785	148,202	9,435	791,944	2,700	.....	23,700	45,724
Washington	282	43	.012	.007	220,357	23,636	55,202	.....	299,195	3,397	None	12,300	36,955
Criehaven Pl.	19	.....	.0147	.....	1,925	.....	8,759	.....	10,684	.....	.....	300	335
Matineus Isle Pl	55	7	.0095	.....	29,340	765	7,249	.....	37,354	.....	.....	.....	1,628
	8,710	640			\$8,567,330	\$1,157,033	\$2,873,766	\$131,412	\$12,729,571	\$244,143		\$873,606	\$435,834

KNOX COUNTY—CONTINUED.

Towns.	Railroad stock.		Street railroad company stock.		Railroad bonds.		Other bonds.		Bank stock.		Trust company stock.	
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Appleton	15	\$1,500							10	\$ 1,000		
Camden									527	53,975		
Cushing												
Friendship									51	4,800		
Hope									10	1,000		
Hurricane Isle												
North Haven									80	7,590		
Rockland									2,194	226,635		
Rockport									205	18,250	18	\$1,800
South Thomaston									118	10,900	8	765
St. George									34	2,740		
Thomaston									1,747	176,380		
Union									182	17,080	6	600
Vinalhaven									77	8,590	5	500
Warren									555	55,805	20	2,000
Washington												
Criehaven Pl.												
Matineus Isle Pl												
		\$1,500								\$584,745		\$5,665

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.....								\$2,100		\$1,500				\$2,100
Cushing.....														
Friendship.....														
Hope.....														
Hurricane Isle.....									\$1,000					
North Haven.....														
Rockland.....				\$81,400					42,328				\$16,000	*247,900
Rockport.....							480	15,000		3,150	\$200			
South Thomaston.....														
St. George.....														
Thomaston.....														
Union.....														
Vinalhaven.....							33	1,060						
Warren.....	10	\$500												
Washington.....														
Criehaven Pl.....														
Matinicus Isle Pl.....														
		\$500		\$81,400				\$18,160	\$43,328	\$4,650	\$200		\$16,000	\$250,000

*Cobb Lime Company property.

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	\$1,650	6	\$ 3,125
Camden.....					6	\$35,000					1	500	3	16,000
Cushing.....														
Friendship.....											1	800		
Hope.....														
Hurricane Isle.....													*1	2,935
North Haven.....														
Rockland.....													2	6,020
Rockport.....														
South Thomaston.....														2,200
St. George.....														
Thomaston.....											1	1,000	2	2,500
Union.....														
Vinalhaven.....														
Warren.....						35,000					9	6,350	1	1,250
Washington.....											2	1,800	7	3,675
Criehaven Pl.....														
Matinicus Isle Pl.....														
						\$70,000						\$12,100		\$37,705

* Polishing mill.

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.	Bicycles.		Carriages.	
				Tons.	Value.					No.	Value.	No.	Value.
Appleton.....							\$100					71	\$1,850
Camden.....	\$35,300		\$10,000		\$17,044	\$22,200				37	\$1,115	143	8,665
Cushing.....				106½	949							18	495
Friendship.....				450	3,259	1,800	950	\$100		7	189	17	490
Hope.....					300								
Hurricane Isle.....	5,458					1,300							
North Haven.....					3,580		500		\$75	5	115	9	355
Rockland.....	10,000			8,624	64,520	150,000				117	4,095	695	40,634
Rockport.....	1,100		*500	5,306	39,887					26	1,300	151	6,985
South Thomaston.....	1,945			522	2,731	925							
St. George.....	7,000			5,239	33,188	3,000				41	1,210	43	1,540
Thomaston.....				23,225	148,464	4,000						78	5,470
Union.....													
Vinalhaven.....	9,900			436	4,227	11,300				39	1,031	32	1,840
Warren.....	3,000	\$6,000	6,000	468½	3,021	300				48	1,320	67	2,443
Washington.....													
Criehaven Pl.....						500							
Matinicus Isle Pl.....			200		4,963	1,825				3	33		
	\$72,703	\$6,000	\$16,700		\$326,133	\$197,150	\$1,550	\$100	\$75		\$10,408		\$70,767

*Yachts.

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.....	37	\$1,230	.....	.....	.....	.....	.....	11	.....	.....	\$ 50,468
Camden.....	139	8,301	.....	\$1,000	\$1,839	\$131,000	\$8,900	2	\$11,000	.....	232,614
Cushing.....	28	770	.....	280	.....	.....	897	.....	1,900	.....	16,764
Friendship.....	31	1,465	.....	450	1,452	.....	.....	.....	1,700	.....	29,306
Hope.....	32	1,626	.....	.....	.....	.....	.....	7	2,000	.....	31,437
Hurricane Isle.....	.....	.....	.....	200	.....	.....	.....	.....	.....	.....	17,620
North Haven.....	23	1,040	.....	.....	.....	.....	.....	6	1,000	.....	34,473
Rockland.....	264	35,722	\$53,075	48,100	.....	45,000	10,000	.....	73,100	.....	1,238,117
Rockport.....	73	6,495	500	1,000	1,904	123,176	.....	.....	13,850	.....	192,294
South Thomaston.....	67	4,025	.....	.....	2,565	.....	800	.....	4,275	.....	49,465
St. George.....	.....	9,408	.....	2,500	29,788	.....	5,225	.....	7,000	.....	148,949
Thomaston.....	112	10,570	.....	29,250	.....	.....	.....	9	8,900	.....	517,390
Union.....	77	2,340	.....	1,000	.....	.....	.....	.....	.....	.....	91,709
Vinalhaven.....	213	13,411	1,000	5,500	21,200	.....	1,000	.....	16,500	.....	125,705
Warren.....	122	5,424	.....	2,000	.....	.....	.....	18	8,000	\$1,500	157,637
Washington.....	.....	1,850	200	500	.....	.....	.....	10	2,400	.....	56,202
Criehaven Pl.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	8,759
Matinicus Isle Pl.....	10	425	.....	.....	.....	.....	.....	1	800	.....	7,249
		\$104,102	\$54,775	\$91,780	\$58,748	\$299,176	\$26,822				

STATE ASSESSORS' REPORT.

LINCOLN COUNTY.

Towns.	Number of polls taxed.	Number of polls not taxed.	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.	Stock in trade.	Live stock.
Alna	162	3	.016	.046	\$100,357	\$12,395	\$31,160	\$1,736	\$145,648	.....	\$500	\$3,750	\$17,486
Boothbay	441	11	.019	.....	306,215	134,590	58,835	2,180	501,820	.....	1,500	11,425	19,488
Boothbay Harbor	436	17	.018	.....	462,840	142,090	111,475	11,741	727,746	\$500	41,466	54,050	9,923
Bremen	173	12	.025	.0052	100,514	19,968	15,951	93	136,326	1,143	17,334	1,500	9,227
Bristol	694	.....	.016	.....	542,234	91,189	85,092	140	718,655	1,800	None	10,850	42,886
Damariscotta	242	37	.02	.002	235,255	60,440	87,388	27,092	410,181	.....	34,224	56,175	20,587
Dresden	286	16	.011	.0037	218,776	103,516	62,868	2,943	388,103	8,111	6,725	2,825	27,987
Edgecomb	169	19	.0126	.0059	121,830	26,760	35,883	960	185,433	3,506	114	2,300	16,558
Jefferson	333	26	.014	.0065	289,648	32,174	78,359	2,460	402,641	1,600	1,521	4,700	44,825
Newcastle	279	53	.011	.004	345,550	37,520	192,860	10,355	586,285	84,100	5,060	4,400	33,024
Nobleborough	230	.....	.0125	.0075	162,547	21,260	36,172	8,503	228,482	.....	868	5,200	25,056
Somerville	90	24	.022	.016	48,017	15,160	10,459	.....	73,636	.....	15,480	550	9,259
Southport	133	18	.0164	.....	60,685	135,358	9,827	.....	205,870	.....	5,800	975	2,080
Waldoborough	901	80	.0175	.054	661,779	55,245	175,425	1,852	894,301	3,450	46,131	45,235	56,677
Westport	101	12	.0126	.035	48,647	23,025	9,369	60	81,101	.....	None	200	5,180
Whitefield	300	58	.012	.0052	290,470	47,265	61,944	570	400,249	9,250	2,243	11,000	37,949
Wiscasset	397	30	.0235	.....	306,160	71,960	77,964	4,875	460,959	.....	25,000	20,075	21,620
Monhegan Isle Pl	33	.....	.0125	.....	9,814	7,909	2,400	.....	20,123	.....	.....	400	200
	5,460	476			\$4,311,138	\$1,037,824	\$1,143,431	\$75,166	\$6,567,559	\$113,460		\$235,670	\$400,314

LINCOLN COUNTY—CONTINUED.

Towns.	Railroad stock.		Street railroad company stock.		Railroad bonds.		Other bonds.		Bank stock.		Trust company stock.	
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Alna									95	\$6,090		
Boothbay									22	2,200		
Boothbay Harbor									83	6,875		
Bremen									8	800		
Bristol									158	5,740		
Damariscotta									184	18,400		
Dresden						\$7,080			71½	6,410		
Edgecomb									57	4,890		
Jefferson									219½	21,650		
Newcastle									560	50,095		
Nobleborough									30	2,680		
Somerville												
Southport									13	585		
Waldoborough						4,000			273½	27,360		
Westport									10	1,095		
Whitefield												
Wiscasset									264	20,075		
Monhegan Isle Pl												
						\$11,080				\$174,945		

STATE ASSESSORS' REPORT.

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.....														
Boothbay.....														
Boothbay Harbor.....							*99	\$6,380			\$39,000			\$500
Bremen.....														
Bristol.....														
Damariscotta.....														
Dresden.....														
Edgecomb.....														
Jefferson.....														
Newcastle.....														
Nobleborough.....														
Somerville.....														
Southport.....														
Waldoborough.....														
Westport.....							3	180						
Whitefield.....														
Wiscasset.....														
Monhegan Isle Pl.....														
								\$6,560			\$39,000			\$500

*Boat stock.

†Billiard tables.

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	\$4,000		
Boothbay.....											2	2,600		
Boothbay Harbor.....														
Bremen.....											1	1,000		
Bristol.....													4	\$21,000
Damariscotta.....											2	1,378		
Dresden.....												200	1	500
Edgecomb.....														
Jefferson.....											3	3,725	3	1,450
Newcastle.....											3			
Nobleborough.....														
Somerville.....														
Southport.....														
Waldoborough.....														
Westport.....											3	3,109		
Whitefield.....												5,000		
Wiscasset.....											1	12,000		
Monhegan Isle Pl.....														
												\$33,012		\$22,050

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.	Bicycles.		Carriages.	
				Tons.	Value.					No.	Value.	No.	Value.
Alna.....					\$200		\$3,975			2	\$50	17	\$785
Boothbay.....	\$400			1,344	16,112		200			15	410	37	1,300
Boothbay Harbor.....	2,275			3,030 ^{1/10}	26,316			\$45		25	765		2,085
Bremen.....				84	1,000			342		5	105	70	1,187
Bristol.....			\$50		15,556		325			18	555	56	1,915
Damariscotta.....				739 ^{1/2}	5,359	\$3,050	700			14	605	46	3,780
Dresden.....					650		60		\$3,056		105		1,580
Edgecomb.....	225			420	3,414		275			1	285	34	1,795
Jefferson.....							2,270			1	130	119	3,211
Newcastle.....				2,019	14,301		6,150			17	860	27	2,255
Nobleborough.....							9,000						
Somerville.....												20	500
Southport.....					2,527					10	195		60
Waldoborough.....				2,555	18,374					23	644	116	4,367
Westport.....					429	500	350			1	25	29	900
Whitefield.....							500			2	60		1,895
Wiscasset.....				769 ^{1/10}	6,739	4,500	300			28	940	171	5,860
Monhegan Isle Pl.....				21	1,525								
	\$2,900		\$50		\$112,502	\$8,050	\$24,105	\$387	\$3,056		\$5,734		\$33,475

STATE ASSESSORS' REPORT.

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.....	19	\$ 560									\$32,896
Boothbay.....	100	7,480	\$400	\$2,000	\$2,000						61,015
Boothbay Harbor.....	120	10,600	800		1,700				\$6,500		122,816
Bremen.....	21	740		300			\$100	8	3,000		16,044
Bristol.....	102	5,515		1,200	40				9,965		85,232
Damariscotta.....	64	5,530	950	1,000	2,400	\$19,500	1,000		2,500		114,486
Dresden.....		2,115	300		2,589			8	2,000	\$4,000	65,811
Edgecomb.....	43	2,645	650	400		1,050			2,000		36,843
Jefferson.....	70	2,433		575			1,562		3,500		80,819
Newcastle.....	48	3,730	2,000	1,700	*2,300	3,600		10	3,300	3,000	203,215
Nobleborough.....	58	2,739		800				8	4,000		44,675
Somerville.....	4	150									10,459
Southport.....	23	660		5,000	2,745			4	1,200		9,827
Waldoborough.....	133	7,210	3,275	10,300	6,625		1,600		11,966		177,277
Westport.....	15	1,070		200				3	1,500		9,429
Whitefield.....		1,760			100	2,000					62,514
Wiscasset.....	74	5,780	1,450	3,250				7	3,550		82,839
Monhegan Isle Pl.....	8	375						1	500		2,400
		\$61,092	\$9,825	\$26,725	\$20,499	\$26,550	\$4,262				

*Brick.

STATE ASSESSORS' REPORT.

OXFORD COUNTY.

Towns.	Number of polls taxed.	Number of polls not taxed.	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.	Stock in trade.	Live stock.
Albany	144	17	.023	.007	\$ 61,961	\$30,845	\$24,665	.....	\$117,471	\$ 204	\$ 448	\$ 300	\$18,181
Andover	222	27	.024	.....	113,385	28,455	33,310	\$1,427	176,577	2,050	1,669	3,675	24,319
Bethel	548	.....	.014	.0025	553,054	68,210	174,793	2,175	798,232	17,450	.....	36,100	55,753
Brownfield	302	23	.015	.....	205,552	30,021	43,504	.....	279,077	3,000	2,200	9,485	23,974
Buckfield	340	.....	.02	.....	268,545	25,330	94,595	463	388,933	20,600	6,400	13,300	42,873
Byron	78	4	.024	.012	17,980	31,105	5,195	45	54,325	.....	None	206	4,840
Canton	324	24	.023	.004	182,485	122,325	58,190	35,860	398,860	9,750	41,434	18,560	24,115
Denmark	222	2	.0125	.0048	162,365	51,520	41,140	3,275	258,300	1,500	None	3,625	29,100
Dixfield	419	23	.023	.....	203,700	33,010	51,600	35	288,345	3,300	12,500	15,335	21,740
Fryeburg	419	22	.013	.....	529,904	84,025	165,626	1,400	780,955	31,570	16,000	30,050	52,614
Gilead	96	9	.015	.0025	98,999	10,155	23,249	2,200	134,603	1,000	1,000	.....	11,004
Grafton	19	4	.0135	.0115	9,425	37,825	2,497	432	50,179	.....	.....	.....	2,929
Greenwood	170	42	.024	.0125	75,635	30,205	28,243	7,472	141,555	.....	3,863	3,825	22,267
Hanover	65	3	.0105	.....	51,700	8,740	17,491	.....	77,931	406	.....	8,370	7,456
Hartford	219	4	.01375	.005	169,163	28,455	46,100	588	244,306	2,650	Surplus	800	42,108
Hebron	128	27	.0215	.....	143,695	15,920	38,521	125	198,261	2,500	Surplus	1,850	28,546
Hiram	317	16	.0144	.0038	220,450	26,920	63,180	2,400	312,950	12,400	2,000	9,200	33,145
Lovell	246	21	.014	.....	255,315	55,115	87,841	.....	398,271	31,275	None	9,037	31,559
Mason	18	5	.0176	.....	12,625	15,170	4,631	500	32,926	.....	None	.....	3,996
Mexico	250	13	.025	.....	108,190	44,230	18,300	9,895	180,615	1,800	6,366	4,800	12,405
Newry	85	9	.017	.006	47,041	33,594	15,568	899	97,102	600	1,590	950	12,893
Norway	812	100	.02	.015	819,703	63,776	222,773	9,220	1,115,472	33,100	14,000	64,900	56,787
Oxford	346	23	.017	.004	300,801	55,440	74,062	2,349	432,652	.....	7,000	.....	9,775
Paris	844	.....	.0165	.....	860,760	53,760	268,320	6,700	1,189,540	42,850	16,927	53,050	69,807
Peru	193	17	.021	.007	127,312	22,630	31,716	7,253	188,911	900	1,164	2,550	26,550
Porter	247	3	.014	.0055	165,245	33,790	25,482	1,580	226,097	2,700	6,000	2,525	19,601
Roxbury	59	.....	.05	.....	17,360	24,605	5,245	2,000	49,210	.....	None	870	4,275
Rumford	919	.....	.018	.....	913,040	168,820	129,110	20,950	1,231,920	4,000	30,933	45,985	37,404
Stoneham	97	11	.015	.005	41,500	19,715	13,794	.....	75,009	1,300	Surplus	1,350	9,395
Stow	74	13	.0107	.0043	57,379	45,744	9,440	.....	112,563	.....	.....	.....	9,440

Sumner	248	23	.0178	.005	151,188	13,912	41,460	414	206,974	3,075	292	1,800	33,890
Sweden	106	1	.01	.0043	88,446	39,448	19,177	.....	147,071	1,950	None	206	14,298
Upton	65	3	.015	.0065	30,898	43,600	12,645	1,550	88,693	2,600	900	2,000	8,995
Waterford	312	12	.027	.....	177,182	25,667	58,505	1,700	263,054	1,000	None	3,400	41,708
Woodstock	245	15	.02	.....	126,285	22,777	40,295	3,080	192,437	.....	None	9,600	26,630
Plantations.													
Franklin	29	5	.0195	.....	8,755	8,705	2,602	4,008	24,070	.....	.....	.....	2,784
Lincoln	32	.....	.0228	.0022	7,814	22,266	2,752	.....	32,832	.....	None	.....	2,602
Magalloway	27	.....	.0037	.....	7,830	82,410	10,402	2,626	103,268	6,960	.....	2,000	4,068
Milton*	58	.....	.0195	.....	19,050	11,960	9,360	3,800	44,170	.....	.....	500	8,127
	9,215	528			\$7,411,717	\$1,570,200	\$2,015,379	\$136,421	\$11,133,717	\$242,484		\$372,067	\$914,865

* 1896 returns.

OXFORD COUNTY—CONTINUED.

Towns.	Railroad stock.		Street railroad company stock.		Railroad bonds.		Other bonds.		Bank stock.		Trust company stock.	
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Albany.....									6	\$ 600		
Andover.....												
Bethel.....									252	22,740	20	\$2,000
Brownfield.....									4	400		
Buckfield.....									66	4,540		
Byron.....												
Canton.....												
Denmark.....												
Dixfield.....												
Fryeburg.....							\$3,100		218	19,169		
Gilead.....	2	\$200							10	1,000		
Grafton.....												
Greenwood.....												
Hanover.....												
Hartford.....												
Hebron.....									13	1,300		
Hiram.....												
Lovell.....												
Mason.....												
Mexico.....												
Newry.....												
Norway.....										45,650		
Oxford.....												
Paris.....									256	25,400	16	1,100
Peru.....												
Porter.....												
Roxbury.....											1	100
Rumford.....									310	27,010		
Stoneham.....												
Stow.....												

Sumner.....												
Sweden.....												
Upton.....												
Waterford.....								40	4,000			
Woodstock.....												
Plantations.												
Franklin.....												
Lincoln.....												
Magalloway.....												
Milton.....												
										\$151,809		\$3,100

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.....											\$12,500			
Brownfield.....														
Buckfield.....									\$1,000					
Byron.....									1,000					
Canton.....								*\$4,500						
Denmark.....									300					
Dixfield.....						\$200								
Fryeburg.....				\$12,000					3,000					
Gilead.....									2,000					
Grafton.....														
Greenwood.....									800					
Hanover.....														
Hartford.....														
Hebron.....														
Hiram.....									1,800					
Lovell.....									2,000					
Mason.....														
Mexico.....									*7,040		50			
Newry.....														
Norway.....			140	2,800					1,000	\$2,300	20,000	\$38,350		
Oxford.....														
Paris.....									5	665	6,000	9,850	2,500	
Peru.....										*7,040				
Porter.....														
Roxbury.....														
Rumford.....												8,200		
Stoneham.....									15,000					\$157,000
Stow.....														

Sumner.....														
Sweden.....														
Upton.....														
Waterford.....														
Woodstock.....									1,900					
Plantations.														
Franklin.....														
Lincoln.....														
Magalloway.....														
Milton.....														
				\$14,800		\$200		\$21,045	\$34,050	\$2,300	\$42,350	\$49,050		\$157,000

*Toll bridge stock.

OXFORD COUNTY—CONTINUED.

Towns.	Cotton mills, white.		Cotton mills, colored.		Woolen mills.		Pulp mills.		Paper mills.		Saw mills.		Other mills.	
	Spin.	Value.	Spin.	Value.	Sets.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Albany.....											3	\$1,000	1	\$1,000
Ardover.....											2	2,350	1	350
Bethel.....														
Brownfield.....											11	4,800		
Buckfield.....											2	2,300	3	5,700
Byron.....											1	500	1	300
Canton.....							*1	\$7,000			2	7,000	11	8,000
Denmark.....											6	6,400		
Dixfield.....											4	3,300	4	7,500
Fryeburg.....											3	4,500		
Gilead.....														
Grafton.....														
Greenwood.....											4	2,175	2	4,700
Hanover.....											1	2,500	4	4,100
Hartford.....														
Hebron.....												500		
Hiram.....											6	4,600	1	2,200
Lovell.....														
Mason.....											2	950		
Mexico.....											2	2,400	1	3,000
Newry.....													8	9,900
Norway.....												3,500		2,500
Oxford.....											7	3,700		92,800
Paris.....												2,500	1	600
Peru.....											5	2,500		
Porter.....												850		
Roxbury.....														
Rumford.....					1	\$15,000		100,000		\$158,600		9,100		40,000
Stoneham.....														
Stow.....														

Sumner.....													
Sweden.....										1		300	
Upton.....										5		5,000	11 5,100
Waterford.....										1		350	1 2,000
Woodstock.....													
Plantations.													
Franklin.....													
Lincoln.....													
Magalloway.....													
Milton.....										1		500	1 500
					\$15,000		\$107,000		\$158,600		\$71,075		\$190,250

*Burned.

†Tannery.

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.	Bicycles.		Carriages.	
				Tons.	Value.					No.	Value.	No.	Value.
Albany.....	\$2,000						\$2,810			5	\$ 90	120	\$1,800
Andover.....	160									25	680	239	2,466
Bethel.....	3,000		\$2,000				7,600	\$4,400		30	945	147	5,020
Brownfield.....							2,557			8	232	98	2,156
Buckfield.....			3,800					500		43	1,055	122	3,725
Byron.....			200										
Canton.....	47,000		15,500				10,000	6,900		13	440	39	1,365
Denmark.....							5,900				145		2,245
Dixfield.....							8,200			17	520	6	245
Fryeburg.....	3,000						1,830	2,350		18	595	83	4,012
Gilead.....							2,000			3	35	68	1,260
Grafton.....													
Greenwood.....	1,000						3,200	540		8	205	134	1,678
Hanover.....										6	240	9	300
Hartford.....										10	260		
Hebron.....										10	175	106	2,779
Hiram.....							3,055			16	545	74	2,095
Lovell.....							9,224			5	90	194	4,781
Mason.....								500		1	15	21	425
Mexico.....							600			23	590		
Newry.....							400			9	285	7	369
Norway.....	5,700				\$410		1,725			39	1,270	238	5,491
Oxford.....	18,000		10,000				190	1,300		23	524	19	550
Paris.....	25,500		5,000				42,550			69	1,550	51	1,405
Peru.....							450			7	165	2	70
Porter.....							1,500			13	465		
Roxbury.....							2,000						
Rumford.....	4,020						26,500			20	600	50	2,000
Stoneham.....							400			2	80	27	705
Stow.....													

Sumner.....											68	1,500
Sweden.....						1,000			3		57	1,077
Upton.....						600						
Waterford.....						2,980					250	2,792
Woodstock.....	2,000				429						160	3,104
Plantations												
Franklin.....						3,708						
Lincoln.....												
Magalloway.....												
Milton.....	1,500	\$400				600	200				20	408
	\$115,880	\$400	\$36,500		\$839	\$141,579	\$16,690			\$12,263		\$55,763

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	22	\$ 680		\$ 500				8	\$2,000		\$24,665
Andover	36	1,237	\$150	1,600			\$118		3,800		34,773
Bethel	110	7,460		8,500					20,000	\$6,000	176,968
Brownfield	50	1,700					2,000	10	2,000		43,504
Buckfield	65	4,665		2,000					8,400		95,058
Byron								3	1,200		5,240
Canton	53	2,980						10	4,000		94,050
Denmark		1,900		300					2,000		44,415
Dixfield	50	2,025									51,635
Fryeburg	54	3,736	3,000				8,000	15	4,500		167,026
Gilead	19	980		1,100	\$3,600		400		500		25,449
Grafton											2,929
Greenwood				1,500				10	3,500		35,715
Hanover		725									17,491
Hartford	31	870									46,688
Hebron	26	1,196	300	100				5	1,000	20,000	38,646
Hiram	63	3,340						10	4,300		65,580
Lovell	41	1,800			75				2,800		87,841
Mason	5	195						1	550		5,131
Mexico	24	760	200				660		5,000		28,195
Newry		400			600			5	1,500		16,467
Norway	186	10,110	1,150	14,000	8,600	\$25,000			14,500	4,000	231,993
Oxford	37	970	200	1,400	2,185				6,000		76,411
Paris	64	2,660		2,500	28,983		6,000	22	10,000	2,000	275,020
Peru	28	890						7	3,450		38,969
Porter	37	905		1,200				7	3,000		27,062
Roxbury					970			4	1,000		7,245
Rumford	29	1,740	800	3,000					17,000		150,060
Stoneham	11	415			149						13,794
Stow	11	300						11	300		9,440

Sumner	35	1,195								41,874
Sweden	17	595	600					3,000		19,177
Upton								800		14,185
Waterford	50	2,710	1,700	1,425	1,000	700	12	6,000		60,205
Woodstock	43	1,452			1,200			400		43,375
Plantations.										
Franklin				118						6,610
Lincoln								750		2,752
Magalloway										13,028
Milton	9	325		1,100			1	200		
		\$60,916	\$5,800	\$40,000		\$27,200		\$17,878		

PENOBSCOT COUNTY.

Towns.	Number of polls taxed.	Number of polls not taxed.	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.	Stock in trade.	Live stock.
Alton	91	8	.018	.019	\$23,307	\$18,883	\$6,329	\$2,633	\$51,152	\$500	None	\$50	\$5,652
Argyle	91	5	.0266		22,214	35,578	6,959		64,751		None	400	4,719
Bangor	5,791	189	.0190		2,862,627	893,168	4,075,416	125,785	13,956,996	939,500		1,592,546	158,811
Bradford	290	55	.0165	.0035	155,657	16,627	72,195	481	244,960	23,912	\$2,258	10,225	33,057
Bradley	185	10	.025		63,716	63,086	11,915		138,711		3,000	2,725	6,254
Brewer	1,313	70	.0215		844,890	390,835	152,420	61,290	1,449,435	2,600	39,060	35,625	33,230
Burlington	116	10	.009	.0065	61,588	44,934	21,964		128,486	1,090	None	2,975	12,604
Carmel	251	35	.015	.0082	191,567	35,671	50,860		278,098	2,200	None	6,905	36,725
Carroll	128	10	.018	.014	52,857	22,341	18,726		93,924	351	1,094	1,080	15,860
Charleston	267	20	.016	.0025	179,730	19,435	56,603		255,768	11,000	2,227	9,325	34,483
Chester	96	7	.019	.0085	39,912	8,567	12,654	26	61,159		1,900	500	11,529
Clifton	71	8	.024		22,003	22,101	5,169		49,273		1,964	250	4,206
Corinna	279	107	.0182		302,545	23,400	65,165	191	391,301	6,400	1,066	10,100	43,756
Corinth	321	33	.0194		267,565	17,343	101,610	142	386,660	23,000	6,222	7,100	56,440
Dexter	789		.0163		679,630	46,750	316,512	5,160	1,048,052	41,740	None	80,765	49,767
Dixmont	247	20	.011	.012	174,250	12,230	52,567	50	239,097		200	9,150	34,224
Eddington	186	22	.022		97,881	14,139	25,081	355	137,456		234	2,550	16,604
Edinburg	18		.012	.011	2,468	19,541	992		23,001		None		906
Enfield	283	10	.0285		73,154	131,205	19,218	5,095	228,672		1,114	7,365	11,266
Etna	153	25	.02	.012	77,170	12,355	23,268	102	112,895		None	2,550	19,255
Exeter	266	35	.011	.009	202,640	8,555	64,801		276,026	6,600	None	6,050	38,276
Garland	257	31	.0175		210,746	22,744	45,242	55	278,787	4,650	None	5,365	34,192
Glenburn	131	29	.015	.0155	78,505	21,204	23,172	444	123,325		500	200	22,791
Greenbush	154	19	.039		27,740	21,915	9,882		64,770		None	850	8,307
Greenfield	59	2	.041	.03	11,131	14,103	5,909	144	31,287	200	1,235		5,214
Hampden	580	71	.0162	.007	351,369	111,770	76,415	51,572	591,126	2,500	None	8,050	52,429
Hermon	327	34	.011	.005	250,923	36,804	49,344	355	337,426	2,000		1,000	41,549
Holden	152	36	.018	.0056	90,539	18,998	25,535		135,132		385	1,100	21,427
Howland	116		.026		54,170	127,681	24,145	12,741	218,737		15,392	5,605	6,061

Hudson	132	13	.019	.0055	55,378	21,527	16,000	75	92,980	1,000	1,224	800	13,385
Kenduskeag	136	19	.015		103,305	21,045	26,552	561	151,463	2,400	2,968	4,790	15,759
Kingman	236	1	.03		84,755	14,579	62,858		162,192		4,500	7,650	7,855
Lagrange	164	32	.014		115,294	36,270	29,823	2,070	183,457	2,600	None	9,400	16,173
Lee	223	27	.021	.065	77,840	5,105	25,900	105	108,950		None	5,550	19,578
Levant	251		.016	.01	170,390	13,350	48,721		232,461	7,550	Surplus	5,100	32,586
Lincoln	488	20	.0205		240,048	78,226	65,052	12,059	395,376	3,900	3,380	12,650	22,077
Lowell	89	10	.04		26,935	35,271	10,828	7,100	80,134		800	2,350	6,978
Mattamiscontis	13		.02	.0034	3,571	5,975	686		10,232				636
Mattawamkeag	163	7	.023		53,443	38,997	19,565	200	112,205		5,120	4,350	8,005
Maxfield	33	3	.027		7,235	9,366	3,547		20,148	833	462		2,424
Medway	122	14	.028	.075	21,551	19,683	10,981	20,870	73,085		250	2,800	8,101
Milford	237	5	.022		83,933	125,570	21,165	47,279	277,947		5,000	6,000	7,366
Mount Chase	70	3	.0472	.0113	14,916	17,884	5,369		38,169	100	2,000		5,269
Newburgh	233	59	.0131	.0075	181,495	10,340	49,873		241,708	2,600	None	6,075	30,568
Newport	382	40	.023		311,725	59,575	67,965	1,085	440,350	1,000	4,087	28,925	30,420
Old Town	765	300	.029		774,974	494,569	88,918	850	1,359,311	58,640			15,868
Orono	754	28	.031		481,939	44,318	48,092	2,183	576,532		24,231	11,725	18,645
Orrington	345	50	.0142	.0046	259,790	49,530	63,175	1,085	373,580	6,000	1,157	5,175	35,065
Passadumkeag	97	7	.0475		18,485	7,157	7,736		33,378		1,590	955	4,040
Patten	294	6	.0151	.005	252,082	14,246	124,022		391,350	55,400	6,389	25,550	33,702
Plymouth	189	21	.019	.01	115,515	9,545	37,170	660	162,890		None	4,650	22,731
Prentiss	105	17	.026	.0112	29,030	20,510	10,741		60,281			250	10,491
Springfield	149		.02	.015	74,055	5,490	27,242		106,787	2,800	None	6,150	15,892
Stetson	173	15	.0166	.0056	131,945	13,385	41,348		186,678		None	3,100	32,763
Veazie	158	18		.017	87,755	139,175	14,980	3,725	245,635	2,100	250	1,425	8,436
Winn	200	12	.02		72,655	36,925	22,972	1,842	134,394	1,800	390	7,900	11,344
Woodville	54	4	.011	.012	15,790	22,444	6,196		44,430		1,400		6,081
Plantations.													
Drew	27	3	.0075	.015	20,410	26,790	6,810		54,010		None		6,360
Lakeville	23	13	.0023	.0038	13,055	33,628	28,944		75,587	25,000			3,904
No. 2, Grand Falls	14	1	.00575		2,596	43,612	1,126		47,334				1,003
Seboeis	30	5	.0055		6,284	17,939	1,948		26,171		None		1,448
Webster	27	4	.023		4,495	10,734	1,215		16,444				2,315
Stacyville	125	5	.02	.01	24,625	12,321	8,528	4,000	49,474			3,525	5,353
	19,509	1,663			\$17,410,842	\$3,747,074	\$6,426,076	\$377,594	\$27,961,586	\$1,255,641		\$1,977,251	\$1,282,215

STATE ASSESSORS' REPORT.

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									\$740					
Argyle														
Bangor							2,188	\$161,044	268,100	\$9,000		\$23,500	\$100,000	
Bradford														
Bradley														
Brewer							364½	14,565	1,150	700				\$7,900
Burlington														
Carmel														
Carroll														
Charleston														
Chester														
Clifton														
Corinna								95	1,000					
Corinth							2	1,500						
Dexter									2,900			2,000		
Dixmont														
Eddington														
Edinburg														
Enfield														
Etna									850					
Exeter							3	30						
Garland														
Glenburn														
Greenbush									950					
Greenfield														
Hampden									1,620					
Hermon														
Holden							4	600						
Howland														

STATE ASSESSORS' REPORT.

Hudson																				
Kenduskeag																				
Kingman										1,000										
Lagrange																				
Lee																				
Levant																				
Lincoln																				
Lowell																				
Mattamiscontis																				
Mattawamkeag										10,400										
Maxfield																				
Medway																				
Milford										3,580		\$5,000		5,100						
Mount Chase																				
Newburgh																				
Newport										3,550										
Old Town										16,265	800	50,000		8,000						
Orono										1,400										
Orrington							28		3,200	300										
Passadumkeag										290										
Patten			21		\$315					3,500		200								
Plymouth																				
Prentiss																				
Springfield																				
Stetson																				
Veazie									3,200	1,250			102,600							
Winn										2,050										
Woodville																				
Plantations.																				
Drew																				
Lakeville																				
No. 2 Grand Falls																				
Seboeis										1,000										
Webster																				
Stacyville																				
					\$315				\$184,234	\$321,895	\$10,500	\$55,200	\$141,200	\$100,000	\$7,900					

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.....														
Argyle.....											1	\$ 624		
Bangor.....												115,000		\$60,000
Bradford.....														
Bradley.....											2	1,200	1	1,300
Brewer.....							1	\$ 60,000	1	\$35,000				
Burlington.....														
Carmel.....														
Carroll.....														
Charleston.....											4	1,850		
Chester.....														
Clifton.....											1	100	2	375
Corinna.....											3	1,800	6	1,900
Corinth.....											3	1,700	1	600
Dexter.....					18	\$112,610					3	4,100	1	4,000
Dixmont.....											3	1,050		600
Eddington.....											1	1,200	1	80
Edinburg.....								100,000						
Enfield.....														
Etna.....														
Exeter.....														
Garland.....														
Glenburn.....														
Greenbush.....											1	1,000		
Greenfield.....														
Hampden.....														
Hermon.....														
Holden.....											1	200	1	225
Howland.....							1	77,000			1	1 200		

Hudson.....										2	1,950			
Kenduskeag.....											8,100			
Kingman.....														
Lagrange.....														
Lee.....										1	800	2	700	
Levant.....										2	600	2	200	
Lincoln.....				1	15,000					4	4,900	1	200	
Lowell.....										2	1,400	1	†7,500	
Mattamiscontis.....														
Mattawamkeag.....										1	1,700			
Maxfield.....														
Medway.....													†6,950	
Milford.....										3	42,500			
Mt. Chase.....														
Newburg.....										3	300			
Newport.....				6	20,250						1,000	*4	13,500	
Old Town.....					10,775						87,220		2,220	
Orono.....						2	121,000		2	10,000	6	87,500	2	5,000
Orrington.....											4	2,925	2	1,400
Passadumkeag.....										2	2,500			
Patten.....										1	2,800	5	7,975	
Plymouth.....														
Prentiss.....														
Springfield.....										3	1,200	2	1,200	
Stetson.....										1	2,000	1	500	
Veazie.....											27,450			
Winn.....														
Woodville.....														
Plantations.....														
Drew.....														
Lakeville.....														
No. 2, Grand Falls.....														
Seboeis.....										1	800			
Webster.....														
Stacyville.....										2	2,100			
					\$143,635		\$378,000		\$45,000		\$410,769		\$116,425	

*Veneer mill, \$3,000; spring bed factory, \$800; corn factory, \$1,500; condensed milk factory, \$8,200.

†Tannery.

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.	Bicycles.		Carriages.	
				Tons.	Value.					No.	Value.	No.	Value.
Alton.....		\$2,500								1	\$ 25		
Argyle.....										4	185	27	\$ 755
Bangor.....				12,126	\$83,940	\$268,000				216	12,205		65,365
Bradford.....										5	125	42	900
Bradley.....							\$ 468	\$ 193		6	105	22	720
Brewer.....			*\$2,375		8,395		42,425	8,795		145	3,975	99	4,080
Burlington.....												85	2,340
Carmel.....													2,145
Carroll.....													1,095
Charleston.....													33
Chester.....	\$175						450						995
Clifton.....												2	55
Corinna.....							300			1	325		
Corinth.....					242		1,800			23	495	75	3,220
Dexter.....		6,500	4,000				550	100		25	490	102	4,975
Dixmont.....							2,900	725		15	365	69	2,142
Eddington.....										4	80	54	1,385
Edinburg.....										4	465	3	56
Enfield.....										4	465	3	435
Etna.....	200									6	120	40	870
Exeter.....												20	660
Garland.....										7	175		
Glenburn.....												6	150
Greenbush.....							4,385				110		185
Greenfield.....													
Hampden.....			75		1,305		37,985			5	455		1,550
Hermon.....										6	145	115	3,295
Holden.....							175			6	98	50	1,005
Howland.....							21,981	2,000					410

Hudson.....						400							
Kenduskeag.....						400			6	200	18	785	
Kingman.....						16,423	27,282		8	230	56	1,373	
Lagrange.....						1,200	1,200				25	535	
Lee.....						5,000			4	200	87	2,175	
Levant.....									5	125	2	200	
Lincoln.....						5,142	10,133		15	465			
Lowell.....	380	100					7,050		2	80	40	790	
Mattamiscontis.....											2	50	
Mattawamkeag.....						750			4	135			
Maxfield.....											19	195	
Medway.....							14,000						
Milford.....				2,000		42,803	250		4	150	17	1,330	
Mt. Chase.....													
Newburg.....													
Newport.....				100					13	425	76	2,075	
Old Town.....									6	175	90	2,318	
Orono.....							2,481		26	745	165	4,695	
Orrington.....				569½	3,275	800	200	500	32	835	89	3,400	
Passadumkeag.....						50	700	656	7	155	27	445	
Patten.....		4,400					1,750		21	535	25	1,320	
Plymouth.....											18	490	
Prentiss.....													
Springfield.....											38	1,060	
Stetson.....											30	1,030	
Veazie.....									6	215	24	994	
Winn.....									6	150	99	2,505	
Woodville.....													
Plantations.....													
Drew.....						450							
Lakeville.....													
No. 2, Grand Falls.....	80												
Seboeis.....						500							
Webster.....													
Stacyville.....						3,435							
	\$835	\$13,500	\$6,445		\$99,257	\$268,850	\$195,053	\$72,884		\$24,763		\$126,503	

* Brick.

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.....	9	\$235						4	\$1,500		\$8,962
Argyle.....	19	900					\$215	4	800		6,959
Bangor.....		107,180	\$199,050	\$962,420					858,000	\$100,000	4,201,201
Bradford.....	55	1,430		500			600		3,000		72,676
Bradley.....	24	1,450		1,500				3	4,500		11,915
Brewer.....	238	14,045	2,150	23,200	\$19,600		31,475		31,800		213,710
Burlington.....	21	1,115	100		1,740			5	1,775		21,964
Carmel.....		1,470		2,500	915						50,860
Carroll.....	17	340							2,067		18,726
Charleston.....		500		1,000				10		4,000	56,603
Chester.....					201	\$700		6	1,800		12,680
Clifton.....	7	210				400					5,169
Corinna.....	66	2,880		1,800		4,500	1,700		3,500	2,500	65,356
Corinth.....		3,055		1,100				13	3,400	1,000	101,752
Dexter.....	158	9,320	900	9,000	60,775	5,000	1,700		25,000		321,672
Dixmont.....	49	1,601		1,600				7	2,300		52,617
Eddington.....	28	845				1,200		7	4,000		25,436
Eddinburg.....							300	2	300		99,225
Enfield.....		1,612	100					6	3,000		24,313
Etna.....	5	375		75	200			7	1,195		23,370
Exeter.....	25	1,085		1,200					1,850		64,801
Garland.....		400									45,297
Glenburn.....	11	475					200	6	600		23,616
Greenbush.....		750		400					2,000		15,115
Greenfield.....	8	295			150						605,300
Hampden.....		5,255		2,500			3,250		6,500	1,000	127,987
Hermon.....	45	1,710						14	3,400		49,699
Holden.....	26	880		2,000	250				2,650		25,535
Howland.....		829						3	700		36,886

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Hudson.....	5	490					6	1,200		16,075
Kenduskeag.....	25	1,131			848					27,113
Kingman.....	29	1,785					290			62,858
Lagrange.....	20	410			375					31,833
Lee.....	27	850		2,000						26,005
Levant.....	47	1,760	100	1,000				1,200	3,000	48,721
Lincoln.....	53	2,810	650	1,800			300	1,950		77,102
Lowell.....	17	580		650				4,000	1,000	17,928
Mattamiscotis.....				300				750		68,600
Mattawamkeag.....	36	1,700		1,600	425			400		19,765
Maxfield.....		95		200				1,000		3,547
Medway.....								400		31,851
Milford.....	35	2,125		1,600	6,420			2,000		68,444
Mt. Chase.....								1,650		5,369
Newburg.....		630		1,000				400		49,873
Newport.....	79	3,035		2,500	295			3,000		69,050
Old Town.....	80	6,785	800	20,000	1,107			3,500		84,768
Orono.....	99	6,409		24,000	200			25,000	1,500	50,275
Orrington.....	71	2,910		2,000	500	407,680		18,000	250,000	64,260
Passadumkeag.....	18	725		800	60			4,065		7,736
Patten.....	25	1,050		1,371				1,000		124,022
Plymouth.....	23	820						4,600	1,000	37,830
Prentiss.....								1,125		10,741
Springfield.....	25	1,340						800		27,242
Stetson.....	25	855								41,348
Veazie.....	23	1,810		2,300	525			2,700		18,765
Winn.....	26	915	200	1,500				4,000		24,814
Woodville.....	3	115						375		6,196
Plantations.....										
Drew.....										6,810
Lakeville.....								2	400	28,904
No. 2, Grand Falls.....										1,126
Schoeis.....								200		1,948
Webster.....										1,215
Stacyville.....									5	1,169
		\$201,377	\$204,050	\$1,075,806	\$94,586	\$421,780	\$47,129			

PISCATAQUIS COUNTY.

Towns.	Number of polls taxed.	Number of polls not taxed.	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.	Stock in trade.	Live stock.
Abbot.....	157	.....	.0199	.....	\$110,535	\$11,772	\$28,745	\$8,588	\$159,640	\$ 500	\$ 805	\$4,350	\$22,255
Atkinson.....	160	12	.015	.007	93,471	16,283	28,016	.....	137,770	1,980	2,000	700	25,188
Blanchard.....	56	4	.021	.....	22,005	25,210	7,729	1,000	55,944	350	686	400	4,721
Brownville.....	431	8	.02	.....	197,694	87,045	41,517	24,349	350,605	1,000	9,202	10,150	17,431
Dover.....	576	25	.0198	.....	465,153	53,435	167,466	4,075	690,129	35,975	8,850	68,200	43,250
Foxcroft.....	459	15	.013	.....	335,750	66,590	134,970	10,625	547,935	19,620	None	72,250	25,708
Greenville.....	302	3	.012	.....	203,870	30,558	77,041	1,420	312,889	3,700	54	25,650	18,393
Guilford.....	425	.....	.018	.....	373,135	20,645	121,035	555	515,370	4,800	4,702	29,350	25,340
Medford.....	73	5	.0235	.....	32,348	18,089	9,102	.....	59,539	.....	164	.....	8,702
Milo.....	297	26	.019	.....	224,095	44,750	54,848	5,687	329,380	6,800	8,308	19,850	25,545
Monson.....	351	.....	.0256	.....	101,770	65,745	30,540	19,760	217,815	8,300	10,569	5,970	13,710
Orneville.....	111	12	.03	.....	34,055	43,260	7,326	662	85,303	600	3,000	500	6,888
Parkman.....	210	.....	.0123	.011	156,180	21,775	33,863	619	212,437	3,600	None	900	28,538
Sangerville.....	357	.....	.015	.006	276,440	18,420	85,275	500	380,635	7,650	None	8,295	31,086
Sebec.....	181	.....	.025	.....	106,825	15,360	37,019	80	159,284	5,650	2,351	6,200	23,349
Shirley.....	75	4	.0245	.....	21,756	36,845	7,253	3,205	69,059	1,400	None	775	4,830
Wellington.....	131	17	.02275	.016	60,865	3,495	22,870	.....	87,230	1,600	2,000	1,000	19,093
Williamsburg.....	34	3	.0165	.0065	12,533	16,774	4,443	.....	33,750	.....	253	.....	3,785
Willimantic.....	136	9	.022	.....	26,150	46,967	9,382	13,485	95,984	.....	167	1,100	8,168
Plantations.													
Bowerbank.....	17	3	.006	.....	4,820	16,522	1,429	.....	22,771	.....	.....	.....	1,382
Elliottsville.....	14	1	.02	.....	4,276	33,259	1,163	2,015	40,713	.....	.....	.....	1,039
Kingsbury.....	30	13	.0045	.....	7,845	48,885	4,366	61	61,157	.....	None	175	4,232
	4,583	160			\$2,871,571	\$741,684	\$915,398	\$96,686	\$4,625,339	\$103,525		\$255,215	\$362,633

PISCATAQUIS COUNTY—CONTINUED.

Towns.	Railroad stock.		Street railroad company stock.		Railroad bonds.		Other bonds.		Bank stock.		Trust company stock.	
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Abbot.....									6	\$600		
Atkinson.....												
Blanchard.....												
Brownville.....									10	1,300		
Dover.....										17,375		
Foxcroft.....									147	14,700		
Greenville.....										16,400		
Guilford.....									408	40,800		
Medford.....												
Milo.....												
Monson.....									8	800		
Orneville.....												
Parkman.....												
Sangerville.....									77	7,700		
Sebec.....												
Shirley.....												
Wellington.....												
Williamsburg.....												
Willimantic.....												
Plantations.												
Bowerbank.....												
Elliottsville.....												
Kingsbury.....												
										\$99,675		

PISATAQUIS 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.....									\$1,400					
Atkinson.....														
Blanchard.....									16,600					
Brownville.....											\$10,800	\$8,000		
Dover.....									6,200		6,000			
Foxcroft.....									900					
Greenville.....									3,500					
Guilford.....														
Medford.....														
Milo.....														
Monson.....														
Orneville.....									150					
Parkman.....														
Sangerville.....							8	\$ 46						
Sebec.....								750						
Shirley.....														
Wellington.....														
Williamsburg.....														
Willimantic.....														
Plantations.														
Bowerbank.....														
Elliottsville.....														
Kingsbury.....														
								\$790	\$28,750		\$16,800	\$8,000		

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.....						\$1,500						\$ 400		\$600
Atkinson.....												3 1,500		
Blanchard.....												1 1,000		
Brownville.....												7,000		1,500
Dover.....					12	51,000						2 3,000		
Foxcroft.....					5	27,400							*4	18,500
Greenville.....												2 3,300	2	4,200
Guilford.....					6	60,000						900	2	4,000
Medford.....														
Milo.....												1 2,000	6	5,700
Monson.....														
Orneville.....												2 1,000	2	5,500
Parkman.....												2 650	1	200
Sangerville.....					10	54,000						3 1,600	4	1,200
Sebec.....												2 1,600	3	3,000
Shirley.....												1 2,000		2,300
Wellington.....														
Williamsburg.....														
Willimantic.....												1 800	1	13,260
Plantations.														
Bowerbank.....														
Elliottsville.....														
Kingsbury.....														
						\$193,900						\$26,750		\$59,900

*Veneer mill, \$1,000; piano factory, \$3,500; spool mill, \$10,000; corn factory, \$1,000; planing mill, \$3,000.

STATE ASSESSORS' REPORT.

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.	Bicycles.		Carriages.	
				Tons.	Value.					No.	Value.	No.	Value.
Abbot								†\$8,588		9	\$225		
Atkinson										6	148		
Blanchard	\$1,500						\$2,600					17	\$360
Brownville	2,500		\$24,000				1,317				1,198		1,775
Dover										46	1,156		1,485
Foxcroft	500						3,700	1,050			1,605		955
Greenville					\$8,303		1,400			15	350		625
Guilford		\$4,000	8,000				1,000			23	595	81	2,895
Medford							400						
Milo	3,000						6,120			6	200		
Monson	150	*19,675			150		290			11	245	23	390
Orneville													
Parkman										4	93		
Sangerville			26,500							23	495	6	200
Sebec					†800		1,100			23			
Shirley							3,205					3	75
Wellington												57	756
Williamsburg												18	658
Willimantic							13,385			6	155		
Plantations.													
Bowerbank													
Elliottsville										1	35		
Kingsbury											20		
	\$7,650	\$23,675	\$58,500		\$9,253		\$34,517	\$9,638			\$6,520		\$10,174

*Slate.

†Steamboat.

‡Wood, bark and slate.

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	15	\$815		\$ 300							\$37,333
Atkinson				1,500				10	\$1,500		28,016
Blanchard	11	298		400				1	500		8,729
Brownville		5,195		1,225		\$16,000			3,800		65,866
Dover	35	2,600	\$1,500				15,300	11	9,200		171,541
Foxcroft	46	3,295	2,210			1,600	2,000	5	6,000	\$5,000	145,595
Greenville	53	2,055	2,185	1,200		17,500	1,000	4	2,000		78,461
Gulford	74	4,310	500	1,500		35,500			16,000		121,590
Medford								4	300		9,102
Milo	33	1,610			\$410			6	7,500		60,535
Monson	27	670		1,865	150			7	1,335	1,000	50,300
Orneville				1,491					950		7,988
Parkman	32	1,531						12	950		34,482
Sangerville	66	2,825			984	54,000	375		7,900		85,775
Sebec				400		1,000		2			37,099
Shirley		155			18			2	1,100		10,458
Wellington	23	421		100				8	800		22,870
Williamsburg						275		2	300		4,443
Willimantic	16	555		500					1,200		22,867
Plantations.											
Bowerbank								2	700		1,429
Elliottsville					2,266		160	1	200		3,178
Kingsbury								3	550		4,427
		\$26,335	\$6,395	\$10,481	\$3,828	\$125,875	\$18,835				

STATE ASSESSORS' REPORT.

SAGADAHOC COUNTY.

Towns.	Number of polls taxed.	Number of polls not taxed.	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.	Stock in trade.	Live stock.
Arowsic	51	5	.0175	.0026	\$ 32,297	\$ 16,497	\$ 11,321	\$ 1,200	\$ 61,315	.....	\$ 1,008	.....	\$ 4,230
Bath	2,393	46	.0225	.....	3,272,894	230,116	2,309,430	66,910	5,879,350	\$802,462	401,050	\$335,235	60,320
Bowdoin	230	.....	.0169	.....	202,195	32,345	35,489	513	270,542	1,500	950	2,525	28,977
Bowdoinham	338	52	.0186	.....	372,165	95,820	79,560	395	547,940	3,600	8,148	14,875	34,635
Georgetown	191	.....	.025	.....	121,880	52,120	17,420	.....	191,420	.....	19,223	3,300	6,500
Perkins	23	3	.008	.....	15,950	22,300	7,341	1,025	46,616	500	None	.....	1,637
Phippsburg	368	.....	.0235	.....	173,396	106,437	75,252	2,668	357,753	2,500	18,888	7,030	14,086
Richmond	687	22	.0195	.....	673,231	173,290	251,951	11,295	1,109,767	36,700	14,000	53,275	37,582
Topsham	537	12	.017	.....	386,706	313,173	94,452	26,558	820,889	13,500	13,404	5,260	29,312
West Bath	75	6	.015	.....	69,025	27,780	65,907	.....	162,712	.....	1,467	.....	12,153
Woolwich	238	37	.0194	.....	190,725	53,695	64,381	556	309,357	9,865	8,525	2,550	21,790
	5,131	183			\$5,510,464	\$1,123,573	\$3,012,504	\$111,120	\$9,757,661	\$870,627		\$424,050	\$251,222

SAGADAHOC COUNTY--CONTINUED.

Towns.	Railroad stock.		Street railroad company stock.		Railroad bonds.		Other bonds.		Bank stock.		Trust company stock.	
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Arowsic									10	\$1,000		
Bath								\$24,037	4,294	475,020	111	\$11,200
Bowdoin									14	1,500		
Bowdoinham									66 ¹ / ₂	7,440		
Georgetown	40	\$2,700							5	380		
Perkins												
Phippsburg									73	7,300		
Richmond									812 ¹ / ₂	81,210		
Topsham									256 ¹ / ₂	28,010		
West Bath									288	28,800		
Woolwich							3	1,400	239 ¹ / ₂	18,605		
		\$2,700						\$25,437		\$649,265		\$11,200

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.....							555	\$27,750	\$68,200	\$2,000		\$60,000		\$123,900
Bowdoin.....														
Bowdoinham.....														
Georgetown.....							8	400						
Perkins.....														
Phippsburg.....								2,456						
Richmond.....									2,000					
Topsham.....														
West Bath.....										\$27,200				
Woolwich.....							30	1,500						
								\$32,100	\$70,200	\$2,000	\$27,200	\$60,000		\$123,900

* Gas companies property included.

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.....											3	25,000	2	\$11,000
Bowdoin.....														
Bowdoinham.....											3	6,000	2	3,000
Georgetown.....											1	300		
Perkins.....														
Phippsburg.....														
Richmond.....								\$60,000						
Topsham.....														
West Bath.....											2	800		
Woolwich.....														
								\$60,000				\$37,100		\$14,000

STATE ASSESSORS' REPORT.

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.	Bicycles.		Carriages.	
				Tons.	Value.					No.	Value.	No.	Value.
Arrowsic.....				613 $\frac{3}{4}$	\$1,291		\$6,000						
Bath.....				40,623 $\frac{1}{4}$	482,616		50,000			103	\$4,120	476	\$28,815
Bowdoin.....				16	104								
Bowdoinham.....				585	5,165		5,100			10	229	53	2,300
Georgetown.....				208	2,060							69	850
Perkins.....					625		800					4	160
Phippsburg.....				3,767	37,000		1,206					186	3,592
Richmond.....				3,340	26,011					32	1,088	130	5,310
Topsham.....	\$850			62	1,022		3,920	\$14,150	\$4,100	32	1,025	16	1,070
West Bath.....		\$200		150 $\frac{1}{4}$	2,254								
Woolwich.....				873 $\frac{3}{4}$	7,672	\$150							300
	\$850		\$200		\$565,820	\$150	\$67,026	\$14,150	\$4,150		\$6,462		\$42,397

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.....											\$ 12,521
Bath.....	438	\$43,365	\$31,400	\$21,000				\$33,000			2,376,340
Bowdoin.....	29	1,100									270,542
Bowdoinham.....	120	6,435		1,000	\$185	\$4,000		3,500			79,955
Georgetown.....		1,230		445				2,070			17,420
Perkins.....	6	325			79			400			8,366
Phippsburg.....	68	2,750		2,250				2,200			77,920
Richmond.....	141	9,875	900	2,500			\$15,000	1,500			263,246
Topsham.....	76	4,755	1,800	2,000	12,886	30,000		5,000			121,010
West Bath.....				200	22,700			1,200			65,907
Woolwich.....				5,920	1,255		1,325		4		64,937
		\$69,835	\$34,100	\$35,315	\$37,105	\$34,000	\$16,325		8	3,600	

STATE ASSESSORS' REPORT.

SOMERSET COUNTY.

Towns.	Number of polls taxed.	Number of polls not taxed.	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.	Stock in trade.	Live stock.
Anson.....	516	10	.03	.0035	\$415,552	\$71,210	\$88,263	\$3,945	\$578,370	\$4,025	\$82,883	\$22,350	\$51,708
Athens.....	243	44	.0165	.....	193,190	24,290	64,679	415	284,574	12,100	3,000	4,350	44,044
Bingham.....	230	19	.022	.....	155,735	25,510	52,374	1,600	235,279	6,627	3,605	15,115	23,397
Cambridge.....	108	.....	.0212	.0084	78,275	5,491	27,437	390	111,593	5,400	None	1,975	16,090
Canaan.....	271	23	.0207	.0022	221,812	14,555	41,128	.....	277,495	3,950	1,222	4,600	31,048
Concord.....	99	12	.015	.014	36,660	12,223	8,582	629	58,094	.....	1,856	.....	8,954
Cornville.....	192	35	.015	.0393	207,925	30,075	43,451	562	282,313	2,250	383	875	35,243
Detroit.....	154	14	.0183	.005	100,135	7,760	23,332	.....	131,227	4,200	1,645	1,780	15,757
Embsden.....	154	14	.026	.008	161,828	20,605	25,993	125	208,551	.....	.....	.....	20,868
Fairfield.....	953	15	.015	.0042	855,640	76,040	313,515	3,450	1,248,645	20,950	40,846	62,400	57,075
Harmony.....	155	34	.022	.009	111,425	18,005	38,439	22	167,891	3,700	2,783	3,600	28,206
Hartland.....	275	.....	.017	.....	259,005	28,930	93,510	.....	381,445	980	19,363	44,953	23,542
Madison.....	666	60	.0155	.....	775,030	101,379	343,045	7,754	1,227,208	14,065	3,274	40,035	62,297
Mercer.....	149	13	.....	.....	106,425	15,010	34,682	875	156,992	.....	3,159	3,500	27,972
Moscow.....	139	4	.02	.007	51,988	28,661	13,820	.....	94,419	.....	948	.....	13,258
New Portland.....	270	12	.018	.008	178,590	12,825	75,340	.....	266,755	8,725	None	8,150	39,730
Norridgewock.....	443	22	.022	.0035	390,750	48,055	101,485	2,195	542,485	7,150	51,780	24,100	53,985
Palmyra.....	238	31	.0125	.....	227,495	40,575	47,338	.....	315,408	4,500	None	650	42,188
Pittsfield.....	701	104	.0208	.....	730,945	68,480	156,105	8,700	964,230	.....	20,461	37,850	39,025
Ripley.....	127	21	.014	.011	87,905	10,413	20,720	.....	119,040	400	None	1,760	17,770
St. Albans.....	300	32	.0138	.....	280,435	25,743	86,305	.....	392,485	17,390	1,296	8,050	50,770
Skowhegan.....	1,393	.....	.0157	.....	2,077,805	143,620	916,093	42,675	3,180,193	235,800	35,648	186,050	90,930
Smithfield.....	123	17	.019	.....	82,825	17,365	21,104	.....	121,296	600	None	1,180	18,626
Solon.....	273	34	.0165	.....	240,275	19,485	61,905	.....	321,665	6,700	765	10,200	31,417
Starks.....	192	22	.017	.0067	135,265	23,165	32,405	165	191,000	.....	9,314	750	26,887

Plantations.													
Brighton.....	99	24	.019	.023	33,308	7,275	21,459	48	62,090	2,200	1,669	1,300	13,742
Carratunk.....	78	2	.0063	.....	45,608	11,480	15,250	.....	72,338	2,000	.....	1,850	8,840
Dead River.....	30	3	.0075	.015	12,900	7,350	3,133	.....	23,383	.....	.....	.....	3,133
Dennistown.....	20	.....	.....	.....	5,845	22,539	1,908	.....	30,292	.....	.....	.....	1,909
Flagstaff.....	30	1	.002667	.....	14,145	10,535	2,334	.....	27,014	.....	.....	1,110	2,334
Highland.....	19	5	.0074	.02	4,360	9,059	2,133	.....	15,552	.....	.....	.....	2,135
Jackman.....	136	1	.....	.....	41,916	24,786	18,600	948	86,250	.....	314	10,967	7,156
Lexington.....	59	2	.022	.0225	19,765	14,440	9,019	18	43,242	.....	1,977	.....	8,437
*Mayfield.....	27	.....	.015	.....	6,425	28,361	2,953	36	37,775	.....	.....	.....	2,953
Moose River.....	80	2	.....	.05	31,894	27,360	7,354	.....	66,608	.....	None	.....	6,619
*No. 1, R. 2, W. K. R..	35	.....	.....	.....	13,410	2,970	5,988	240	22,608	.....	.....	.....	5,660
The Forks.....	56	4	.013	.....	17,197	24,050	4,881	925	47,053	.....	.....	825	4,761
West Forks.....	42	6	.0073	.....	13,815	21,715	2,706	360	38,596	.....	50	300	2,361
	9,073	642			\$8,425,513	\$1,101,394	\$2,828,770	\$75,777	\$12,431,454	\$363,712		\$500,565	\$940,777

*Former valuation.

SOMERSET COUNTY—CONTINUED.

Towns.	Railroad stock.		Street railroad company stock.		Railroad bonds.		Other bonds.		Bank stock.		Trust company stock.	
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Anson.....									53	\$5,180		\$300
Athens.....									20	2,060		
Bingham.....									35	3,500		
Cambridge.....									10	1,000		
Canaan.....												
Concord.....												
Cornville.....									14	1,400		
Detroit.....									3	300		
Emden.....												
Fairfield.....					1	\$500			995	99,800	10	1,000
Harmony.....									30	3,000		
Hartland.....									546	48,670	299	20,930
Madison.....												
Mercer.....												
Moscow.....												
New Portland.....												
Norridgewock.....									98	9,800	30	3,000
Palmyra.....												
Pittsfield.....									403	40,175		
Ripley.....												
St. Albans.....	1	\$100							63	6,300		
Skowhegan.....				\$4,800				23,000		253,760		
Smithfield.....									3	300		
Solon.....												
Starks.....									33	2,970		

Plantations.											
Brighton.....											
Carratunk.....											
Dead River.....											
Dennistown.....											
Flagstaff.....								6	600		
Highland.....											
Jackman.....											
Lexington.....								6	600		
Mayfield.....											
Moose River.....											
No. 1, R. 2, W. K. R.....											
The Forks.....											
West Forks.....											
		\$100		\$4,800		\$500		\$23,000		\$479,355	
										\$25,230	

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.....								\$1,180						
Athens.....														
Bingham.....														
Cambridge.....														
Canaan.....														
Concord.....														
Cornville.....														
Detroit.....									\$300					
Emden.....														
Fairfield.....									6,000	*\$25,000	\$5,000			
Harmony.....														
Hartland.....							20	2,000						
Madison.....							98	2,480			300			
Mercer.....														
Moscow.....														
New Portland.....														
Norridgewock.....														
Palmyra.....														
Pittsfield.....														
Ripley.....							14	70						
St. Albans.....							20	100						
Skowhegan.....				\$4,415				400		6,000	5,000	30,000		\$17,000
Smithfield.....														
Solon.....														
Starks.....														

Plantations.....													
Brighton.....													
Carratunk.....													
Dead River.....													
Dennistown.....													
Flagstaff.....													
Highland.....													
Jackman.....													
Lexington.....													
Mayfield.....													
Moose River.....													
No. 1, R. 2, W. K. R.....													
The Forks.....													
West Forks.....													
				\$4,415		\$22,000		\$6,230	\$6,300	\$31,000	\$10,300	\$30,000	\$17,000

* Street railroad and electric light company property.

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.	Bicycles.		Carriages.	
				Tons.	Value.					No.	Value.	No.	Value.
Anson					\$4,000			\$200					\$1,065
Athens			\$100										1,520
Bingham							\$1,800						285
Cambridge							175						2,472
Canaan													425
Concord													
Cornville							1,460						80
Detroit		\$50					100						24
Embsen													
Fairfield		3,000					65,000						
Harmony									\$ 800				
Hartland									2,100				
Madison			87,600				65,000						
Mercer													
Moscow													
New Portland							1,400						
Norridgewock													
Palmyra													
Pittsfield	\$19,200	6,250	9,250				1,500						
Ripley													
St. Albans							250						
Skowhegan	43,300	1,100	43,300		6,183		7,905	6,470	22,000	221	6,175	211	10,225
Smithfield													
Solon										29	755		
Starks							175			1	50	52	1,253

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		\$1,200	\$400			\$10,000	\$1,400		\$3,000	\$1,000	\$91,608
Athens		980		\$400		3,000	1,350	15	1,675	2,000	65,094
Bingham	36	1,545	475		\$120				4,700		53,974
Cambridge	26	715									27,827
Canaan		1,105		2,510					3,600		41,128
Concord	4	132		300				4	300		9,211
Cornville		1,030						15	1,800		43,313
Detroit	24	635		1,200				5	1,400		23,332
Embsden						71,200		7	1,200		26,118
Fairfield	45	3,960		2,000		32,000			16,500		316,965
Harmony		760		800		500	400		2,600		38,461
Hartland	48	3,005		1,290	12,000	21,200			2,445		93,510
Madison	90	3,712	1,250		500	132,000			18,000		350,799
Mercer	26	1,105		400				6	250		35,557
Moscow	13	330						6	1,335		13,820
New Portland	30	930									75,340
Norridgewock	17	5,170									103,686
Palmyra				1,200							47,338
Pittsfield	132	6,125	500	875		57,600					164,805
Ripley	14	360		600				5	1,850		20,720
St. Albans	68	2,320		2,500		3,500		15	4,500		86,305
Skowhegan	250	18,753	15,500	8,750					42,000		958,768
Smithfield	16	400		390				6	1,535		21,106
Solon	12	930				4,000			1,770		61,905
Starks	19	535					7,564	13	1,800		32,570

Plantations.									
Brighton	10	465	300	3,000			9	750	21,507
Carratunk									15,250
Dead River									3,133
Dennistown							1	200	1,908
Flagstaff							1	350	2,334
Highland							1	300	2,133
Jackman							1	300	18,600
Lexington									9,037
Mayfield									
Moose River							1	500	7,354
No. 1, R. 2, W. K. R.									
The Forks	4	220						600	5,806
West Forks	3	120					2	800	3,066
		\$56,544	\$18,125	\$23,515	\$15,620	\$335,000	\$11,414		

WALDO COUNTY.

Towns.	Number of polls taxed.	Number of polls not taxed.	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.	Stock in trade.	Live stock.
Belfast.....	1,347	57	.0195	.....	\$1,890,015	\$122,070	\$846,596	\$10,705	\$2,869,386	\$146,175	\$611,800	\$303,250	\$68,812
Belmont.....	123	3	.021	.0081	71,268	11,150	10,971	54	93,443	200	6,062	775	9,442
Brooks.....	209	21	.018	.008	189,145	13,905	39,835	1,461	244,346	600	7,077	8,325	24,135
Burnham.....	212	32	.02	.007	129,265	27,973	31,607	.....	188,845	1,400	17,736	5,410	19,727
Frankfort.....	283	.....	.016	.01	140,935	19,530	34,660	.....	195,125	.....	5,577	4,950	21,080
Freedom.....	139	15	.0135	.009	112,740	14,275	27,072	773	154,860	400	2,338	5,050	18,825
Islesborough.....	205	43	.0165	.0032	104,218	137,356	41,470	2,484	285,528	.....	2,060	2,175	7,701
Jackson.....	130	24	.02	.....	93,955	14,635	28,110	300	137,000	200	None	1,000	25,522
Knox.....	164	.....	.012	.007	146,620	17,995	32,266	.....	196,881	500	.....	1,150	29,040
Liberty.....	191	14	.017	.0062	137,935	23,750	37,490	.....	199,175	3,275	None	8,470	22,645
Lincolnton.....	308	56	.015	.007	216,427	35,290	33,855	389	285,961	1,300	None	4,073	29,670
Monroe.....	269	35	.016	.011	180,169	18,424	49,905	423	248,921	387	Surplus	4,925	40,155
Montville.....	288	32	.0125	.0052	209,350	25,220	56,062	397	291,035	6,520	ne	4,750	33,640
Morrill.....	116	15	.018	.....	95,062	4,386	34,749	.....	134,197	12,138	ne	3,095	14,628
Northport.....	151	38	.015	.0051	111,240	125,385	17,775	847	255,247	1,200	4,450	750	13,816
Palermo.....	221	10	.032	.....	99,818	20,145	33,859	.....	153,822	1,250	.....	2,460	28,894
Prospect.....	192	13	.0114	.063	125,563	19,358	21,889	5,050	171,860	.....	1,469	2,300	17,008
Searsport.....	357	43	.0158	.....	367,669	64,740	164,950	6,646	694,005	1,500	None	16,550	21,552
Searsmont.....	286	32	.012	.0039	239,890	21,575	40,913	212	302,590	200	None	6,800	26,457
Stockton Springs.....	238	43	.02	.....	177,594	43,823	24,982	700	247,099	.....	3,919	3,400	13,605
Swanville.....	166	13	.0135	.0075	102,954	15,119	21,890	455	140,418	400	None	2,440	17,886
Thorndike.....	131	19	.013	.0055	142,190	21,203	36,639	.....	199,432	3,700	500	6,200	23,229
Troy.....	198	32	.0118	.0333	133,075	12,080	48,590	240	243,985	8,400	.....	2,800	34,868
Unity.....	224	51	.024	.01	210,750	18,861	41,313	1,194	272,118	.....	None	7,050	30,678
Waldo.....	136	21	.02	.01	97,743	22,120	17,049	.....	136,912	500	1,500	200	14,824
Winterport.....	497	23	.0129	.01	399,670	39,635	113,579	1,818	554,702	21,900	None	30,123	46,181
	6,781	685			\$5,975,260	\$910,003	\$1,887,482	\$34,148	\$8,806,893	\$212,145		\$438,475	\$646,995

WALDO COUNTY—CONTINUED.

Towns.	Railroad stock.		Street railroad company stock.		Railroad bonds.		Other bonds.		Bank stock.		Trust company stock.	
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Belfast.....								\$1,100	1,334	\$157,760	48	\$4,640
Belmont.....												
Brooks.....	*200	\$15,000							14	1,400		
Burnham.....												
Frankfort.....												
Freedom.....									9	1,200		
Islesborough.....									4	400	5	500
Jackson.....												
Knox.....									8	800		
Liberty.....									1	100		
Lincolnton.....									35	3,500		
Monroe.....									4	400		
Montville.....										6,845		
Morrill.....									23	2,120		
Northport.....									6	600		
Palermo.....												
Prospect.....												
Searsport.....									582	67,545		
Searsmont.....									18	1,800		
Stockton Springs.....									10½	1,050		
Swanville.....												
Thorndike.....									16	1,600		
Troy.....												
Unity.....									34	3,250		
Waldo.....									7	700		
Winterport.....									22	2,200		
		\$15,000						\$1,100		\$253,270		\$5,140

*Railroad stock owned by town.

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.....							5	\$500	\$8,550		\$6,500	\$13,420		
Belmont.....														
Brooks.....									1,600					
Burnham.....														
Frankfort.....														
Freedom.....														
Islesborough.....								*1,125						
Jackson.....														
Knox.....														
Liberty.....														
Lincolnville.....														
Monroe.....														
Montville.....														
Morrill.....														
Northport.....														
Palermo.....														
Prospect.....														
Searsport.....							5	500						
Searsmont.....							20	500						
Stockton Springs.....														
Swanville.....														
Thorndike.....														
Troy.....														
Unity.....														
Waldo.....									450					
Winterport.....								600			20,000			
								\$3,225	\$10,600		\$26,800	\$13,420		

*Steamboat company stock.

†Including gas company property.

WALDO COUNTY—CONTINUED.

Towns.	Cotton mills, white.		Cotton mills, colored.		Woolen mills.		Pulp mills.		Paper mills.		Saw mills.		Other mills.	
	Spin.	Value.	Spin.	Value.	Sets.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Belfast.....											2	\$2,000	3	\$10,700
Belmont.....											1	1,700		
Brooks.....											1	1,000	2	2,100
Burnham.....											1	1,500		
Frankfort.....														
Freedom.....											2	2,300	4	3,900
Islesborough.....														
Jackson.....											2	625		
Knox.....											1	1,000		
Liberty.....														
Lincolnton.....														
Monroe.....											3	850	2	700
Montville.....											3	1,200		
Morrill.....											3	2,525	*2	300
Northport.....														
Palermo.....														
Prospect.....											1	800		
Searsport.....											3	2,000	3	2,000
Searsmont.....											1	750	6	3,700
Stockton Springs.....											1	75		
Swanville.....											2	1,050		
Thorndike.....											2	1,450		
Troy.....														
Unity.....											3	2,500	3	1,500
Waldo.....														
Winterport.....											1	1,000	3	1,200
												\$24,325		\$26,100

*Rake factory, grist mill.

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.	Bicycles.		Carriages.	
				Tons.	Value.					No.	Value.	No.	Value.
Belfast	\$23,900			1,713	\$8,779	\$22,700			\$20,000	89	\$3,115	650	\$30,645
Belmont										4	96	7	170
Brooks	1,150		\$475					\$500		11	550	45	1,515
Burnham							\$270						
Frankfort												38	1,705
Freedom			1,500				150			4	70		
Islesborough				4,305 $\frac{1}{2}$	24,480					23	420	26	810
Jackson										6	180	19	585
Knox												23	485
Liberty												64	1,660
Lincolnville													
Monroe	100						200					73	2,105
Montville			75									51	2,185
Morrill										6	152	136	1,799
Northport												29	1,000
Palermo		\$283								2	42	15	528
Prospect	1,200					250							
Searsport	4,000			9,003	51,419	8,800	1,600			13	385	27	1,400
Searsmont							900			4	85	120	2,870
Stockton Springs				636 $\frac{1}{2}$	3,458	400				11	315	49	1,370
Swanville					184							16	455
Thorndike										4	105	12	315
Troy										1	25	55	1,677
Unity												22	930
Waldo										2	20	18	380
Winterport	3,713			512	2,013	8,200				8	335	76	3,835
	\$34,063	\$283	\$2,050		\$90,333	40,350	\$3,120	\$500	\$20,000		\$5,895		\$58,424

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	284	\$17,050	\$23,625		\$71,850			17	\$21,000		\$857,301
Belmont	19	562						5	1,075		11,025
Brooks	49	1,991			1,805						41,296
Burnham				\$ 600	300			9	2,400		31,607
Frankfort	30	1,425		1,200	5,500				2,914		34,660
Freedom	15	625			25					\$1,500	27,845
Islesborough	46	1,990		2,000	*4,352				2,000		3,954
Jackson	20	923		200				5	2,500		22,410
Knox	24	540			751						32,266
Liberty	36	1,050			290			9	3,000		37,490
Lincolnton					100				3,000		34,244
Monroe	53	1,765		2,900	300	\$300		12	3,200		50,323
Montville	56	1,920		1,050	520		\$800				56,465
Morrill	32	801			20			4	1,000		34,749
Northport	26	895					5,000	6	2,500		12,622
Palermo	12	402						11	1,800		33,859
Prospect	40	1,835		400					1,923		26,939
Searsport	62	4,045	5,000	4,750	100		5,410		13,750		171,596
Searsmont	55	1,790		223					3,575		41,125
Stockton Springs	39	1,584		1,000					3,000		25,682
Swanville	45	980						7	2,766		22,345
Thorndike	37	890		900				7	1,500		36,039
Troy	34	1,060		1,500		245	300		2,000		48,830
Unity	12	599					1,849	6	600		42,507
Waldo	22	425							700		136,912
Winterport	40	4,095	400	2,000			5,500		3,500		115,397
		\$48,042	\$20,025	\$18,723	\$85,913	\$545	\$18,859				

* Boats.

WASHINGTON COUNTY.

Towns.	Number of polls taxed.	Number of polls not taxed.	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.	Stock in trade.	Live stock.
Addison	271	21	.0235	.0047	\$118,174	\$16,597	\$40,598	\$1,085	\$176,454	\$1,700	\$525	\$8,509	\$14,012
Alexander	89	12	.01	.011	35,400	7,807	13,660	14	56,881	300	813	75	11,213
Baileyville	64	2	.013	.015	24,795	28,826	8,485	.....	62,106	.....	.....	.....	7,860
Baring	164	5	.019	.....	35,940	17,837	19,631	.....	73,408	350	None	4,250	3,313
Bedington	32	4	.023	.0088	9,263	19,957	2,907	260	32,387	.....	1,160	150	2,647
Brookton	93	1	.0163	.....	23,565	43,675	11,195	15,275	93,710	400	None	3,150	7,580
Calais	1,969	.....	.0185	.....	1,726,763	138,545	984,417	84,415	2,934,140	292,000	122,000	277,300	48,738
Centerville	23	1	.0153	.....	9,847	31,962	3,592	.....	45,401	.....	.....	.....	3,124
Charlotte	90	4	.014	.0085	52,505	8,800	11,494	.....	72,799	.....	.....	.....	11,810
Cherryfield	418	12	.023	.023	345,512	16,235	130,429	75	492,251	10,000	.....	20,000	21,199
Columbia	135	14	.028	.....	45,279	16,551	28,880	147	90,857	.....	.....	650	9,482
Columbia Falls	165	7	.0226	.0035	82,327	23,652	35,237	2,210	143,426	2,712	2,218	4,505	8,824
Cooper	71	4	.013	.013	24,451	7,800	8,736	.....	40,987	.....	None	.....	7,241
Crawford	43	1	.014	.011	9,230	6,962	5,850	.....	22,142	.....	None	.....	4,433
Cutler	158	16	.06	.....	36,626	21,390	12,971	450	71,437	.....	10,110	825	6,465
Danforth	310	.....	.034	.....	107,805	50,269	45,595	13,925	217,594	.....	1,381	11,200	16,425
Denblos	25	.....	.014	.009	7,089	2,491	.....	.....	18,229	.....	706	.....	1,142
Dennysville	163	10	.0155	.....	76,232	1,444	73,087	.....	150,764	10,262	None	9,760	7,944
East Machias	369	.....	.0165	.....	213,187	30,449	119,890	7,920	371,446	2,800	.....	17,775	20,854
Eastport	1,030	.....	.0215	.....	1,074,215	41,250	492,865	28,390	1,636,720	.....	47,362	257,370	15,126
Edmunds	102	5	.02	.0085	18,590	31,291	3,817	7,034	60,732	.....	Surplus	.....	3,817
Forest City	61	1	.031	.....	6,558	36,681	4,089	9,322	56,641	.....	None	6,300	2,165
Harrington	264	22	.0189	.....	157,698	19,590	46,784	1,075	225,147	750	None	3,815	14,302
Jonesboro	138	.....	.023	.....	46,708	29,536	11,853	10,913	99,010	.....	.....	575	6,698
Jonesport	459	39	.0145	.....	232,228	48,846	109,029	5,756	395,859	7,400	None	19,155	10,972
Lube	656	19	.0175	.....	392,311	23,203	146,770	2,549	564,833	30,625	4,550	30,355	28,111
Machias	527	24	.0206	.....	440,914	24,909	250,140	3,455	719,418	23,400	None	55,025	23,456

Machiasport	314	31	.025	.....	\$108,685	\$25,001	\$34,059	\$2,190	\$169,935	.....	.....	\$5,900	\$10,465
Marion	30	2	.04	.....	8,596	12,647	3,772	.....	25,015	.....	None	.....	2,293
Marshfield	60	5	.014	.....	33,707	13,835	7,005	7,000	61,547	.....	None	.....	4,513
Meddybemps	53	.....	.006	.012	18,240	4,393	6,358	.....	28,991	\$100	.....	.....	5,522
Milbridge	462	21	.0245	.....	283,784	31,546	59,154	2,545	377,029	.....	\$10,800	12,655	9,684
Northfield	40	2	.027	.....	8,614	15,765	4,261	.....	28,640	.....	150	.....	3,221
Pembroke	367	47	.018	.002	211,972	19,692	60,083	150	291,897	.....	1,000	21,609	25,604
Perry	238	23	.022	.009	118,377	15,575	22,251	.....	156,203	.....	.....	1,725	17,946
Princeton	276	18	.0246	.....	126,405	47,459	46,920	1,425	222,209	.....	None	17,560	14,861
Robbinston	194	15	.03	.02	102,501	13,309	23,016	1,735	140,561	1,200	1,367	4,600	14,026
Roque Bluffs	43	1	.024	.....	11,453	6,684	4,235	.....	22,372	.....	190	.....	2,965
Steuben	268	15	.0248	.....	99,720	38,755	26,734	240	165,449	1,050	1,500	4,035	14,508
Talmadge	20	1	.013	.006	4,250	39,705	2,341	.....	46,296	.....	None	.....	2,030
Topsfield	81	6	.017	.....	39,749	31,888	15,136	.....	86,773	1,500	.....	1,200	9,574
Trescott	122	15	.033	.014	36,278	5,787	15,526	48	57,639	.....	3,764	261	10,575
Vanceboro	175	1	.018	.....	55,740	83,000	16,309	6,610	161,659	.....	None	3,950	4,869
Waite	37	6	.024	.....	10,750	10,580	4,362	.....	25,692	.....	None	300	3,762
Wesley	62	2	.0125	.00485	22,008	8,587	12,408	70	43,073	.....	790	150	7,779
Whiting	109	5	.0125	.009	49,067	7,991	20,958	89	78,105	.....	450	1,580	7,371
Whitneyville	96	8	.026	.....	37,523	7,007	17,888	.....	62,428	.....	.....	1,875	5,397
Plantations.													
Codyville	17	2	.031	.044	3,797	24,670	1,843	.....	30,310	.....	.....	.....	1,730
*Kessuth	15	.....	.019	.....	2,150	22,631	1,333	.....	26,134	.....	.....	.....	.....
Lambert Lake	16	3	.....	.....	4,405	11,175	845	.....	16,425	.....	150	.....	.....
No. 14	25	1	.005	.....	6,973	14,660	3,047	.....	24,680	.....	.....	.....	2,172
No. 21	23	2	.0925	.008	3,722	15,674	2,530	.....	21,926	.....	.....	.....	3,320
	10,972	456			\$6,761,770	\$1,280,738	\$3,036,887	\$216,372	\$11,295,767	\$400,919		\$814,075	\$504,090

*Former valuation.

WASHINGTON COUNTY--CONTINUED.

Towns.	Railroad stock.		Street railroad company stock.		Railroad bonds.		Other bonds.		Bank stock.		Trust company stock.	
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Addison												
Alexander												
Baileyville												
Baring												
Beddington												
Brookton												
Calais									1,791	\$91,440		
Centerville												
Charlotte									16	1,250		
Cherryfield												
Columbia												
Columbia Falls												
Cooper												
Crawford												
Cutler												
Danforth												
Deblois												
Dennysville									16	3,060		
East Machias									118	7,570	2	\$200
Eastport									717	78,870		
Edmunds												
Forest City												
Harrington												
Jonesboro												
Jonesport	48	\$4,800							202	19,150		
Lubec									23	1,955	100	500
Machias									159	12,200		

Machiasport.....										500			15,100
Marion.....													
Marshfield.....													
Meddybemps.....													
Milbridge.....			1	\$1,000									
Northfield.....													
Pembroke.....													
Perry.....				1,000									
Princeton.....										1,260			
Robbinston.....													
Roque Bluffs.....													
Steuben.....													
Talmage.....													
Topsfield.....													
Trescott.....													
Vanceboro.....										15,500			
Waite.....													
Wesley.....													
Whiting.....													
Whitneyville.....													
Plantations.....													
Codyville.....													
Kossuth.....													
Lambert Lake.....													
No. 14.....													
No. 21.....													
				\$2,000		\$6,900		\$5,610	\$26,455	\$10,000	\$40,500	\$5,000	\$14,675

* Tannery.

†Sardine factories.

WASHINGTON 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.
Addison.....														
Alexander.....											1	\$380	1	\$225
Baileyville.....											3	6,300		
Baring.....														
Beddington.....														
Brookton.....														
Calais.....											12	76,000	4	108,000
Centerville.....														
Charlotte.....														
Cherryfield.....											4	24,000	5	5,600
Columbia.....											1	400	1	150
Columbia Falls.....											1	1,800	1	200
Cooper.....														
Crawford.....														
Cutler.....											1	240		
Danforth.....														
Deblois.....											2	449		
Dennysville.....											3	6,100	1	500
East Machias.....													15	20,739
Eastport.....													1	2,000
Edmunds.....											1	1,500	1	2,200
Forest City.....														
Harrington.....														
Jonesborough.....											2	5,000	1	500
Jonesport.....													1	600
Lubec.....													2	1,070
Machias.....											4	28,400	3	4,350

STATE ASSESSORS' REPORT.

Machiasport.....														2	13,000
Marion.....														1	1,450
Marshfield.....															600
Meddybemps.....															
Milbridge.....															
Northfield.....															
Pembroke.....															
Perry.....															
Princeton.....					1	\$800				1	2,500	†2		6,800	
Robbinston.....										1	650	2		5,380	
Roque Bluffs.....												1		525	
Steuben.....										5	1,318				
Talmage.....															
Topsfield.....															
Trescott.....										2	1,040				
Vanceboro.....															*27,000
Waite.....															
Wesley.....										1	273	1		700	
Whiting.....										5	4,440				
Whitneyville.....											4,500				
Plantations.....															
Codyville.....															
Kossuth.....															
Lambert Lake.....															
No. 14.....															
No. 21.....															
						\$800								\$165,290	\$191,589

* Tannery.

† Tannery, \$6,000; grist mill, \$800.

‡ Dry dock.

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.	Bicycles.		Carriages.	
				Tons.	Value.					No.	Value.	No.	Value.
Addison.....	\$500			1,137	\$6,682	\$1,480		\$2,777		31	\$835	152	\$3,335
Alexander.....										1	10	82	1,676
Baileyville.....												10	250
Baring.....							\$8,400	135				79	1,558
Beddington.....												7	215
Brookton.....							600	12,800				25	945
Calais.....					72,111	72,800	190,000			220	11,000	440	34,220
Centerville.....													
Charlotte.....													
Cherryfield.....	1,700			738	5,975	4,000	45,000			50	1,750	204	3,160
Columbia.....					211		417			5	135	106	2,195
Columbia Falls.....					5,478	925	6,650	2,756			165		3,823
Cooper.....												42	1,145
Crawford.....													971
Cutler.....		\$54		120	577	580		204		9	205	103	2,606
Danforth.....	4,775						20,550			5	155	91	2,765
Deblois.....				325	1,825	1,750	6,320	50		10	300	26	535
Dennysville.....					6,102	3,450	39,523	1,104		16	650	100	3,370
East Machias.....	248			624	7,211							490	16,465
Eastport.....					715	660	3,917	1,957				11	375
Edmunds.....				35	1,260			2,512		3	135	8	265
Forest City.....				2,578	14,342			60		23	690	215	8,600
Harrington.....					796	2,150	3,395	3,310		9	230	71	1,485
Jonesborough.....	1,300			5,330	38,516	2,550				41	1,445	74	2,762
Jonesport.....	1,800				9,680	6,770		95		63	2,455	317	11,352
Lubec.....										43	1,290	251	10,212
Machias.....	1,600			5,034	37,289	11,000	67,530		7,000				

Machiasport.....				11,610	7,950				13	\$310	92	\$3,319
Marion.....	400		400								26	752
Marshfield.....				171					5	80	68	1,947
Meddybemps.....											14	512
Milbridge.....			2,361	20,478	5,245	2,587	\$270		30	600	218	4,200
Northfield.....											23	765
Pembroke.....			641	3,585							246	6,484
Perry.....												
Princeton.....			50	1,200	200	4,000	1,000		7	270	153	3,706
Robbinston.....			30	570	1,000		250	1,600				
Rogue Bluffs.....				353	20		206				28	471
Steuben.....	50		90	875	150		1,028		19	374	238	2,844
Talmage.....											12	210
Topsfield.....												540
Trescott.....			276	75	429		864		7	125	82	2,309
Vanceboro.....					100	180	845		7	225	11	400
Waite.....											10	200
Wesley.....						214					84	2,977
Whiting.....			39	440	500	7,067	1,050		13	240	60	1,700
Whitneyville.....	525			87		6,861					75	2,538
Plantations.....												
Codyville.....												
Kossuth.....												
Lambert Lake.....											1	25
No. 14.....											17	715
No. 21.....											6	265
	\$12,898	\$54	\$706	\$248,668	\$123,180	\$413,211	\$33,273	\$8,600		\$23,677		\$156,524

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.....	62	\$2,730		\$350	\$5600		\$1,442				\$41,683
Alexander.....	13	305			95				\$1,100		13,674
Baileyville.....	11	375		300					800		8,485
Baring.....	25	1,325					790	1	2,500		19,631
Beddington.....	7	155						2	800		3,167
Brookton.....	18	695	\$300	500		2,000		2	1,100		26,470
Calais.....	411	41,320	26,300	58,416	3,403				33,000		1,068,832
Centerville.....				400				1	200		3,592
Charlotte.....								5	1,200		11,494
Cherryfield.....	87	7,395	6,000				1,000		5,600	\$6,000	130,504
Columbia.....	23	965			792			5	2,800		29,027
Columbia Falls.....		1,897			637				4,000		37,447
Cooper.....	10	350						4	800		8,736
Crawford.....	11	385									5,850
Cutler.....	19	865	200	278	865				1,750		13,421
Danforth.....	63	3,650		1,500		2,500		6	2,500		59,520
Deblois.....	6	240						1	1,000		2,491
Dennysville.....	24	1,400		300	256		100		2,400		73,087
East Machias.....	81	8,435			5,831			10	4,945		127,810
Eastport.....	223	28,794	3,000	5,500	130,869	20,000	3,750		13,000	10,000	521,255
Edmunds.....	12	455			160			6	1,500		10,851
Forest City.....	20	765						1	800		13,402
Harrington.....	94	4,700					500	2	4,500		47,859
Jonesborough.....	24	765		1,200	3,710			6	1,625		22,766
Jonesport.....	106	6,000						11	4,300	1,200	114,785
Lubec.....	207	11,075		2,500	21,516			11	7,500		149,319
Machias.....	95	7,560		5,950	4,233	25,000		9	17,600		253,995

Machiasport.....	74	4,645		4,300					3,500		36,249
Marion.....	4	130			197				400		3,772
Marshfield.....	14	355							400		14,005
Meddybemps.....	9	324							300		6,358
Milbridge.....	89	2,750			1,255			2,000	6,450	1,800	61,699
Northfield.....	6	275							325		4,261
Pembroke.....	69	2,960		350					5,400		60,233
Perry.....		1,080			100						22,251
Princeton.....	71	5,100			648	3,000					48,345
Robbinston.....	55	2,475		1,000					2,500		24,751
Roque Bluffs.....	2	50							700		4,235
Steuben.....	56	2,260					965		3,000		26,974
Talmage.....	5	100		150					800		2,344
Topsfield.....		412		200					1,000		15,135
Trescott.....	21	735							1,300		15,574
Vanceboro.....	43	3,075	2,500		475				1,500		22,919
Waite.....	5	100		100					500		4,362
Wesley.....	9	365		700			1,365		2,000		12,475
Whiting.....	27	850			329				1,400		21,047
Whitneyville.....	21	575									17,898
Plantations.....											
Codyville.....											1,843
Kossuth.....											
Lambert Lake.....									800		845
No. 14.....	4	160							350		3,047
No. 21.....	1	45									2,530
		\$155,422	\$38,300	\$83,994	\$175,971	\$12,500	\$11,912				

* Granite, \$200; heading, \$200; paving, \$200.

† Pungs and sleighs.

YORK COUNTY.

Towns.	Number of polls taxed.	Number of polls not taxed.	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.	Stock in trade.	Live stock.
Acton.....	185	31	.009	.006	\$173,791	\$67,955	\$26,958	\$3,701	\$272,405	.....	None	.....	\$27,093
Alfred.....	215	10	.....	.023	219,100	24,695	66,200	5,445	315,440	\$9,320	\$6,600	\$2,350	22,140
Berwick.....	574	55	.0164	.....	660,132	184,168	79,998	7,614	931,912	8,800	16,500	13,975	37,612
Biddeford.....	3,228	175	.027	.....	5,486,440	446,980	1,021,919	54,225	7,009,564	4,100	468,800	210,000	100,117
Buxton.....	488	65	.017	.0042	448,276	83,825	88,930	2,349	623,380	13,800	300	14,225	38,389
Cornish.....	266	36	.016	.....	305,100	26,400	49,940	.....	381,440	.....	3,381	17,075	27,525
Dayton.....	157	14	.011	.0035	132,155	32,415	26,245	600	191,415	3,975	.....	.....	17,530
Eliot.....	337	.....	.016	.....	358,285	.....	40,215	.....	398,500	8,200	542	2,950	23,340
Hollis.....	342	60	.02	.0046	258,060	52,195	60,011	1,300	371,566	52	21,232	8,475	30,784
Kittery.....	706	122	.0215	.0023	463,306	69,690	54,635	1,780	589,411	.....	7,277	7,385	22,945
Kennebunk.....	738	.....	.016	.....	1,297,970	262,025	427,735	35,375	1,953,105	109,600	41,209	68,250	51,545
Kennebunkport.....	584	80	.0133	.0018	711,320	289,490	162,430	7,300	1,170,540	43,650	20,100	28,110	49,250
Lebanon.....	365	35	.029	.....	176,806	70,722	34,031	4,498	286,057	1,439	.....	2,000	28,410
Limington.....	280	.....	.021	.....	218,707	23,365	36,912	195	279,179	.....	.....	.....	30,194
Limerick.....	246	.....	.0125	.0055	394,340	13,210	142,279	.....	369,659	.....	.....	9,150	19,179
Lyman.....	193	20	.015	.....	204,143	72,634	26,318	400	303,495	.....	.....	2,065	22,558
Newfield.....	199	8	.01258	.004	150,905	25,910	28,428	500	205,743	.....	2,777	5,050	21,278
North Berwick.....	469	.....	.0157	.....	50,220	50,220	118,263	13,945	665,599	5,500	4,503	40,410	31,938
Old Orchard.....	269	.....	.0221	.....	483,171	291,425	42,175	3,325	641,265	1,500	12,900	2,250	4,020
Parsonsfield.....	269	.....	.0221	.....	394,340	41,820	59,000	2,355	413,400	400	2,500	9,700	39,035
Sanford.....	365	.....	.014	.0076	1,696,365	160,829	247,399	1,750	2,106,283	.....	1,539	102,200	56,649
Saco.....	1,686	.....	.013	.....	409,995	975,064	48,905	3,908,784	23,050	122,725	152,705	44,338	32,288
Shapleigh.....	229	31	.0123	.015	2,474,820	44,046	37,691	11,650	229,787	.....	None	5,700	25,885
South Berwick.....	841	39	.0205	.....	186,400	73,009	182,470	15,570	971,857	.....	.....	23,900	28,990
Waterboro.....	330	60	.01425	.0066 ²	700,808	76,600	46,535	4,325	338,645	1,300	1,075	11,875	30,399
Wells.....	500	.....	.02	.....	311,185	158,810	59,395	14,420	627,815	4,675	.....	11,150	31,620
York.....	700	124	.018	.....	395,190	554,385	135,772	5,540	1,505,360	20,245	22,199	24,700	49,552
	15,710	965			\$18,930,773	\$3,606,818	\$4,276,948	\$247,067	\$27,061,606	\$250,606		\$775,650	\$955,613

YORK COUNTY—CONTINUED.

Towns.	Railroad stock.		Street railroad company stock.		Railroad bonds.		Other bonds.		Bank stock.		Trust company stock.	
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Acton.....									10	\$ 800		
Alfred.....									313	29,275		
Berwick.....									54	2,700		
Biddeford.....									847	84,700		
Buxton.....									60	6,000		
Cornish.....									17	1,700		
Dayton.....									32	3,200		
Eliot.....									2	200		
Hollis.....									62	6,200	1	\$100
Kittery.....									13	850		
Kennebunk.....										131,285		
Kennebunkport.....									214½	21,450		
Lebanon.....												
Limington.....									17	1,700		
Limerick.....									1,050	105,000	45	4,500
Lyman.....									17	1,700		
Newfield.....												
North Berwick.....									464	41,760		
Old Orchard.....									96	7,200		
Parsonsfield.....									28	2,100		
Sanford.....									453	23,450		
Saco.....		\$3,520				\$7,950		\$7,200		175,985		
Shapleigh.....									55	3,250		
South Berwick.....									1,020	53,800		
Waterboro.....									431	4,325		
Wells.....		5,095							97½	9,750		
York.....										28,800		
		\$8,615				\$7,950		\$7,200		\$749,180		\$4,600

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.....														
Alfred.....														
Berwick.....												\$40,000		\$10,000
Biddeford.....									\$33,550		\$213,400	*41,500		
Buxton.....									1,600			250		
Cornish.....														
Dayton.....							5	\$250						5,385
Eliot.....														
Hollis.....														
Kittery.....						155	950		3,185					\$12,000
Kennebunk.....									14,400		2,000			
Kennebunkport.....														
Lebanon.....														
Limington.....														
Limerick.....			75	\$7,500										
Lyman.....														
Newfield.....														
North Berwick.....						198	9,900		8,175					
Old Orchard.....									14,000					9,000
Parsonfield.....														
Sanford.....									2,300	\$4,250	2,700			
Saco.....							6,853	53,600	10,000		900	500		
Shapleigh.....														
South Berwick.....									7,450		3,000	5,000		
Waterboro.....														
Wells.....									4,520					
Yerk.....									6,450		11,000	4,000		
				\$7,500				\$17,953	\$149,230	\$14,250	\$233,000	\$91,250		\$36,385

* Including Gas Co's property.

YORK COUNTY—CONTINUED.

Towns.	Cotton mills, white.		Cotton mills, colored.		Woolen mills.		Pulp mills.		Paper mills.		Saw mills.		Other mills.	
	Spin.	Value.	Spin.	Value.	Sets.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Acton					2	\$3,000					1	\$ 700	1	\$4,500
Alfred											4	4,000	1	500
Berwick											4	5,000	3	1,100
Biddeford	200,000	\$2,620,000										25,000		
Buxton											1	1,800	3	2,700
Cornish											2	1,500		
Dayton											1	1,400	1	500
Eliot														
Hollis														
Kittery														
Kennebunk		*\$5,000										5,000		† 33,500
Kennebunkport												4,500		
Lebanon														
Limington											1	700		
Limerick					4	5,000					3	1,880		
Lyman														
Newfield														
North Berwick						44,000					3	2,300	1	500
Old Orchard												†2,000		
Parsonsfield						5,000					2	400		
Sanford	10,500	32,730				186,980					4	4,000	2	2,500
Saco			50,368	\$755,520							4	14,300		
Shapleigh					1	4,671					1	1,700		
South Berwick	9,000	25,000			12	30,600						7,400		700
Waterboro														
Wells											2	800		
York											4	1,450		
		\$2,682,730		\$755,520		\$279,251						\$85,830		\$46,500

*Twine mill. †Leatheroid Mf.tg Co., \$16,500; National Fibre Board Co., \$15,000; shoe shop, \$2,000.

‡Saw mill and machinery.

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.	Bicycles.		Carriages.	
				Tons.	Value.					No.	Value.	No.	Value.
Acton			\$1,000				\$1,200			2	\$105		
Alfred							3,500					134	\$3,360
Berwick	\$6,900						3,700	\$925		58	1,450	156	3,900
Biddeford	70,000	\$196,350	329,534		\$7,100	\$3,000	21,000						
Buxton							10,960		\$5,000			72	2,075
Cornish										36	915	14	400
Dayton							600						
Elliot					1,475								
Hollis							6,400			21	735	90	3,660
Kittery				341 ⁵ / ₁₀₀	4,333					63	2,435	93	2,432
Kennebunk	41,050	1,500	33,800		925	3,100	8,750	900		50	1,900	132	6,965
Kennebunkport					3,710					3	60	161	8,890
Lebanon							3,250	785					
Limington							3,820						
Limerick													
Lyman							1,500						
Newfield												11	450
North Berwick							2,700						
Old Orchard							750						1,050
Parsonsfield	6,000						2,175						
Sanford		68,850											
Saco	3,550	169,212	169,899		20,892	1,100	26,900	2,480		215	10,500	637	35,300
Shapleigh	4,000	500					5,000			22	463	19	665
South Berwick	17,400	31,100	20,200			500	3,290		5,650			41	3,290
Waterboro	350												
Wells				150	650	125	8,425						575
York	800			225	3,105	900	700	1,125		119	2,850	98	6,125
	\$150,050	\$467,512	\$554,433		\$42,190	\$8,725	\$113,720	\$6,215	\$10,650		\$21,413		\$79,137

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.....	20	\$ 461		\$1,500				8	\$2,775		\$30,659
Alfred.....	17	1,100		3,000				5	4,000		71,645
Berwick.....	193	7,550	\$ 300	5,500	\$8,900				10,000		87,612
Biddeford.....		32,575	4,000	175,000	86,668		\$10,000		124,472	\$40,000	1,076,144
Buxton.....	96	3,610		2,500		\$2,500			5,000		91,279
Cornish.....	47	2,325		1,200					7,500		49,940
Dayton.....	40	1,290						4	2,000		26,245
Elliot.....	72	3,095	350	1,300	105			8	4,200		40,215
Hollis.....	84	4,265		2,000	640			13	13,000		61,311
Kittery.....	181	10,260	4,825	2,800		2,000			13,900		56,415
Kennebunk.....		5,740			800		7,000		4,500		463,110
Kennebunkport.....	68	4,310	10,300	1,350					8,500		169,730
Lebanon.....	68	1,845		2,000				13	5,000	500	38,429
Limington.....											37,107
Limerick.....						2,500					142,279
Lyman.....	16	560						9½	4,500		26,718
Newfield.....	36	1,650	500								28,928
North Berwick.....											132,208
Old Orchard.....		1,000	25,000	3,000	2,730	500			3,000		45,500
Parsonsfield.....	67	1,945		1,800				16	5,000	1,000	61,355
Sarford.....				5,000				15	25,000		249,149
Saco.....	424	32,875	2,800	50,000	92,410				45,000	20,000	1,023,969
Shapleigh.....	56	1,978		2,375	*1,900			9	3,227		49,341
South Berwick.....	168	9,970	1,400		11,155	8,000	5,000		7,500	50,000	198,040
Waterboro.....	73	2,611		400					3,500		50,860
Wells.....		895	430	500	550			17	7,500		73,815
York.....	65	3,700		11,500				14	9,000		141,312
		\$135,410	\$49,905	\$272,725	\$203,858	\$15,500	\$22,000				

*Standing timber.

RECAPITULATION BY COUNTIES OF RETURNS OF VALUATION OF 1897.

COUNTIES.	Number of polls taxed.	Number of polls not taxed.	Real estate resident.	Real estate non-resident.	Personal estate resident.	Personal estate non-resident.	Total amount of values.
Androscoggin.....	13,865	447	\$19,552,784	\$2,376,314	\$3,439,312	\$277,248	\$25,645,658
Aroostook.....	12,702	545	7,505,146	1,556,948	2,416,744	159,855	11,638,693
Cumberland.....	26,876	1,040	38,046,641	9,726,048	17,230,487	1,338,652	66,341,828
Franklin.....	4,909	286	3,975,544	1,298,137	1,361,744	19,982	6,655,407
Hancock.....	10,321	651	6,748,176	3,365,665	2,036,299	112,538	12,262,678
Kennebec.....	15,060	898	17,451,707	3,369,307	5,652,812	487,558	26,961,384
Knox.....	8,710	640	8,567,330	1,157,063	2,873,766	131,412	12,729,571
Lincoln.....	5,460	476	4,311,138	1,037,824	1,143,431	75,166	6,567,559
Oxford.....	9,215	528	7,411,717	1,570,200	2,015,379	136,421	11,133,717
Piscataquis.....	19,509	1,663	17,410,842	3,747,074	6,426,076	377,594	27,961,586
Sagadahoc.....	4,583	160	2,871,571	741,084	915,398	96,686	4,625,339
Somerset.....	5,131	183	5,510,464	1,123,573	3,012,504	111,120	9,757,661
Waldo.....	9,073	642	8,425,513	1,101,394	2,828,770	75,777	12,431,454
Washington.....	6,781	685	5,975,260	910,003	1,887,482	34,148	8,808,593
York.....	10,972	456	6,761,770	1,280,738	3,036,887	216,372	11,295,767
	15,710	965	18,930,773	3,606,818	4,276,948	247,067	27,061,606
	178,907	10,265	\$179,456,376	\$37,968,790	\$60,554,039	\$3,897,596	\$281,876,801

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 ending 1894, 1895, 1896 and 1897.

ANDROSCOGGIN COUNTY.

Towns.	Returns for 1894.	Returns for 1895.	Returns for 1896.	Returns for 1897.
Auburn	\$5,990,341	\$6,106,212	\$6,284,895	\$6,315,670
Durham	329,165	326,430	322,635	320,890
East Livermore	593,454	516,199	542,893	623,625
Greene	298,146	277,631	273,194	271,619
Leeds	303,280	306,681	305,769	303,030
Lewiston	12,002,912	12,321,895	12,284,233	12,348,577
Lisbon	1,674,167	1,690,077	1,824,192	1,839,167
Livermore	400,676	397,100	427,080	410,825
Mechanic Falls	815,132	817,698	818,391	840,834
Minot	323,230	310,344	322,756	324,812
Poland	683,653	667,085	682,956	721,600
Turner	661,115	654,290	653,545	651,748
Wales	190,033	185,648	181,878	180,300
Webster	388,447	499,142	495,418	492,961
Total	\$24,653,751	\$25,076,432	\$25,419,835	\$25,645,658

AROOSTOOK COUNTY.

Towns.	Returns for 1894.	Returns for 1895.	Returns for 1896.	Returns for 1897.
Amity	\$ 52,921	\$ 53,667	\$ 53,145	\$ 54,432
Ashland	154,440	163,180	177,329	180,084
Bancroft	45,712	44,888	46,553	45,759
Benedicta	44,044	45,150	49,453	46,712
Blaine	149,928	150,288	150,233	156,959
Bridgewater	218,448	223,290	223,471	243,353
Caribou	871,288	1,284,798	1,248,230	1,268,377
Dyer Brook	-	52,753	56,091	58,807
Easton	172,054	191,885	177,978	180,419
Fort Fairfield	840,680	936,809	907,150	901,225
Fort Kent	141,899	141,928	151,891	158,938
Frenchville	183,408	175,963	160,092	163,315
Grand Isle	113,130	110,500	108,380	100,249
Haynesville	46,635	45,116	45,504	48,812
Hersey	40,245	47,494	48,164	50,578
Hodgdon	243,608	237,254	218,405	212,723
Houlton	2,228,880	2,270,454	2,256,648	2,257,970
Island Falls	167,549	194,044	218,329	205,155
Limestone	158,313	190,301	199,279	185,261
Linneus	193,197	193,451	189,239	189,628
Littleton	302,405	308,702	290,719	260,070
Ludlow	83,914	86,881	85,309	87,445
Madawaska	154,939	146,883	152,770	152,198
Mapleton	137,206	129,542	126,128	176,633
Mars Hill	173,093	194,770	214,165	214,222
Masardis	53,515	56,333	64,188	75,859
Monticello	268,755	282,759	272,096	263,609
New Limerick	174,689	181,713	167,612	168,056
New Sweden	-	107,241	103,181	107,608
Oakfield	-	-	-	90,353
Orient	37,643	33,012	36,701	37,337
Perham	-	-	-	94,958
Presque Isle	1,128,385	1,196,410	1,235,770	1,210,000
Sherman	147,780	148,675	148,855	153,295
Smyrna	99,732	107,876	108,468	109,686
Van Buren	159,100	164,833	157,972	164,269
Washburn	194,640	197,295	192,842	200,906
Weston	41,493	42,686	44,071	40,668
Woodland	133,973	141,238	139,659	144,835
Plantations.				
Allagash	24,629	24,629	24,629	16,547
Cary	15,483	16,573	16,013	15,755
Castle Hill	77,575	78,546	78,090	76,623
Caswell	35,238	50,805	53,457	54,950
Chapman	71,697	72,567	64,201	61,881
Connor	26,885	23,885	26,885	26,885
Crystal	69,987	73,688	73,695	71,069
Cyr	32,058	32,374	32,374	31,713
Dyer Brook	51,192	Town.	Town.	Town.
Eagle Lake	37,274	37,274	37,274	37,274
Garfield	39,026	38,158	38,091	37,465
Glenwood	27,662	28,023	25,153	28,748
Hamlin	66,656	64,000	62,049	65,057
Hammond	39,239	48,944	48,244	44,849
Macwahoc	36,324	37,026	34,118	37,851
Merrill	46,727	34,943	62,055	58,153
Moro	35,362	42,066	40,497	48,664
Nashville	26,927	27,226	27,226	26,291
New Canada	17,657	17,657	17,657	19,509
New Sweden	101,841	Town.	Town.	Town.
Oakfield	81,529	81,729	81,729	Town.
Oxbow	30,985	32,147	38,195	38,392
Perham	86,562	85,451	93,241	Town.
Portage Lake	26,679	25,464	25,501	27,260
Reed	83,446	83,446	99,541	101,321
St. Francis	16,919	16,997	25,300	25,755
St. John	27,469	27,469	33,157	35,229
Silver Ridge	17,946	18,968	29,227	28,865
Wade	40,992	46,274	42,984	41,145
Wallagrass	21,586	22,147	28,407	28,672
Westfield	52,281	-	71,295	92,007
Total	\$10,723,536	\$11,471,026	\$11,573,655	\$11,638,693

CUMBERLAND COUNTY.

Towns.	Returns for 1894.	Returns for 1895.	Returns for 1896.	Returns for 1897.
Baldwin	\$ 344,620	\$ 365,270	\$ 361,105	\$ 342,460
Bridgton	1,279,309	1,279,503	1,264,002	1,262,672
Brunswick	3,514,436	3,455,446	3,367,885	3,378,708
Cape Elizabeth	1,994,479	498,166	511,546	519,085
Casco	266,765	269,577	255,800	249,996
Cumberland	682,290	684,895	684,665	690,470
Deering	3,398,495	3,554,390	4,003,165	4,405,870
Falmouth	850,665	839,955	879,925	900,580
Freeport	1,237,224	1,156,591	1,115,960	1,217,754
Gorham	1,264,372	1,289,046	1,347,128	1,308,123
Gray	593,448	567,133	571,697	549,362
Harpwell	590,845	590,861	586,610	607,552
Harrison	410,643	386,249	374,110	369,427
Naples	224,155	221,375	224,150	224,025
New Gloucester	938,495	914,855	919,747	920,677
North Yarmouth	340,722	334,137	328,401	326,431
Otisfield	246,880	239,022	230,037	224,357
Portland	36,547,260	37,207,025	37,801,200	39,312,261
Pownal	264,888	262,726	258,772	254,972
Raymond	196,414	273,688	192,368	186,965
Scarborough	829,430	831,446	841,398	847,851
Sebago	143,005	145,920	147,260	144,315
South Portland	-	1,568,802	1,702,183	1,795,183
Standish	524,470	520,380	513,730	515,570
Westbrook	3,381,450	3,460,923	3,722,470	3,748,385
Windham	858,985	855,603	843,429	859,038
Yarmouth	1,161,154	1,154,546	1,173,647	1,179,170
Total	\$62,085,219	\$62,921,330	\$64,222,390	\$66,341,828

FRANKLIN COUNTY.

Avon	\$129,040	\$129,501	\$131,772	\$126,834
Carthage	94,406	95,456	96,882	88,737
Chester ville	268,585	268,395	262,140	258,010
Eustis	98,900	101,454	102,226	105,911
Farmington	1,797,230	1,817,060	1,824,119	1,825,788
Freeman	95,945	90,944	94,341	92,138
Industry	104,799	104,723	102,769	96,837
Jay	799,565	976,677	1,099,194	1,253,530
Kingfield	218,520	219,572	218,629	237,006
Madrid	69,461	72,696	78,920	76,016
New Sharon	387,188	379,891	377,900	371,034
New Vineyard	175,858	165,822	166,866	161,269
Phillips	473,799	503,713	461,310	466,581
Rangley	180,950	184,689	195,100	200,310
Salem	44,863	45,685	42,288	40,695
Strong	216,235	228,463	226,183	222,412
Temple	133,765	130,155	127,554	124,617
Weld	171,375	173,878	173,123	162,943
Wilton	641,608	628,286	635,965	632,744
Plantations.				
Coplin	25,051	23,618	24,564	25,353
Dallas	19,452	23,768	26,980	29,211
Greenville	7,405	7,675	6,529	7,299
Letter E	12,363	11,856	-	-
Perkins	16,044	16,400	13,628	12,010
Rangley	16,472	16,472	28,832	38,122
Total	\$6,198,528	\$6,416,849	\$6,529,670	\$6,655,407

HANCOCK COUNTY.

Towns.	Returns for 1894.	Returns for 1895.	Returns for 1896.	Returns for 1897.
Amherst	\$83,945	\$85,287	\$82,580	\$88,431
Aurora	39,247	38,918	39,027	39,931
Bluehill	549,940	552,575	545,245	550,225
Brooklin	165,915	167,980	173,977	177,345
Brooksville	196,219	197,841	196,022	197,643
Bucksport	976,119	924,022	914,819	899,426
Castine	357,711	362,278	377,809	390,760
Cranberry Isles	106,916	104,288	100,389	108,697
Deer Isle	457,809	481,313	488,790	316,647
Dedham	68,528	68,579	70,334	69,325
Eastbrook	46,653	47,189	46,189	46,632
Eden	2,904,158	2,982,285	3,048,507	3,132,006
Ellsworth	1,776,713	1,807,433	1,759,224	1,772,845
Franklin	282,709	304,705	307,837	303,654
Gouldsboro	389,593	243,268	249,460	258,427
Hancock	225,782	229,041	230,786	230,627
Isle au Haut	59,499	59,918	59,748	59,233
Lamoine	167,465	158,917	157,657	157,930
Mariaville	61,800	58,850	60,056	57,312
Mount Desert	575,748	617,413	692,815	729,601
Orland	271,047	264,202	258,053	253,162
Otis	22,947	22,632	21,426	20,798
Penobscot	239,708	236,924	235,400	233,823
Sedgwick	182,007	181,074	183,524	196,297
Sorrento	-	149,851	156,223	164,462
Stonington	-	-	-	157,901
Sullivan	416,665	272,844	280,383	280,262
Surry	176,468	175,518	170,732	174,849
Swan's Island	-	-	-	129,447
Tremont	492,159	496,089	500,259	488,729
Trenton	95,639	129,351	125,136	128,028
Verona	64,115	62,443	62,021	61,305
Waltham	74,208	75,086	76,079	75,299
Winter Harbor	-	209,045	224,066	233,332
Plantations.				
Swan's Island	141,156	133,044	124,669	Town.
Long Island	24,671	25,982	25,686	27,038
No. 21, M. D.	2,978	2,978	2,978	11,730
No. 33	8,393	8,393	9,349	9,519
Total	\$11,694,690	\$11,936,956	\$12,037,255	\$12,262,678

KENNEBEC COUNTY.

Towns.	Returns for 1894.	Returns for 1895.	Returns for 1896.	Returns for 1897.
Albion	\$ 357,866	\$ 342,077	\$ 334,844	\$ 329,299
Augusta	5,795,782	6,375,434	6,248,629	6,275,236
Belgrade	364,464	365,740	357,848	347,028
Benton	385,902	383,912	384,409	380,468
Chelsea	220,880	219,855	219,025	221,255
China	469,425	468,055	469,730	462,175
Clinton	528,165	538,577	513,829	503,730
Farmingdale	512,263	506,691	487,183	486,454
Fayette	192,321	195,873	199,351	192,158
Gardiner	3,356,236	3,424,059	3,440,575	3,440,575
Hallowell	1,564,341	1,566,396	1,539,806	1,522,261
Litchfield	365,245	361,080	337,255	333,010
Manchester	243,855	241,785	240,570	240,230
Monmouth	648,730	654,880	637,300	636,840
Mount Vernon	272,196	270,758	271,701	269,178
Oakland	787,646	773,807	778,328	790,855
Pittsford	452,525	450,419	473,567	469,066
Randolph	333,537	323,236	325,655	327,163
Readfield	474,870	449,353	483,362	477,917
Rome	80,717	82,377	82,787	80,740
Sidney	380,082	391,034	385,639	383,324
Vassalboro	953,824	916,947	923,192	911,699
Vienna	118,269	118,577	112,720	108,979
Waterville	4,687,250	4,712,390	4,710,774	4,846,020
Wayne	209,874	207,705	211,096	207,231
West Gardiner	276,812	278,415	278,770	276,880
Windsor	221,825	219,520	220,545	220,160
Winslow	1,152,365	1,161,460	1,162,585	1,162,360
Winthrop	1,041,840	1,053,745	1,057,970	1,044,320
Unity Plantation	15,206	15,250	15,157	14,871
Total	\$26,467,363	\$27,062,407	\$26,913,202	\$26,961,384

KNOX COUNTY.

Appleton	\$ 251,428	\$ 243,568	\$ 242,515	\$ 240,093
Camden	1,639,376	1,662,247	1,650,694	1,587,738
Cushing	126,337	126,263	128,810	125,372
Friendship	207,904	204,482	186,055	187,608
Hope	212,697	203,323	200,940	201,895
Hurricane Isle	38,455	39,260	39,005	38,925
North Haven	207,549	192,255	187,843	189,561
Rockland	4,812,809	4,802,171	4,647,077	4,818,994
Rockport	1,162,876	1,110,222	1,048,015	1,064,710
South Thomaston	354,458	350,146	345,771	343,470
St. George	445,778	438,383	438,305	468,634
Thomaston	1,587,504	1,473,209	1,267,574	1,225,132
Union	504,802	516,689	517,176	502,317
Vinalhaven	569,912	590,420	598,187	595,945
Warren	821,369	805,157	797,010	791,944
Washington	307,880	305,118	303,573	299,195
Criehaven Plantation	-	-	-	10,684
Matinecus Isle Plantation	46,630	47,503	48,457	37,354
Total	\$13,297,764	\$13,109,422	\$12,702,007	\$12,729,571

LINCOLN COUNTY.

Towns.	Returns for 1894.	Returns for 1895.	Returns for 1896.	Returns for 1897.
Alna	\$160,453	\$151,174	\$144,196	\$145,648
Boothbay	522,777	529,069	507,769	501,820
Boothbay Harbor	674,033	707,703	707,175	727,746
Bremen	143,994	139,634	139,336	136,326
Bristol	748,636	742,812	720,682	718,655
Damariscotta	428,208	416,547	407,172	410,181
Dresden	425,332	425,223	386,190	388,103
Edgecomb	177,580	179,616	186,559	185,433
Jefferson	414,175	417,959	400,795	402,641
Newcastle	585,478	595,362	592,200	586,285
Nobleborough	228,117	228,574	229,859	228,482
Somerville	79,005	76,747	77,330	73,636
Southport	175,635	192,057	200,794	205,870
Waldoborough	938,699	936,737	924,031	894,301
Westport	84,812	84,500	84,020	81,101
Whitefield	410,826	409,877	409,918	400,249
Wiscasset	519,993	494,541	485,259	460,959
Monhegan Isle Plantation	17,632	20,463	17,338	20,123
Total	\$6,734,775	\$6,748,585	\$6,620,623	\$6,567,559

OXFORD COUNTY.

Albany	\$120,546	\$115,683	\$117,260	\$117,471
Andover	167,410	167,724	169,029	176,577
Bethel	827,674	815,413	819,704	798,232
Brownfield	290,307	291,602	285,927	279,077
Buckfield	364,207	376,679	381,512	388,933
Byron	45,445	52,525	55,840	54,325
Canton	394,060	395,900	390,745	398,860
Denmark	273,885	273,215	267,825	258,300
Dixfield	301,760	304,102	288,610	288,345
Fryeburg	794,631	789,188	796,410	780,955
Gilead	161,399	160,571	131,883	134,603
Grafton	56,114	53,826	53,861	50,179
Greenwood	146,450	146,660	145,222	141,555
Hanover	72,614	71,577	76,614	77,931
Hartford	237,757	241,638	245,845	244,306
Hebron	187,840	189,018	195,676	198,261
Hiram	302,725	310,765	315,365	312,950
Lovell	374,709	373,712	370,252	398,271
Mason	29,401	27,986	33,849	32,926
Mexico	117,335	143,952	170,210	180,615
Newry	94,034	96,555	96,488	97,102
Norway	1,031,517	1,018,021	1,084,994	1,115,472
Oxford	438,317	409,349	419,644	432,652
Paris	1,131,595	1,130,810	1,133,910	1,189,540
Peru	215,899	182,289	194,132	188,911
Porter	237,209	234,408	236,299	226,097
Roxbury	35,572	33,168	47,252	49,210
Rumford	683,594	964,573	1,173,453	1,231,920
Stoneham	72,339	72,779	76,377	75,009
Stow	126,694	123,448	120,274	112,563
Sumner	268,009	212,468	217,659	206,974
Sweden	132,949	132,078	131,263	147,071
Upton	85,994	87,272	86,496	88,693
Waterford	250,147	250,086	263,197	263,054
Woodstock	201,162	203,317	200,447	192,437
Plantations.				
Franklin	25,377	25,377	28,311	24,070
Lincoln	30,377	30,377	32,346	32,832
Magalloway	76,667	82,372	82,372	103,268
Milton	45,314	44,673	44,170	44,170
Total	\$10,449,035	\$10,635,156	\$10,980,753	\$11,133,717

PENOBSCOT COUNTY.

Towns.	Returns for 1894.	Returns for 1895.	Returns for 1896.	Returns for 1897.
Alton	\$55,651	\$56,639	\$57,531	\$51,152
Argyle	62,671	62,452	63,729	64,751
Bangor	13,009,515	13,416,904	13,646,917	13,956,996
Bradford	268,082	234,122	226,618	244,960
Bradley	161,509	164,555	140,146	138,711
Brewer	1,284,375	1,284,580	1,360,655	1,449,435
Burlington	130,293	131,855	125,341	128,486
Carmel	279,193	278,734	275,160	278,098
Carroll	94,336	94,215	95,502	93,924
Charleston	262,673	257,708	257,317	255,768
Chester	60,028	60,667	61,521	61,159
Clifton	51,755	50,030	49,110	49,273
Corinna	393,973	392,593	394,942	391,301
Corinth	389,178	383,874	392,164	386,660
Dexter	1,088,025	1,053,080	1,073,402	1,048,052
Dixmont	239,316	238,451	249,752	239,097
Eddington	135,937	136,971	136,611	137,456
Edinburg	26,333	24,579	23,013	23,001
Enfield	120,116	222,137	222,137	228,672
Etna	116,044	115,994	114,139	112,895
Exeter	293,745	284,845	285,287	276,026
Garland	304,431	296,535	294,311	278,787
Glenburn	124,073	122,782	127,165	123,325
Greenbush	60,331	63,834	66,595	64,770
Greenfield	30,300	29,829	31,752	31,287
Hampden	574,500	842,117	553,483	591,126
Hermon	344,962	344,508	340,729	337,426
Holden	136,200	138,572	136,381	135,132
Howland	57,458	62,765	116,702	218,737
Hudson	88,911	88,626	86,590	92,980
Kenduskeag	153,611	151,943	150,767	151,463
Kingman	139,744	146,883	175,856	162,192
Lagrange	179,463	168,470	180,625	183,457
Lee	111,424	112,426	108,870	108,950
Levant	231,265	229,806	229,906	232,461
Lincoln	391,501	346,598	374,584	395,376
Lowell	68,089	77,887	83,512	80,134
Mattamiscontis	10,507	10,478	10,136	10,232
Mattawamkeag	118,443	115,702	119,591	112,205
Maxfield	24,851	22,444	21,620	20,148
Medway	85,235	63,026	70,663	73,085
Milford	249,969	282,551	272,031	277,947
Mount Chase	39,777	38,040	36,377	38,169
Newburgh	250,805	248,353	245,138	241,708
Newport	432,105	448,280	443,510	440,350
Old Town	1,170,651	1,335,127	1,362,633	1,359,311
Orono	573,217	568,838	584,497	576,532
Orrington	378,775	374,715	373,675	373,340
Passadumkeag	32,524	35,227	33,207	33,378
Patten	363,963	372,449	383,405	391,350
Plymouth	162,817	159,050	159,166	162,890
Prentiss	63,079	59,438	58,507	60,281
Springfield	113,464	113,312	111,323	106,787
Stetson	201,130	202,400	207,633	186,678
Veazie	230,456	230,088	231,902	245,635
Winn	133,226	129,616	130,049	134,394
Woodville	-	34,063	41,173	44,430
Plantations.				
Drew	55,400	54,840	54,780	54,010
Lakeville	52,351	76,466	71,419	75,587
No. 2, Grand Falls	48,902	48,902	48,583	47,334
Seboeis	22,175	21,999	21,999	26,171
Webster	29,128	29,128	17,377	16,444
Woodville	34,909	Town.	Town.	Town.
Stacyville	40,544	-	40,417	49,474
Total	\$26,386,568	\$27,282,829	\$27,475,831	\$27,961,586

PISCATAQUIS COUNTY.

Towns.	Returns for 1894.	Returns for 1895.	Returns for 1896.	Returns for 1897.
Abbot	\$153,766	\$162,833	\$161,017	\$159,640
Atkinson	144,838	141,932	141,711	137,770
Blanchard	52,983	52,483	52,984	55,944
Brownville	339,199	347,760	342,680	350,605
Dover	648,052	674,606	686,682	690,129
Foxcroft	513,555	529,955	543,705	547,935
Greenville	288,520	295,591	295,151	312,889
Guilford	481,365	495,440	509,745	515,370
Medford	59,937	59,497	59,344	59,537
Milo	349,836	324,435	336,502	329,380
Monson	228,523	227,840	220,888	217,815
Orneville	80,681	84,252	84,658	85,303
Parkman	225,593	221,650	220,280	212,437
Sangerville	374,205	378,730	434,430	380,635
Sebec	152,953	153,859	155,346	159,284
Shirley	62,655	71,793	70,999	69,059
Wellington	101,876	90,520	89,934	87,230
Williamsburg	30,349	31,034	31,027	33,750
Willimantic	93,583	91,700	94,214	95,984
Plantations.				
Bowerbank	21,482	20,761	19,196	22,771
Elliottsville	36,788	37,722	37,722	40,713
Kingsbury	49,014	49,654	62,265	61,159
Total	\$4,489,163	\$4,544,053	\$4,650,480	\$4,625,339

SAGADAHOC COUNTY.

Arrowsic	\$61,708	\$60,489	\$59,081	\$61,315
Bath	6,507,636	6,419,330	6,114,475	5,879,350
Bowdoin	286,789	278,027	278,041	270,542
Bowdoinham	600,284	602,036	557,503	547,940
Georgetown	155,930	168,720	175,790	191,420
Perkins	43,609	46,083	44,954	46,616
Phippsburg	369,699	363,789	345,950	357,753
Richmond	1,205,696	1,121,277	1,071,038	1,109,767
Topsham	788,111	804,618	794,659	820,889
West Bath	158,362	161,970	163,216	162,712
Woolwich	311,008	343,671	324,785	309,357
Total	\$10,488,832	\$10,370,010	\$9,929,492	\$9,757,661

SOMERSET COUNTY.

Towns.	Returns for 1894.	Returns for 1895.	Returns for 1896.	Returns for 1897.
Anson	\$576,175	\$586,054	\$577,845	\$578,370
Athens	296,705	286,165	282,869	284,574
Bingham	223,776	231,593	233,796	235,279
Brighton	57,957	Plantation	Plantation	Plantation
Cambridge	117,280	119,201	115,495	111,593
Canaan	291,085	290,750	277,162	277,495
Concord	60,092	58,457	58,972	58,694
Cornville	320,602	315,498	292,140	282,313
Detroit	131,815	134,858	135,187	131,227
Embsen	206,596	209,699	212,907	208,551
Fairfield	1,249,170	1,253,055	1,246,275	1,248,645
Harmony	172,660	171,058	171,777	167,891
Hartland	411,300	382,654	382,285	381,445
Madison	1,153,797	1,176,597	1,208,514	1,227,208
Mercer	158,702	157,961	157,032	156,992
Moscow	89,027	85,898	86,660	94,419
New Portland	309,823	309,835	311,235	266,755
Norridgewock	569,170	554,315	548,510	542,485
Palmyra	320,602	320,272	319,050	315,408
Pittsfield	867,745	947,505	957,515	964,230
Ripley	119,975	120,310	120,925	119,040
St. Albans	378,937	383,536	386,962	392,485
Skowhegan	3,048,520	3,172,845	3,178,060	3,180,193
Smithfield	139,446	124,455	122,050	121,296
Solon	316,190	322,590	320,745	321,665
Starks	214,150	214,755	211,600	191,000
Plantations.				
Brighton	-	59,688	61,563	62,090
Carratunk	68,823	68,823	68,823	72,338
Dead River	23,754	23,754	24,218	23,383
Dennistown	28,808	27,856	29,304	30,292
Flag Staff	32,869	32,869	32,869	27,014
Highland	15,436	15,436	15,567	15,552
Jackman	51,329	51,329	51,329	86,250
Lexington	43,698	42,734	42,734	43,242
Mayfield	37,775	37,775	37,775	37,775
Moose River	55,139	59,853	56,404	66,608
No. 1. R. 2. W.K.R.	22,400	22,400	22,608	22,608
The Forks	42,134	41,680	46,431	47,093
West Forks	33,579	35,672	35,672	38,596
Total	\$12,257,041	\$12,449,885	\$12,440,855	\$12,431,454

WALDO COUNTY.

Towns.	Returns for 1894.	Returns for 1895.	Returns for 1896.	Returns for 1897.
Belfast	\$3,031,538	\$3,031,709	\$2,933,385	\$2,869,386
Belmont	94,443	95,811	94,748	93,443
Brooks	235,291	240,206	244,883	244,346
Burnham	195,739	187,657	188,279	188,845
Frankfort	190,326	197,220	201,530	195,125
Freedom	159,687	159,565	158,486	154,860
Islesborough	280,905	265,992	276,624	285,528
Jackson	136,150	135,270	135,480	137,000
Knox	204,200	205,755	198,382	196,881
Liberty	211,605	204,875	203,885	199,175
Lincolntonville	300,936	294,800	290,475	285,961
Monroe	251,095	253,089	248,256	248,921
Montville	298,345	295,116	286,543	291,035
Morrill	124,539	136,974	137,148	134,197
Northport	244,689	249,737	254,911	255,247
Palermo	157,686	157,189	153,896	153,822
Prospect	174,629	176,433	173,876	171,860
Searsport	783,362	694,180	602,324	604,005
Searsmont	318,112	308,168	306,588	302,590
Stockton Springs	259,664	254,358	246,853	247,099
Swanville	145,073	141,046	139,467	140,418
Thorndike	205,653	211,943	207,347	199,432
Troy	251,610	256,975	247,350	243,985
Unity	274,377	276,570	275,102	272,118
Waldo	161,572	151,994	146,200	136,912
Winterport	525,296	530,095	537,019	554,702
Total	\$9,171,512	\$9,112,727	\$8,890,037	\$8,806,893

WASHINGTON COUNTY.

Towns.	Returns for 1894.	Returns for 1895.	Returns for 1896.	Returns for 1897.
Addison	\$194,674	\$179,656	\$171,439	\$176,454
Alexander	62,674	62,007	59,592	56,881
Baileville	55,143	57,324	61,244	62,106
Baring	86,537	72,898	89,256	73,408
Beddington	41,831	40,169	41,194	32,387
Brookton	98,404	98,607	104,712	93,710
Calais	2,344,462	2,386,341	2,812,488	2,934,140
Centerville	54,459	53,188	45,522	45,401
Charlotte	75,197	75,197	74,878	72,799
Cherryfield	525,822	512,210	490,862	492,251
Columbia	95,072	90,442	86,372	90,857
Columbia Falls	160,260	142,669	165,048	143,426
Cooper	45,698	44,436	42,876	40,987
Crawford	24,288	23,173	21,623	22,142
Cutler	72,775	72,430	72,468	71,437
Danforth	214,226	218,161	206,129	217,594
Deblois	18,964	18,801	18,580	18,229
Dennysville	156,200	143,210	150,340	150,764
East Machias	375,363	378,160	361,200	371,446
Eastport	1,828,647	1,811,930	1,650,940	1,636,720
Edmunds	50,690	52,166	57,682	60,732
Forest City	66,877	67,619	68,915	56,641
Harrington	278,170	260,176	249,524	225,147
Jonesborough	103,229	111,084	103,543	99,010
Jonesport	314,500	307,094	275,846	395,859
Kossuth	26,134	26,134	26,134	26,134
Lubec	388,615	536,026	560,618	564,833
Machias	744,235	717,058	667,232	719,418
Machiasport	171,524	176,824	174,550	169,935
Marion	27,558	25,759	25,212	25,015
Marshfield	61,996	59,416	60,988	61,547
Meddybemps	29,981	31,377	31,429	28,991
Milbridge	424,180	381,175	374,885	377,029
Northfield	29,388	30,626	29,055	28,640
Pembroke	306,254	301,456	295,867	291,897
Perry	186,009	186,009	157,518	156,203
Princeton	208,962	221,892	223,950	222,209
Robbinston	106,274	134,309	135,496	140,561
Roque Bluffs	21,850	22,392	22,084	22,372
Steuben	165,807	163,332	159,886	165,449
Talmadge	45,801	46,191	46,500	46,296
Topsfield	68,862	76,022	67,612	86,773
Trescott	49,849	48,685	50,111	57,639
Vanceboro	169,866	163,746	163,847	161,659
Waite	26,870	27,375	23,700	25,692
Wesley	48,613	44,830	43,171	43,073
Whiting	78,324	76,829	75,797	78,105
Whitneyville	57,612	58,529	60,646	62,428
Plantations.				
Codyville	31,500	31,500	30,676	30,310
Kossuth	-	26,134	26,134	26,134
Lambert Lake	28,605	28,880	28,880	16,425
No. 14	25,275	25,341	25,601	24,680
No. 18	1,001	1,001	1,001	-
No. 21	21,511	21,511	21,468	21,926
Total	\$10,896,618	\$10,943,283	\$11,057,107	\$11,295,767

YORK COUNTY.

Towns.	Returns for 1894.	Returns for 1895.	Returns for 1896.	Returns for 1897.
Acton	\$281,108	\$279,094	\$272,483	\$272,405
Alfred	357,692	358,127	347,792	315,440
Berwick	905,535	897,970	918,272	931,912
Biddeford	6,554,570	6,793,573	6,943,030	7,009,564
Buxton	622,275	617,888	610,692	623,380
Cornish	401,054	399,554	399,554	381,440
Dayton	184,201	183,876	191,646	191,415
Eliot	399,025	395,325	396,345	398,500
Hollis	392,176	379,148	372,447	371,566
Kittery	566,036	581,949	583,691	589,411
Kennebunk	1,826,405	1,856,690	1,949,945	1,953,105
Kennebunkport	1,160,970	1,147,230	1,141,140	1,170,540
Lebanon	294,133	294,180	298,549	286,057
Limington	286,748	277,903	275,874	279,179
Limerick	293,436	369,889	288,705	369,659
Lyman	337,400	329,005	323,534	303,495
Newfield	215,575	211,092	210,656	205,743
North Berwick	674,288	678,148	670,114	665,599
Old Orchard	585,556	609,173	626,475	641,265
Parsonsfield	429,300	425,000	420,000	413,400
Sanford	2,055,425	2,057,381	2,081,832	2,106,283
Saco	3,860,231	3,946,562	3,917,992	3,908,784
Shapleigh	230,884	230,237	231,310	229,787
South Berwick	1,015,990	1,031,477	998,199	971,857
Waterboro	349,652	345,980	339,486	338,645
Wells	616,266	617,616	631,005	627,815
York	1,429,104	1,463,407	1,454,694	1,505,360
Total	\$26,325,035	\$26,775,474	\$26,895,462	\$27,061,606

RECAPITULATION.

Counties.	Returns for 1894.	Returns for 1895.	Returns for 1896.	Returns for 1897.
Androscoggin	\$24,653,751	\$25,076,432	\$25,419,835	\$25,645,658
Aroostook	10,723,536	11,471,026	11,573,655	11,638,693
Cumberland	62,085,219	62,921,330	64,222,390	66,341,828
Franklin	6,198,528	6,416,849	6,529,670	6,655,407
Hancock	11,694,690	11,936,956	12,057,255	12,262,678
Kennebec	26,467,363	27,062,407	26,913,202	26,961,384
Knox	13,297,764	13,109,422	12,702,007	12,729,571
Lincoln	6,734,775	6,748,585	6,620,623	6,567,559
Oxford	10,449,035	10,635,156	10,980,753	11,133,717
Penobscot	26,386,508	27,282,829	27,475,831	27,961,586
Piscataquis	4,489,163	4,544,053	4,650,480	4,625,339
Sagadahoc	10,488,832	10,370,010	9,929,492	9,757,661
Somerset	12,257,041	12,449,885	12,440,855	12,431,454
Waldo	9,171,512	9,112,727	8,890,037	8,806,893
Washington	10,896,618	10,943,283	11,057,107	11,295,767
York	26,325,035	26,775,474	26,895,402	27,061,606
Grand total	\$272,319,370	\$276,856,424	\$278,358,654	\$281,876,801

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 1897.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1897.
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	1,477	80,570	24	1,595	22	1,155	38	1,205	1,563	36,365	18	900
Durham	322	16,970	6	330	5	225	6	150	490	12,250	8	315
East Livemore	387	16,262	12	325	14	275	5	130	385	7,796	8	385
Greene	277	12,917	7	290	6	145	4	70	643	13,046	22	1,205
Leeds	388	17,020	20	750	11	300	7	125	713	16,624	37	1,685
Lewiston	1,370	71,875	25	880	15	430	†11	300	741	11,330	9	335
Lisbon	452	22,803	20	665	6	250	5	90	395	8,362	12	615
Livermore	393	15,446	8	355	6	235	5	113	815	17,078	20	1,002
Mechanic Falls	268	15,050	10	465	2	55	1	15	229	5,635	-	-
Minot	296	16,845	7	355	6	235	7	190	526	12,842	16	410
Poland	502	25,555	29	2,325	17	895	31	1,050	688	15,362	8	310
Turner	733	33,295	15	500	13	285	19	280	1,432	32,020	18	820
Wales	193	7,510	10	245	5	105	3	45	380	6,543	15	655
Webster	252	12,338	5	175	3	90	*5	215	357	7,807	50	2,305
	7,310	\$364,456	198	\$9,255	131	\$4,680	147	\$3,978	9,357	\$203,660	235	\$10,942

*2 mules included, \$100.

† 6 ponies included, \$200.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1897—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.....	203	\$3,405	293	\$3,325	262	\$1,490	186	355	352	1,920	\$132,285
Durham.....	49	980	64	960	82	820	276	620	72	520	34,140
East Livermore.....	82	1,366	100	1,254	142	807	344	785	151	616	30,601
Greene.....	86	1,417	122	1,480	173	1,247	204	540	149	722	33,079
Leeds.....	147	2,806	225	3,348	231	1,885	452	1,199	179	1,114	46,856
Lewiston.....	14	200	107	1,075	93	465	100	196	123	539	87,625
Lisbon.....	37	620	81	1,216	95	768	214	435	135	811	36,635
Livermore.....	184	3,286	246	3,518	303	2,184	334	654	175	996	44,867
Mechanic Falls.....	20	404	41	554	54	328	33	59	43	291	22,856
Minot.....	136	2,633	190	2,786	203	1,734	236	768	51	389	39,187
Poland.....	65	1,115	124	1,614	146	769	46	101	129	507	49,603
Turner.....	306	6,180	390	5,655	384	3,155	212	710	354	1,835	85,335
Wales.....	81	1,310	104	1,336	100	727	227	620	89	549	19,645
Webster.....	49	863	75	1,058	216	1,077	178	405	90	503	26,836
	1,459	\$26,585	2,162	\$29,179	2,484	\$17,456	3,042	\$7,447	2,092	\$11,312	\$688,950

STATE ASSESSORS' REPORT.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1897—Continued.

AROOSTOOK COUNTY.

Towns.	Horses.		Three-year-old Colts.		Two-year-old Colts.		One-year-old Colts.		Cows.		Oxen.	
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Amity.....	158	\$4,206	11	\$266	18	\$360	17	\$200	139	\$1,676	2	\$40
Ashland.....	297	13,695	15	477	28	765	20	370	189	2,848	1	20
Bancroft.....	99	2,690	21	500	-	-	-	-	89	1,068	4	110
Benedicta.....	115	6,842	5	200	9	270	11	165	133	2,856	-	-
Blaine.....	258	9,400	17	595	17	530	12	200	189	2,875	-	-
Bridgewater.....	365	11,005	26	655	35	750	28	381	258	4,149	1	20
Caribou.....	1,160	47,640	66	2,810	47	1,390	22	440	779	11,730	14	400
Dyer Brook.....	115	3,150	12	310	8	145	8	92	71	1,065	-	-
Easton.....	389	13,079	35	625	26	294	16	144	339	4,276	-	-
Fort Fairfield.....	1,292	46,130	100	2,525	80	1,280	65	705	960	14,800	10	215
Fort Kent.....	387	18,110	25	1,000	22	690	30	650	314	3,180	43	690
Frenchville.....	475	20,430	28	1,095	24	1,875	28	560	566	7,369	138	2,412
Grand Isle.....	197	7,493	18	655	11	320	17	335	171	2,223	34	675
Haynesville.....	128	5,315	2	65	2	45	6	50	84	1,176	-	-
Hersey.....	61	2,667	3	90	9	200	7	156	50	701	-	-
Hodgdon.....	338	8,456	46	1,380	27	540	14	140	411	4,932	4	80
Houlton.....	794	32,256	42	1,536	47	1,120	48	874	490	8,605	1	35
Island Falls.....	159	4,905	14	340	6	120	13	185	94	1,785	-	-
Limestone.....	346	13,590	16	430	14	310	7	80	298	4,501	4	72
Linneus.....	363	17,218	29	981	29	712	19	243	325	4,925	7	212
Littleton.....	445	17,818	36	855	28	535	30	282	350	4,650	2	60
Ludlow.....	203	10,962	22	770	17	510	8	136	159	2,226	-	-
Mada waska.....	331	11,570	26	785	23	510	15	295	340	5,100	131	2,445
Mapleton.....	300	13,130	18	450	14	317	14	184	199	3,667	-	-
Mars Hill.....	387	14,595	33	990	24	482	33	437	303	4,759	3	90
Masardis.....	127	7,630	8	350	15	350	7	120	84	1,310	1	25
Monticello.....	364	11,504	28	695	18	350	55	355	296	3,274	-	-
New Limerick.....	169	6,995	13	390	12	250	8	120	135	2,168	-	-
New Sweden.....	250	7,982	6	135	14	255	5	50	261	3,076	4	105
Oakfield.....	198	9,125	23	815	15	380	20	330	196	3,034	8	250
Orient.....	84	2,175	6	125	1	15	6	60	88	882	-	-
Perham.....	182	9,670	7	260	5	150	2	40	145	2,840	6	210

Presque Isle.....	1,102	58,970	90	3,435	64	1,505	136	735	774	14,743	2	75
Sherman.....	332	13,140	24	305	21	445	27	355	260	4,350	3	35
Snyrna.....	139	6,745	11	410	5	160	9	135	105	1,315	-	-
Van Buren.....	215	8,935	13	390	18	355	3	86	157	2,325	28	650
Washburn.....	420	20,668	31	1,125	17	430	14	230	310	5,721	2	60
Weston.....	169	2,302	-	-	24	301	-	-	167	1,737	2	20
Woodland.....	386	14,565	13	395	16	338	10	146	286	3,658	5	145
Plantations.												
Allagash.....	36	720	5	75	3	30	7	56	34	272	-	-
Cary.....	84	1,577	12	185	2	30	11	110	89	712	-	-
Castle Hill.....	206	4,851	13	219	10	128	10	101	152	2,076	-	-
Caswell.....	100	3,860	5	150	6	26	5	96	40	439	4	85
Chapman.....	84	2,845	6	148	1	25	2	35	55	880	-	-
*Connor.....	87	2,603	6	141	13	250	5	57	78	935	18	251
Crystal.....	166	4,535	11	430	4	85	1	10	99	1,802	-	-
Cyr.....	95	2,470	10	130	12	132	5	50	93	1,023	5	115
Garfield.....	38	1,305	3	90	2	38	5	52	30	444	2	50
Glenwood.....	49	1,626	-	-	6	105	-	-	28	406	1	15
Hamlin.....	148	4,531	40	265	10	190	3	30	131	1,823	13	235
Hammond.....	37	1,160	1	35	3	75	2	36	36	504	-	-
Macwahoc.....	72	2,643	2	75	5	96	2	137	52	937	-	-
Merrill.....	92	4,140	11	440	29	420	3	60	75	1,350	-	-
Moro.....	63	1,643	4	115	3	73	1	70	54	648	-	-
Nashville.....	12	875	2	130	-	-	1	40	7	165	-	-
New Canada.....	69	1,741	-	-	5	50	4	27	71	708	-	387
Oxbow.....	80	4,173	6	220	8	190	6	90	46	783	10	-
Portage Lake.....	66	4,305	7	235	6	215	4	100	46	1,063	-	-
Reed.....	92	3,420	2	100	3	60	2	40	58	1,031	-	-
St. Francis.....	91	2,261	2	40	11	165	5	50	96	936	-	-
St. John.....	53	2,575	3	100	4	90	5	54	67	790	7	108
Silver Ridge.....	52	1,065	10	205	6	110	3	40	40	713	-	-
Wade.....	58	1,617	6	165	4	90	-	-	38	513	-	-
Wallagrass.....	112	2,855	8	175	7	125	9	91	124	1,378	3	42
Westfield.....	91	4,660	5	225	3	75	4	72	72	876	-	-
	15,362	\$606,852	1,122	\$33,862	976	\$22,227	795	\$11,677	12,325	\$181,320	550	\$10,489

*Former return.

†Including 4 mules, \$205.

STATE ASSESSORS' REPORT.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1897—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.....	2	\$ 20	40	\$320	141	\$610	447	\$665	52	\$154	\$ 8,517
Ashland.....	18	195	94	672	82	325	375	751	98	258	20,376
Bancroft.....	18	180	44	352	59	235	220	440	44	166	5,741
Benedicta.....	5	67	70	728	75	350	430	860	62	434	12,772
Blaine.....	14	174	48	500	99	495	284	729	84	476	15,974
Bridgewater.....	36	484	84	728	109	421	443	1,352	94	470	20,415
Caribou.....	89	1,250	214	2,140	285	1,425	899	2,697	78	1,890	73,812
Dyer Brook.....	24	288	37	333	43	250	342	684	46	166	6,491
Easton.....	79	708	108	752	222	535	831	1,769	130	576	22,758
Fort Fairfield.....	78	920	312	2,435	432	1,855	1,265	2,945	595	2,190	76,000
Fort Kent.....	52	520	94	658	101	505	996	1,744	306	941	28,688
Frenchville.....	46	547	178	1,780	195	975	2,233	4,466	744	2,241	43,750
Grand Isle.....	55	500	85	680	88	440	798	1,596	267	532	15,449
Haynesville.....	28	336	42	378	41	164	76	152	26	130	7,811
Hersey.....	7	79	15	127	31	95	168	300	15	84	4,499
Hodgdon.....	78	780	141	846	146	438	556	1,110	98	196	18,892
Houlton.....	83	1,078	150	1,635	142	821	687	2,025	211	1,185	51,158
Island Falls.....	7	120	19	190	19	105	208	540	33	210	8,500
Limestone.....	21	224	105	871	85	321	289	747	138	652	21,798
Linneus.....	73	921	141	1,407	147	722	700	1,720	91	461	29,522
Littleton.....	87	851	140	1,021	203	585	585	1,623	84	618	28,898
Ludlow.....	38	418	103	824	102	612	292	584	49	245	17,287
Madawaska.....	111	1,372	154	1,540	149	596	1,849	3,698	508	1,558	29,469
Mapleton.....	46	722	83	847	102	491	526	1,411	117	698	21,917
Mars Hill.....	56	865	107	1,066	185	846	683	1,794	194	981	26,845
Masardis.....	21	267	60	494	31	198	164	361	71	374	11,479
Monticello.....	47	445	121	766	171	563	452	948	133	405	19,305
New Limerick.....	25	315	53	428	61	244	207	414	52	298	11,532
New Sweden.....	7	72	62	586	128	457	163	304	26	126	13,148
Oakfield.....	41	471	86	681	95	367	684	1,744	66	265	17,462
Orient.....	12	96	37	222	58	174	238	364	24	72	4,185
Perham.....	24	368	57	623	47	276	152	298	59	428	15,163

II	Presque Isle	151	2,243	307	3,062	387	1,953	1,412	2,645	289	1,655	91,021
	Sherman	44	645	98	1,010	114	565	881	1,945	109	650	23,995
	Smyrna	30	457	50	539	57	344	352	617	11	42	11,414
	Van Buren	34	340	68	544	88	352	619	1,230	167	656	15,863
	Washburn	57	876	100	1,042	161	781	661	1,338	181	1,225	33,496
	Weston	42	335	57	342	67	214	405	695	86	158	6,104
	Woodland	52	589	88	747	129	526	302	715	110	516	22,340
	Plantations.											
	Allagash	4	24	16	64	15	45	93	93	38	76	1,455
	Cary	13	104	24	144	33	134	193	193	27	45	3,234
	Castle Hill	11	132	70	514	87	276	391	829	68	286	9,412
	Caswell	3	17	19	107	33	196	86	165	36	146	5,197
	Chapman	6	81	19	168	26	79	94	161	26	133	4,555
	Connor	10	97	27	166	38	100	103	207	41	115	4,922
	Crystal	15	221	39	431	39	227	302	802	50	246	8,839
	Cyr	11	77	33	138	56	156	389	778	120	300	5,433
	Garfield	2	26	14	102	13	50	80	160	14	56	2,373
	Glenwood	2	20	11	74	12	44	75	109	5	19	2,418
	Hamlin	16	196	54	379	60	189	534	1,270	115	515	9,683
	Hammond	12	132	13	91	18	72	67	167	7	21	2,287
	Macwahoc	7	94	19	157	27	122	135	239	22	123	4,623
	Merrill	12	180	28	280	42	410	188	544	14	70	7,894
	Moro	8	82	17	136	37	148	195	292	19	76	3,283
	Nashville	1	12	1	12	5	40	20	60	3	16	1,290
	New Canada	3	35	15	92	24	95	292	584	100	200	3,919
	Oxbow	10	127	9	99	15	63	128	282	33	148	6,175
	Portage Lake	3	48	13	146	23	176	119	287	30	193	6,828
	Reed	2	34	9	133	12	78	98	218	-	-	5,114
	St. Francis	-	-	12	72	34	142	167	167	-	-	3,827
	St. John	6	52	19	146	22	122	152	305	35	98	4,440
	Silver Ridge	3	40	14	129	23	46	134	199	27	81	2,630
	Wade	5	66	9	94	17	67	92	209	9	42	2,865
	Wallagrass	-	-	-	-	39	117	297	594	143	470	5,847
	Westfield	12	128	22	179	35	141	101	225	30	212	6,794
		1,916	\$23,161	4,378	\$37,969	5,656	\$24,478	27,399	\$59,159	6,560	\$27,979	\$1,039,173

STATE ASSESSORS' REPORT.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1897—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.....	242	\$12,100	9	\$670	15	\$830	10	\$700	329	\$8,250	18	\$1,000
Bridgton.....	612	37,605	16	610	12	335	-	-	794	19,575	15	645
Brunswick.....	643	39,700	16	580	5	130	2	50	741	18,525	46	1,745
Cape Elizabeth.....	265	13,870	1	50	1	50	-	-	197	3,940	12	410
Casco.....	264	10,405	19	725	10	360	10	245	244	4,903	16	660
Cumberland.....	323	18,660	5	300	4	255	7	245	568	11,840	30	1,655
Deering.....	933	71,270	15	845	19	875	9	225	392	9,970	10	575
Falmouth.....	440	25,870	18	445	3	115	3	90	733	15,110	20	1,145
Freeport.....	513	30,980	9	445	6	225	7	175	621	12,420	2	100
Gorham.....	558	35,990	7	350	9	345	10	228	1,439	28,780	13	785
Gray.....	354	16,720	8	355	10	365	1	30	577	11,540	37	1,835
Harpswell.....	238	12,140	3	170	1	50	2	60	301	6,923	36	1,480
Harrison.....	341	15,631	6	175	3	60	3	60	445	11,340	26	1,335
Naples.....	267	9,935	13	405	1	20	3	40	290	6,222	6	250
New Gloucester.....	370	20,480	15	860	9	390	6	200	668	14,455	21	1,235
North Yarmouth.....	238	13,000	5	250	4	140	4	100	422	10,550	10	485
Otisfield.....	297	9,247	10	275	9	180	4	55	478	10,810	38	1,515
Portland.....	1,754	167,105	-	-	-	-	-	-	153	4,100	4	120
Pownal.....	246	10,860	7	220	-	-	1	30	314	7,850	20	1,210
Raymond.....	219	8,395	7	235	6	175	1	20	375	7,500	24	985
Scarborough.....	573	27,005	9	305	16	565	9	270	724	15,915	29	1,485
Sebago.....	182	6,130	7	225	4	110	1	20	251	5,365	30	1,515
South Portland.....	493	26,610	-	-	-	-	-	-	304	6,080	4	200
Standish.....	354	16,745	16	750	10	390	3	75	446	8,960	36	1,430
Westbrook.....	477	23,850	2	50	2	40	-	-	428	8,560	6	300
Windham.....	583	24,860	23	953	27	740	3	90	750	15,037	6	255
Yarmouth.....	272	13,600	-	-	-	-	-	-	264	5,280	2	150
	12,051	\$718,763	246	\$10,338	186	\$6,745	99	\$3,008	13,248	\$289,800	520	\$24,505

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1897—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	32	\$ 695	65	\$1,065	107	\$1,164	149	\$340	136	\$1,036	\$27,850
Bridgton	46	1,010	130	1,970	140	1,339	155	457	246	1,607	65,153
Brunswick	56	1,120	41	615	32	320	182	364	97	970	64,119
Cape Elizabeth	3	60	5	75	22	220	205	1,825	-	-	20,500
Casco	46	795	54	731	90	666	165	328	73	348	20,166
Cumberland	21	415	81	1,270	111	1,005	44	75	51	320	36,040
Deering	9	180	19	295	27	275	22	120	172	1,156	85,786
Falmouth	15	305	56	885	137	1,395	80	325	45	450	46,135
Freeport	4	80	49	735	63	630	187	374	68	408	46,572
Gorham	21	620	84	1,125	193	1,575	390	780	127	665	71,243
Gray	133	2,128	129	1,548	135	1,080	176	352	120	683	36,636
Harpswell	7	175	16	240	34	340	495	1,237	71	516	23,331
Harrison	64	1,416	109	1,937	127	1,097	331	802	156	994	34,847
Naples	58	980	80	917	79	446	95	208	93	522	19,945
New Gloucester	105	2,165	120	1,770	162	845	281	767	78	365	43,532
North Yarmouth	34	680	79	1,185	72	720	143	402	85	425	27,937
Otisfield	68	1,220	98	1,328	144	1,035	202	421	138	738	26,824
Portland	-	-	-	-	-	-	14	35	-	-	171,360
Pownal	54	1,080	77	1,155	98	980	89	267	82	465	24,117
Raymond	87	1,305	68	680	80	400	131	262	97	485	20,442
Scarborough	69	1,302	100	1,275	100	1,029	111	329	706	4,276	53,846
Sebago	41	720	61	695	71	385	83	200	91	640	16,005
South Portland	-	-	-	-	-	-	-	-	-	800	33,690
Standish	53	855	102	1,055	98	500	107	290	115	585	31,635
Westbrook	-	-	17	125	-	-	-	-	-	-	32,925
Windham	95	1,553	139	1,962	126	1,039	271	598	145	891	47,978
Yarmouth	-	-	21	315	3	24	65	195	2	14	19,578
	1,121	\$20,859	1,800	\$24,953	2,251	\$18,509	4,173	\$11,353	2,987	\$19,359	\$1,148,192

STATE ASSESSORS' REPORT.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1897—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.
Aven.....	182	\$8,750	3	\$100	2	\$50	8	\$140	179	\$4,350	28	\$1,237
Carthage.....	91	3,930	2	77	-	-	-	-	216	4,306	22	745
Chesterville.....	223	10,680	12	470	7	165	2	45	374	5,517	43	2,135
Eustis.....	121	4,918	5	125	5	120	5	80	73	1,580	-	-
Farmington.....	863	42,205	46	1,860	42	1,255	26	555	842	18,790	105	5,505
Freeman.....	215	8,839	7	270	9	245	7	130	194	4,226	45	2,035
Industry.....	154	5,615	9	242	9	230	10	170	166	3,165	40	1,630
Jay.....	538	28,110	14	630	22	810	15	377	708	17,211	92	4,700
Kingfield.....	222	11,200	15	660	17	650	21	505	131	2,927	8	357
Madrid.....	119	4,561	4	145	6	175	6	123	152	3,042	24	805
New Sharon.....	349	16,910	21	788	13	330	17	290	333	8,350	71	3,225
New Vineyard.....	239	8,905	13	340	17	380	*15	393	251	5,523	54	1,465
Phillips.....	453	16,075	14	410	32	775	20	311	428	7,560	113	3,995
Rangeley.....	254	9,207	20	603	23	415	13	183	193	2,873	28	610
Salem.....	82	2,685	2	70	3	55	1	15	66	1,249	8	305
Strong.....	205	9,200	2	80	7	160	4	70	227	5,104	26	1,175
Temple.....	142	6,087	6	205	7	148	1	15	153	3,437	53	2,490
Weld.....	257	9,515	11	330	7	170	13	193	269	5,619	103	4,355
Wilton.....	343	24,915	30	1,050	9	260	14	235	620	13,338	121	5,270
Plantations.												
Coplin.....	65	2,805	1	15	4	67	1	8	30	730	2	50
Dallas.....	49	1,710	5	120	3	40	7	105	52	916	6	185
Greenville.....	16	395	2	25	-	-	-	-	19	373	2	60
Perkins.....	19	660	1	35	-	-	1	16	20	365	8	325
Rangeley.....	31	768	2	24	1	10	3	29	21	400	4	105
	5,432	\$238,645	247	\$8,674	245	\$6,510	210	\$3,990	5,717	\$123,951	986	\$42,764

* Including 2 mules, \$200.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1897—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.....	55	\$1,142	87	\$1,534	95	\$726	994	\$2,269	66	\$404	\$20,502
Carthage.....	55	891	74	825	99	410	476	1,097	40	277	12,558
Chesterville.....	90	1,800	167	2,451	152	1,038	566	1,139	72	380	28,820
Eustis.....	21	361	48	480	36	182	256	384	44	196	8,426
Farmington.....	130	2,630	247	3,400	280	2,175	3,186	6,920	221	1,255	86,550
Freeman.....	80	1,580	96	1,109	103	656	1,199	2,206	84	350	21,646
Industry.....	35	590	77	1,054	105	839	916	1,719	-	-	15,254
Jay.....	184	3,845	238	3,446	264	2,083	939	2,188	218	1,385	64,735
Kingfield.....	36	604	43	487	51	331	492	775	131	500	18,996
Madrid.....	26	447	83	1,128	97	686	601	1,332	45	236	12,682
New Sharon.....	103	2,434	163	2,889	172	1,790	2,336	5,140	155	792	42,988
New Vineyard.....	78	1,454	113	1,491	141	1,123	1,359	1,836	98	529	23,439
Phillips.....	132	2,190	220	2,373	295	1,808	2,025	3,786	128	645	39,928
Rangeley.....	86	1,016	120	898	140	556	1,639	1,948	57	178	18,490
Salem.....	20	386	22	278	49	399	532	913	24	122	6,477
Strong.....	33	615	94	1,269	90	556	1,122	2,513	52	258	21,000
Temple.....	24	645	61	873	63	486	1,291	2,713	60	308	17,407
Weid.....	60	1,101	139	1,719	176	1,292	1,557	3,896	65	304	28,494
Wilton.....	149	2,879	274	3,377	326	1,851	1,230	2,608	277	1,675	57,458
Plantations.											
Coplin.....	21	395	22	215	33	173	140	116	17	54	4,638
Dallas.....	6	85	31	272	24	107	432	793	12	44	4,377
Greenvale.....	2	30	10	97	12	58	131	228	1	5	1,271
Perkins.....	4	64	9	111	17	79	158	330	-	-	1,965
Rangeley.....	4	65	10	180	10	66	133	193	5	21	1,861
	1,434	\$27,299	2,448	\$31,756	2,830	\$19,473	23,710	\$47,042	1,872	\$9,868	\$559,972

STATE ASSESSORS' REPORT.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1897—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	93	\$4,400	3	\$120	3	\$110	1	\$15	88	\$1,581	16	\$610
Aurora	72	2,792	-	-	1	48	3	110	57	957	6	198
Bluehill	370	20,210	13	780	20	900	4	110	306	7,650	70	3,160
Brooklin	108	6,235	-	310	-	-	-	-	137	3,425	16	850
Brooksville	197	10,367	7	375	11	340	7	165	261	5,220	31	1,235
Bucksport	417	22,935	11	567	7	270	6	150	520	10,400	8	300
Castine	126	6,970	2	90	-	-	5	115	125	2,500	16	592
Cranberry Isles	7	280	-	-	-	-	-	-	49	885	3	120
Deer Isle	143	7,110	3	125	1	40	-	-	314	6,280	63	1,815
Dedham	92	4,165	8	275	5	120	3	65	114	2,508	-	-
Eastbrook	65	4,347	2	160	-	-	-	-	77	1,925	4	170
Eden	656	30,175	-	-	7	310	3	110	270	5,600	1	24
Ellsworth	729	45,420	11	610	19	875	16	395	677	13,540	-	-
Franklin	185	9,490	1	50	7	275	125	185	185	4,625	2	70
Gouldsboro	210	11,585	5	300	4	150	-	-	249	5,976	16	545
Hancock	176	6,220	6	195	-	-	1	15	183	4,026	3	100
Isle au Haut	11	825	-	-	-	-	-	-	49	735	4	120
Lamoine	127	5,205	-	-	1	40	1	20	130	2,600	3	85
Mariaville	85	3,930	2	70	1	25	-	-	123	2,455	4	95
Mount Desert	233	11,115	5	220	-	-	-	-	144	3,600	4	140
Orland	310	17,900	13	650	10	360	7	175	285	5,700	18	755
Otis	41	1,466	-	-	2	70	-	-	47	865	4	175
Penobscot	217	10,085	16	840	11	440	1	25	291	7,275	32	1,036
Sedgwick	142	7,225	8	535	7	300	7	210	156	3,857	43	1,655
Sorrento	29	1,700	-	-	-	-	-	-	28	560	-	-
Stonington	96	5,390	1	55	-	-	1	25	137	2,740	14	390
Sullivan	214	12,170	9	540	8	400	*7	260	123	2,460	6	300
Surry	219	13,040	5	300	4	180	-	-	201	5,427	8	335
Swan's Island	46	1,980	1	40	-	-	-	-	86	2,150	16	610

Tremont	216	8,545	6	260	-	-	160	†1	15	213	5,325	5	110
Trenton	124	6,150	-	-	5	-	35	1	30	88	1,760	-	-
Verona	38	1,330	-	-	2	-	40	2	15	44	1,085	4	90
Waltham	62	2,965	3	145	1	-	-	2	55	123	3,213	10	370
Winter Harbor	47	1,925	-	-	-	-	-	2	50	48	1,056	-	-
Plantations.													
Long Island	2	50	-	-	-	-	-	-	-	31	620	2	55
No. 21, M. D.	20	660	-	-	-	-	-	-	-	19	380	-	-
No. 33	20	1,150	-	-	2	-	40	1	10	27	405	8	190
	5,944	\$307,501	148	\$7,612	139	\$5,528	90	\$2,323	6,005	\$131,366	440	\$16,320	

* 1 mule included, \$20.

† Pony.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1897—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.....	15	\$180	24	\$240	42	\$340	222	\$444	39	\$197	\$8,237
Aurora.....	6	98	19	182	28	134	142	255	23	85	4,797
Bluehill.....	49	980	98	1,450	147	1,470	806	1,210	98	490	38,410
Brooklin.....	36	540	-	-	34	340	158	306	4	40	12,046
Brooksville.....	14	365	35	490	85	595	716	1,432	46	230	20,814
Bucksport.....	27	405	107	1,284	94	752	447	894	85	540	38,297
Castine.....	6	102	24	336	20	160	29	58	44	308	11,231
Cranberry Isles.....	1	20	4	60	2	20	-	-	4	30	1,415
Deer Isle.....	51	918	92	1,104	27	162	436	872	1	10	18,436
Dedham.....	27	486	50	592	52	364	204	512	37	217	9,304
Eastbrook.....	-	-	35	560	29	232	246	492	18	151	8,037
Eden.....	11	176	19	228	20	160	60	120	44	264	37,167
Ellsworth.....	-	-	76	1,185	112	1,125	312	624	58	585	64,359
Franklin.....	-	-	14	210	46	368	209	627	46	322	16,162
Gouldsboro.....	4	96	61	732	84	672	451	902	67	499	21,457
Hancock.....	9	162	32	480	24	192	229	458	91	455	12,303
Isle au Haut.....	-	-	12	120	8	48	485	485	-	-	2,333
Lamoine.....	17	255	24	240	34	170	180	360	51	255	9,230
Mariaville.....	2	40	39	468	51	408	166	332	22	112	7,935
Mount Desert.....	13	273	13	234	11	132	92	276	29	145	16,135
Orland.....	37	1,030	25	300	17	102	541	1,082	130	650	28,704
Otis.....	-	-	8	119	12	80	111	165	14	77	3,011
Penobscot.....	33	660	94	1,410	106	1,060	861	1,722	72	360	24,933
Sedgwick.....	32	665	57	810	114	926	734	1,468	33	213	17,864
Sorrento.....	-	-	-	-	-	-	4	8	10	54	2,322
Stonington.....	6	108	14	168	19	114	288	576	-	-	9,566
Sullivan.....	4	60	8	96	18	180	111	222	46	368	17,056
Surry.....	37	740	66	1,056	65	650	283	707	68	408	22,963
Swan's Island.....	6	120	10	150	24	240	213	426	-	-	5,716

Tremont.....	3	60	12	180	8	80	312	625	3	15	15,215
Trenton.....	-	-	21	252	16	128	109	218	29	145	8,843
Verona.....	5	55	7	125	16	158	42	84	7	35	3,052
Waltham.....	10	215	37	444	52	312	161	322	49	222	8,303
Winter Harbor.....	-	-	7	85	3	24	28	56	1	6	3,202
Plantations.											
Long Island.....	1	15	2	30	1	10	239	359	-	-	1,139
No. 21, M. D.....	-	-	7	70	2	16	29	58	1	4	1,188
No. 33.....	4	60	5	40	11	41	32	48	9	26	2,010
	486	\$8,924	1,158	\$15,530	1,434	\$11,965	9,688	\$18,805	1,279	\$7,318	\$533,192

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1897—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	435	\$18,470	16	\$585	14	\$380	18	\$362	442	\$8,340	32	\$1,245
Augusta	1,302	94,560	33	1,725	23	870	23	590	925	18,940	18	725
Belgrade	350	17,522	19	770	9	330	5	110	472	10,461	64	3,150
Benton	310	13,718	12	495	11	375	3	65	296	6,075	4	175
Chelsea	218	9,240	5	190	1	40	3	55	242	4,520	16	625
China	504	23,557	23	885	10	348	18	390	672	13,630	64	2,230
Clinton	514	18,260	14	505	13	345	18	425	487	8,557	4	160
Farmingdale	223	16,865	7	590	6	315	4	115	207	5,166	2	100
Fayette	234	8,315	22	720	8	195	3	65	422	9,122	20	1,070
Gardiner*	714	57,805	26	1,410	14	535	2	100	394	9,775	25	1,050
Hallowell	376	28,800	10	875	7	475	9	425	150	3,750	2	160
Litchfield	340	16,435	14	555	15	390	4	85	522	11,743	21	808
Manchester	230	10,685	11	388	8	212	3	55	245	5,052	26	1,130
Monmouth	454	24,062	15	510	15	385	6	140	755	18,799	12	765
Mount Vernon	340	13,330	18	620	11	335	11	190	482	9,715	99	5,020
Oakland	463	24,875	22	930	35	1,150	14	310	368	7,464	8	270
Pittston	433	15,338	5	160	5	100	-	-	562	10,442	70	2,500
Randolph	166	8,730	4	173	18	435	1	15	53	1,490	1	20
Readfield	331	17,290	16	826	8	272	13	328	489	13,325	56	2,745
Rome	125	4,180	3	75	1	35	5	70	152	2,391	48	1,710
Sidney	480	17,975	34	1,159	34	860	24	506	513	8,708	28	1,230
Vassalboro	412	33,305	40	1,660	30	950	8	165	626	14,705	20	635
Vienna	150	6,830	4	175	2	70	4	80	227	5,275	46	2,305
Waterville	691	41,625	-	-	54	1,885	11	25	269	6,250	12	600
Wayne	241	11,156	9	310	3	65	11	210	349	7,730	16	655

West Gardiner	300	12,775	11	385	2	40	-	-	399	8,715	10	495
Windsor	344	16,225	26	1,165	12	365	8	210	447	9,245	58	2,415
Winslow	489	24,589	12	415	6	187	11	225	581	12,971	2	75
Winthrop	441	25,740	5	250	4	190	7	175	801	20,025	\$20	650
Unity Plantation	22	835	-	-	2	48	-	-	26	392	-	-
	11,832	\$633,092	436	\$18,494	381	\$12,152	237	\$5,491	12,575	\$272,773	804	\$34,718

* Returns of 1896.

† 2 mules included, \$100.

‡ Mule.

§ 10 bulls included, \$250.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1897—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	129	\$2,368	203	\$2,562	201	\$1,565	1,740	\$4,309	241	\$1,491	41,677
Augusta	15	305	160	2,195	203	1,220	149	285	221	1,355	132,770
Belgrade	91	1,767	191	2,854	205	1,848	1,046	2,092	166	1,090	41,994
Benton	25	382	76	1,031	71	426	361	709	80	542	23,993
Chelsea	33	500	66	825	66	405	227	475	70	395	17,970
China	70	1,153	206	2,245	187	1,174	1,655	3,765	271	1,490	50,867
Clinton	80	1,244	157	1,801	168	1,241	1,292	3,466	200	954	36,936
Farmingdale	29	647	46	673	53	501	21	43	46	243	25,258
Fayette	108	2,227	156	2,298	157	1,066	260	675	75	452	26,205
Gardiner	12	205	22	286	25	235	169	327	79	387	72,115
Hallowell	5	85	3	55	-	-	76	320	66	580	35,325
Litchfield	81	1,555	97	1,280	140	942	381	977	162	1,090	35,820
Manchester	59	1,105	78	1,036	91	627	275	517	119	538	19,340
Monmouth	136	2,955	193	3,125	252	1,930	462	1,305	218	1,215	55,191
Mount Vernon	93	1,797	175	2,430	167	1,300	939	1,763	172	978	37,468
Oakland	81	1,419	112	1,542	116	827	406	852	142	882	40,521
Pittston	9	221	138	1,518	195	1,183	401	783	123	708	32,953
Randolph	6	165	5	90	2	15	2	4	13	95	11,254
Readfield	90	2,205	161	2,581	193	1,978	575	1,537	158	763	43,850
Rome	50	937	72	767	81	517	887	1,530	77	442	12,634
Sidney	111	1,551	144	1,535	172	1,037	1,328	2,657	211	878	38,087
Vassalboro	132	2,678	204	2,967	201	1,615	1,271	3,479	256	1,496	63,655
Vienna	98	2,117	113	1,836	113	893	625	1,193	86	467	21,241
Waterville	3	70	73	805	-	-	168	475	64	420	52,155
Wayne	66	1,235	125	1,732	121	923	189	340	96	640	24,996

STATE ASSESSORS' REPORT.

West Gardiner	57	1,025	96	1,255	99	695	187	475	119	700	26,560
Windsor.....	112	2,130	178	2,400	198	1,615	731	1,750	144	860	38,380
Winslow.....	97	1,797	150	2,110	169	1,235	761	1,815	159	976	46,395
Winthrop.....	135	2,700	221	3,315	224	2,240	242	495	182	1,055	56,835
Unity Plantation.....	4	42	3	34	8	39	37	58	17	55	1,503
	2,017	\$38,587	3,624	\$49,173	3,878	\$29,292	16,803	\$38,471	4,033	\$23,037	\$1,155,280

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1897—Continued.

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.....	329	\$14,852	8	\$315	7	\$220	6	\$125	354	\$7,644	63	\$2,590
Camden.....	220	12,945	4	170	2	50	1	15	263	6,575	6	240
Cushing.....	143	4,785	10	350	4	95	3	55	122	2,684	6	250
Friendship.....	99	4,356	5	265	3	111	2	40	103	2,565	18	594
Hope.....	235	9,700	7	240	8	205	4	70	272	6,693	27	1,390
Hurricane Isle.....	6	600	-	-	-	-	1	20	9	225	-	-
North Haven.....	72	3,225	2	100	2	50	-	-	145	3,625	14	660
Rockland.....	948	61,464	3	225	5	175	7	196	*396	7,900	2	60
Rockport.....	403	24,893	7	350	5	200	1	30	517	11,374	11	420
South Thomaston.....	230	10,350	8	360	3	105	2	50	292	6,424	2	50
St. George.....	258	10,795	8	410	7	245	-	-	240	6,000	10	400
Thomaston.....	360	24,000	12	675	-	-	-	-	281	7,025	3	150
Union.....	466	21,001	19	665	11	325	6	125	585	12,858	60	2,390
Vinalhaven.....	202	9,590	-	-	1	25	-	-	203	4,290	7	225
Warren.....	471	22,569	16	645	10	350	6	145	718	14,360	20	750
Washington.....	370	16,535	7	375	17	545	13	360	318	8,406	78	3,665
Criehaven Pl.....	2	125	-	-	-	-	-	-	7	195	1	15
Matinicus Isle Pl.....	7	365	-	-	-	-	-	-	28	560	6	165
	4,821	\$252,150	116	\$5,145	85	\$2,701	52	\$1,231	4,853	\$109,403	334	\$14,044

* 4 bulls included.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1897—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.....	63	\$1,363	141	\$1,844	136	\$1,083	462	\$954	137	\$798	\$31,788
Camden.....	13	238	23	320	24	187	20	60	57	285	21,125
Cushing.....	26	520	40	600	26	208	228	456	47	207	10,200
Friendship.....	11	286	27	432	12	120	86	150	27	162	9,081
Hope.....	51	1,025	73	1,217	81	687	139	278	121	776	22,281
Hurricane Isle.....	-	-	-	-	-	-	-	-	-	-	845
North Haven.....	14	280	26	390	21	210	1,826	3,652	79	526	12,718
Rockland.....	13	260	2	30	8	80	-	-	17	68	70,458
Rockport.....	31	465	37	370	43	215	72	216	98	490	39,023
South Thomaston.....	26	390	54	540	73	365	5	10	17	85	18,729
St. George.....	10	200	43	516	27	162	573	1,146	14	70	19,944
Thomaston.....	10	200	19	285	21	210	30	93	58	348	32,986
Union.....	90	1,620	179	2,507	155	1,550	627	1,598	189	945	45,584
Vinalhaven.....	11	220	28	420	46	370	596	1,192	14	98	16,430
Warren.....	111	1,665	181	2,172	188	1,504	336	672	163	892	45,724
Washington.....	54	1,437	117	2,054	139	1,320	554	1,444	134	814	36,955
Criehaven Pl.....	-	-	-	-	-	-	-	-	-	-	335
Matinicus Isle Pl.....	-	-	-	-	4	40	245	490	2	8	1,628
	534	\$10,167	990	\$13,699	1,004	\$8,311	5,799	\$12,411	1,174	\$6,572	\$435,834

STATE ASSESSORS' REPORT.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1897—Continued.
LINCOLN COUNTY.

Towns.	Horses.		Three-year-old Colts.		Two-year-old Colts.		One-year-old Colts.		Cows.		Oxen.	
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Alna.....	159	\$9,545	3	\$130	2	\$50	2	\$50	185	\$4,419	28	\$1,300
Boothbay.....	225	11,605	-	-	2	80	2	50	253	5,060	11	425
Boothbay Harbor.....	131	7,095	-	-	-	-	-	-	98	2,450	4	120
Bremen.....	90	3,786	4	140	4	80	-	-	94	2,161	28	1,105
Bristol.....	374	20,673	8	425	13	500	*6	160	383	11,192	78	4,037
Damariscotta.....	178	12,710	6	385	11	530	8	245	141	3,550	26	1,315
Dresden.....	296	13,371	8	400	8	240	1	20	344	6,192	74	3,090
Edgecomb.....	154	9,830	4	265	4	140	1	30	175	3,500	28	1,260
Jefferson.....	419	17,869	19	563	15	453	9	178	448	9,185	147	6,571
Newcastle.....	260	16,692	14	825	5	220	2	45	287	7,145	81	4,075
Nobleborough.....	226	12,245	8	355	3	60	-	-	237	4,641	74	2,750
Somerville.....	111	3,495	9	245	8	205	6	95	124	1,050	34	1,145
Southport.....	21	930	-	-	-	-	-	-	42	1,050	3	100
Waldoboro.....	564	27,850	18	660	15	485	3	50	670	12,902	152	5,967
Westport.....	32	1,864	2	70	1	25	-	-	81	2,025	10	470
Whitefield.....	412	15,320	21	560	12	300	11	180	516	9,540	115	4,450
Wiscasset.....	228	12,070	3	150	4	150	2	45	237	4,740	61	2,130
Monhegan Isle Pl.....	-	-	-	-	-	-	-	-	6	120	2	80
	3,880	\$196,980	127	\$5,173	107	\$3,518	53	\$1,148	4,321	\$91,805	956	\$40,390

* 2 donkeys included.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1897—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	29	\$547	40	\$590	46	\$348	156	\$312	39	\$195	\$17,486
Boothbay	14	280	71	1,065	63	504	137	274	29	145	19,488
Boothbay Harbor	1	20	5	75	15	150	1	5	-	-	9,925
Bremen	27	710	35	551	29	324	91	182	27	188	9,227
Bristol	49	1,262	80	1,478	109	1,056	560	1,384	103	719	42,886
Damariscotta	13	300	14	280	32	480	119	296	62	496	20,587
Dresden	57	1,026	122	1,464	120	966	358	736	122	488	27,987
Edgecomb	4	150	35	550	51	408	210	420	55	275	16,858
Jefferson	108	2,471	175	2,472	140	1,097	1,282	3,015	186	961	44,825
Newcastle	43	915	69	930	99	868	405	810	75	499	33,024
Nobleborough	72	1,610	92	1,363	77	629	403	806	108	597	25,056
Somerville	36	556	57	593	67	386	283	502	25	104	9,259
Southport	5	-	-	-	-	-	-	-	-	-	2,080
Waldoborough	127	2,485	239	3,242	194	1,587	364	682	143	767	56,677
Westport	5	120	11	190	15	180	67	134	17	102	5,180
Whitefield	90	1,655	170	2,100	193	1,084	984	2,058	148	702	37,949
Wiscasset	20	360	57	700	31	248	361	722	61	305	21,620
Monhegan Isle Pl	-	-	-	-	-	-	-	-	-	-	200
	700	\$14,467	1,272	\$17,043	1,280	\$10,309	5,781	\$12,338	1,200	\$6,543	\$400,314

STATE ASSESSORS' REPORT.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1897—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	218	\$8,045	10	\$240	10	\$200	4	\$55	241	\$5,086	28	\$1,170
Andover	291	11,960	15	585	12	345	11	225	278	5,580	18	735
Bethel	685	28,332	18	675	23	680	27	550	669	13,485	37	1,400
Brownfield	313	9,077	5	175	7	140	3	30	351	5,967	103	3,502
Buckfield	345	18,660	20	762	16	390	10	145	543	12,201	46	2,160
Byron	67	1,840	10	220	2	30	2	20	61	960	10	390
Canton	286	10,545	13	495	7	155	10	180	351	7,870	11	390
Denmark	281	10,360	9	280	6	155	2	35	472	10,173	65	2,645
Dixfield	279	9,090	14	330	6	95	6	65	368	7,000	18	645
Fryeburg	480	25,048	18	725	17	480	10	190	578	12,489	62	2,844
Gilead	127	5,370	2	60	-	-	4	85	140	2,794	6	250
Grafton	51	1,615	3	60	-	-	-	-	27	390	-	-
Greenwood	200	8,270	13	485	5	135	3	80	261	5,790	48	2,140
Hanover	101	3,645	2	55	2	40	4	75	64	1,375	4	170
Hartford	266	11,638	6	215	9	240	3	65	593	14,259	86	4,879
Hebron	215	10,005	5	185	2	55	4	80	527	10,961	25	955
Hiram	320	14,245	8	380	5	145	9	215	440	9,445	61	2,990
Lovell	282	13,435	6	270	12	350	5	100	358	7,717	68	3,193
Mason	26	1,140	1	20	-	-	1	10	43	863	20	975
Mexico	183	5,495	3	60	4	60	3	30	181	3,600	14	420
Newry	142	5,710	3	65	-	-	2	15	155	3,112	10	395
Norway	625	27,731	27	970	10	233	7	136	769	15,218	39	1,675
Oxford	346	15,635	6	230	8	205	-	-	439	10,023	20	975
Paris	732	28,447	29	975	28	793	15	270	1,039	20,996	100	4,920
Peru	238	10,135	6	180	3	55	5	114	421	9,356	39	1,368
Porter	207	7,563	8	265	7	170	3	35	255	3,689	96	3,505
Roxbury	79	1,860	1		2	20	1	5	63	1,165	6	170

Rumford	499	13,223	8	216	6	120	9	135	567	12,077	67	2,462
Stoneham	107	4,671	5	190	3	80	4	95	97	2,288	14	640
Stow	90	3,180	4	95	1	35	5	85	133	2,086	49	1,688
Sumner	330	10,560	13	416	10	265	6	122	475	8,666	103	4,380
Sweden	143	5,890	4	145	6	140	1	10	215	4,243	24	1,175
Upton	101	4,260	2	60	1	15	1	22	72	1,593	14	605
Waterford	417	19,426	12	570	19	680	10	270	601	12,020	38	1,580
Woodstock	247	9,569	6	238	11	318	5	70	340	7,143	54	2,425
Plantations.												
Franklin	39	1,449	-	-	-	-	-	-	42	751	-	-
Lincoln	45	1,335	-	-	1	30	1	15	32	497	1	25
Malloway	85	3,050	2	40	1	10	1	5	26	325	8	190
Milton*	71	3,642	6	256	4	130	1	20	71	1,732	16	705
	9,559	\$385,151	333	\$11,218	266	\$6,994	198	\$3,659	12,358	\$255,015	1,428	\$60,736

* Returns of 1896.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1897—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.....	31	\$496	108	\$1,181	127	\$ 758	253	\$629	65	\$321	\$18,181
Andover.....	55	950	100	1,221	160	1,029	642	1,361	74	328	24,319
Bethel.....	104	1,913	253	3,057	247	1,988	985	2,534	183	1,139	55,753
Brownfield.....	85	1,445	120	1,440	134	804	355	800	108	594	23,974
Buckfield.....	113	2,078	209	2,880	243	1,754	410	1,015	147	828	42,873
Byron.....	18	285	25	340	75	465	200	212	16	78	4,840
Canton.....	78	1,335	113	1,390	137	865	217	430	92	460	24,115
Denmark.....	73	1,452	122	1,716	171	1,223	182	415	110	646	29,100
Dixfield.....	87	1,330	112	1,110	159	805	465	945	62	325	21,740
Fryeburg.....	78	1,751	276	4,136	283	2,534	549	1,353	176	1,064	52,614
Gilead.....	36	587	44	599	65	414	128	400	54	445	11,004
Grafton.....	12	187	34	344	11	68	129	189	19	76	2,929
Greenwood.....	59	1,146	94	1,263	134	952	544	1,397	99	609	22,267
Hanover.....	19	480	37	562	40	407	190	478	27	169	7,456
Hartford.....	149	3,323	194	3,106	294	2,152	587	1,504	125	727	42,108
Hebron.....	119	2,046	169	2,023	175	1,127	147	315	108	794	28,546
Hiram.....	76	1,535	126	1,940	148	1,040	156	340	135	870	33,145
Lovell.....	77	1,573	135	2,135	178	1,512	376	761	101	513	31,559
Mason.....	11	173	22	311	25	146	94	247	17	111	3,996
Mexico.....	47	730	74	787	59	274	308	669	66	280	12,405
Newry.....	25	394	68	799	53	433	685	1,769	30	171	12,863
Norway.....	144	2,394	215	2,902	342	2,732	551	1,388	260	1,408	56,787
Oxford.....	79	1,435	117	1,825	147	1,098	333	612	105	679	32,717
Paris.....	206	3,494	310	3,818	414	2,825	939	1,872	216	1,397	69,807
Peru.....	69	1,144	149	1,680	135	850	538	1,182	92	486	26,550
Porter.....	54	1,081	104	1,365	114	987	162	335	76	606	19,601
Roxbury.....	13	180	38	400	21	100	154	250	15	65	4,275

Rumford.....	125	2,091	213	2,130	278	1,390	920	2,760	160	800	37,404
Stoneham.....	6	128	30	446	29	195	210	525	22	137	9,395
Stow.....	43	626	59	649	77	402	211	408	46	186	9,440
Sumner.....	164	3,087	193	2,556	265	2,031	767	1,362	117	445	33,890
Sweden.....	34	617	71	1,047	58	474	44	135	70	422	14,298
Upton.....	29	597	63	884	63	447	218	420	21	92	8,995
Waterford.....	60	1,275	167	2,487	204	1,428	487	1,028	155	944	41,708
Woodstock.....	64	1,206	121	1,640	162	1,372	1,056	2,135	87	514	26,630
Plantations.											
Franklin.....	10	140	13	113	16	57	91	203	13	71	2,784
Lincoln.....	2	32	31	323	25	119	96	182	16	44	2,662
Magalloway.....	8	116	4	100	14	56	54	108	9	68	4,068
Milton.....	20	392	8	135	29	192	305	732	32	191	8,127
	2,482	\$43,244	4,341	\$56,840	5,311	\$37,505	14,718	\$33,400	3,323	\$19,103	\$914,865

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1897—Continued.

PENOBSCOT COUNTY.

Towns.	Horses.		Three-year-old Colts.		Two-year-old Colts.		One-year-old Colts.		Cows.		Oxen.	
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Alton.....	88	\$2,455	6	\$132	5	\$64	1	\$ 5	103	\$1,394	3	\$60
Argyle.....	90	3,350	-	-	1	25	1	10	42	757	3	75
Bangor.....	2,099	128,745	-	-	56	2,070	-	-	932	22,303	3	53
Bradford.....	457	14,800	16	475	26	550	15	230	595	9,377	6	200
Bradley.....	100	3,430	1	35	5	77	2	25	94	1,780	-	-
Brewer.....	452	24,135	9	450	7	245	5	125	305	6,100	-	-
Burlington.....	152	6,672	6	205	3	50	3	35	135	2,932	4	210
Carmel.....	375	18,965	19	790	20	595	-	-	464	9,925	-	-
Carroll.....	203	6,745	18	432	16	235	8	94	242	4,117	14	365
Charleston.....	400	14,106	16	485	18	333	17	228	452	8,193	45	1,553
Chester.....	139	6,505	2	75	6	220	15	341	120	2,084	-	-
Clifton.....	721	2,085	-	-	-	-	-	-	85	1,275	-	-
Corinna.....	461	18,485	19	561	8	203	8	119	685	13,291	28	1,270
Corinth.....	502	25,690	20	800	13	375	7	157	580	14,139	20	925
Dexter.....	664	26,125	40	1,400	24	595	40	627	605	11,383	12	425
Dixmont.....	303	11,972	10	250	10	244	6	88	523	10,625	30	1,272
Eddington.....	213	8,390	5	205	5	130	-	-	255	5,080	-	-
Edinburg.....	25	500	1	20	-	-	1	10	21	210	-	-
Enfield.....	193	6,945	3	120	17	355	3	45	139	2,536	-	-
Etna.....	241	8,530	11	365	4	85	3	53	247	5,152	8	290
Exeter.....	427	16,185	18	445	19	470	8	160	495	9,977	18	630
Garland.....	412	13,585	23	615	21	329	17	210	556	11,553	8	335
Glenburn.....	233	10,073	9	320	9	275	16	208	303	6,363	4	175
Greenbush.....	126	4,220	10	170	-	-	-	-	147	2,471	-	-
Greenfield.....	91	2,544	5	114	5	80	4	48	81	1,078	-	-
Hampden.....	579	27,657	18	700	22	667	15	189	779	15,766	4	110
Hermon.....	475	19,396	19	540	10	250	8	147	589	12,644	4	125
Holden.....	228	9,970	14	565	5	145	1	25	355	6,840	7	250

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Howland.....	111	4,680	1	50	1	30	-	-	52	959	2	50
Hudson.....	176	6,354	11	310	9	201	5	77	207	3,125	4	80
Kenduskeag.....	168	8,420	4	80	2	45	4	65	186	4,230	-	-
Kingman.....	127	4,839	10	330	7	180	6	75	186	1,567	2	50
Lagrange.....	244	9,160	13	405	10	233	2	25	194	3,186	5	200
Lee.....	301	11,264	6	205	3	60	32	342	222	3,491	12	390
Levant.....	317	14,328	21	640	19	445	8	160	403	8,731	14	477
Lincoln.....	378	13,605	18	432	10	178	-	-	298	4,480	2	100
Lowell.....	84	3,690	2	90	4	95	-	-	75	1,532	2	-
Mattamiscontis.....	12	375	2	55	-	-	1	15	8	120	-	-
Mattawamkeag.....	114	5,335	5	150	6	160	2	35	90	1,395	-	-
Maxfield.....	42	1,440	1	20	-	-	1	10	34	520	-	-
Medway.....	123	5,050	3	115	5	150	7	140	103	1,545	3	52
Milford.....	125	5,560	1	25	3	80	-	-	71	1,075	2	75
Mount Chase.....	66	2,406	1	18	4	90	8	169	72	1,168	2	245
Newburgh.....	243	13,114	12	345	4	83	13	243	574	10,718	6	210
Newport.....	414	14,205	13	400	8	215	9	160	512	9,165	6	-
Old Town.....	469	12,025	4	75	-	-	-	-	238	3,094	-	-
Orono.....	300	12,400	2	70	1	35	4	75	246	4,712	2	50
Orrington.....	355	16,990	-	-	14	525	-	-	658	13,160	4	150
Passadumkeag.....	71	2,575	5	105	5	100	1	10	66	813	-	-
Patten.....	412	23,145	23	825	30	700	11	150	217	4,242	2	85
Plymouth.....	188	7,859	6	119	5	100	1	10	414	8,084	2	290
Prentiss.....	173	5,064	11	253	10	158	18	202	131	2,073	2	40
Springfield.....	216	9,435	6	190	12	325	9	135	182	3,444	12	335
Stetson.....	322	15,805	22	725	15	320	10	130	411	9,520	4	135
Veazie.....	105	5,495	3	115	-	-	-	-	99	2,277	1	12
Winn.....	168	6,550	7	225	5	120	4	70	131	2,613	-	-
Woodville.....	65	3,460	5	220	3	105	7	130	65	1,059	2	50
Plantations.												
Drew.....	58	2,836	2	110	2	70	5	118	46	1,044	-	-
Lakeville.....	50	1,985	5	155	4	105	3	50	53	818	-	-
No. 2, Grand Falls.....	12	495	6	180	2	50	-	-	9	135	-	-
Sebouis.....	29	925	-	-	-	-	-	10	13	293	-	-
Webster.....	30	1,264	2	45	2	30	2	20	26	390	2	80
Stacyville.....	112	3,360	8	220	10	200	4	55	76	846	-	-
	16,086½	\$697,753	559	\$17,562	550	\$13,855	382	\$5,860	16,206	\$314,969	326	\$11,579

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1897—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	29	\$316	40	\$320	43	\$206	335	\$540	36	\$160	\$5,652
Argyle	9	140	16	160	23	115	22	33	11	54	4,719
Bangor	-	-	331	3,310	-	-	372	874	243	1,456	158,811
Bradford	129	1,462	173	1,300	224	1,006	1,654	3,010	158	647	33,057
Bradley	8	118	19	209	22	156	70	122	57	302	6,254
Brewer	51	765	69	690	55	275	59	140	61	305	33,230
Burlington	16	245	55	673	56	372	294	832	53	378	12,604
Carmel	49	878	104	1,491	113	839	1,061	2,595	122	647	36,725
Carroll	49	623	99	875	109	444	834	1,555	69	376	15,860
Charleston	90	1,191	121	1,148	128	723	1,800	5,370	253	1,153	34,483
Chester	23	344	57	656	54	397	277	523	65	384	11,529
Clifton	9	119	13	130	27	162	161	322	24	113	4,206
Corinna	77	1,227	147	1,637	149	1,086	1,658	4,135	333	1,682	43,756
Corinth	97	1,881	189	2,714	196	1,489	2,246	6,650	260	1,620	56,440
Dexter	98	1,510	152	1,912	185	1,169	1,592	3,706	226	915	49,767
Dixmont	91	1,468	173	2,204	194	1,163	1,632	4,207	156	791	34,224
Eddington	45	675	61	610	78	390	348	709	89	415	16,604
Edinburg	1	10	8	97	5	14	26	31	5	14	906
Enfield	21	264	28	316	49	215	177	211	42	259	11,266
Etna	43	516	111	1,196	99	563	1,000	2,188	63	317	19,255
Exeter	90	1,635	122	1,557	203	1,588	1,599	3,984	362	1,645	38,276
Garland	81	1,436	109	1,387	135	825	1,364	2,954	182	963	34,192
Glenburn	70	1,294	69	1,063	105	946	669	1,698	71	376	22,791
Greenbush	13	196	39	269	58	276	296	506	40	199	5,307
Greenfield	22	159	53	351	34	186	322	532	31	122	5,214
Hampden	113	1,763	146	1,752	182	934	781	1,877	220	1,014	52,429
Hermon	120	2,047	177	2,483	170	1,057	743	1,743	214	1,117	41,549
Holden	44	668	89	899	110	566	566	1,139	96	360	21,427

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Howland	-	-	10	105	10	48	74	127	3	12	6,061
Hudson	35	455	93	917	96	438	483	1,141	12	287	13,385
Kenduskeag	39	643	45	540	56	455	358	923	65	358	15,759
Kingman	13	144	17	140	45	185	108	216	36	129	7,855
Lagrange	42	697	104	1,000	84	442	254	519	75	306	16,173
Lee	59	717	73	712	89	569	645	1,413	83	415	19,578
Levant	80	1,422	119	1,646	138	1,052	958	2,720	175	965	32,586
Lincoln	38	447	97	980	102	552	497	765	115	592	22,077
Lowell	9	147	35	439	35	250	209	418	35	217	6,978
Mattamiscontis	-	-	3	30	1	7	14	21	2	13	636
Mattawamkeag	4	60	20	305	39	234	133	266	13	65	8,005
Maxfield	3	41	12	124	11	63	64	118	14	88	2,424
Medway	2	30	21	252	42	294	196	389	12	84	8,101
Milford	10	150	12	115	6	30	64	134	35	147	7,366
Mount Chase	12	161	34	325	33	141	248	536	32	180	5,269
Newburgh	101	1,345	156	1,725	136	700	719	1,376	137	674	30,568
Newport	61	935	139	1,420	146	745	854	2,175	152	790	30,420
Old Town	19	190	19	133	11	55	123	246	25	50	15,868
Orono	31	470	28	275	28	213	30	60	64	285	18,645
Orrington	10	205	111	1,665	132	1,320	140	320	140	730	35,065
Passadumkeag	3	36	15	122	24	75	80	143	16	61	4,040
Patten	50	717	98	976	102	420	904	1,990	92	452	33,702
Plymouth	72	1,118	121	1,301	145	709	1,086	2,662	74	488	22,731
Prentiss	31	449	90	803	73	359	481	862	62	228	10,491
Springfield	35	364	55	418	64	222	462	854	41	170	15,892
Stetson	57	955	122	1,419	138	720	1,131	2,049	173	985	32,763
Veazie	1	20	10	150	14	140	13	39	27	188	8,436
Winn	23	425	37	425	34	205	218	435	42	276	11,344
Woodville	20	254	22	206	36	172	217	293	26	132	6,081
Plantations.											
Drew	10	194	36	398	34	198	292	1,168	22	224	6,360
Lakeville	8	115	27	258	13	63	131	282	11	73	3,904
No. 2, Grand Falls	-	-	3	30	8	40	34	68	1	5	1,003
Seboeis	-	-	4	32	5	19	80	149	5	20	1,448
Webster	13	111	10	56	12	36	162	243	10	40	2,315
Stacyville	9	68	20	118	34	111	191	208	51	167	5,353
	2,388	\$36,035	4,598	\$50,969	4,782	\$28,384	33,551	\$77,574	5,420	\$27,675	\$1,282,215

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1897—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.....	220	\$10,123	5	\$155	7	\$200	7	\$155	265	\$5,238	12	\$365
Atkinson.....	278	13,165	21	675	22	581	11	205	287	4,782	11	285
Blanchard.....	64	3,075	-	-	-	-	-	-	45	898	-	-
Brownville.....	219	3,225	6	185	3	50	5	65	257	5,003	-	-
Dover.....	530	23,827	7	259	21	525	13	270	620	11,292	11	341
Foxcroft.....	388	15,338	29	760	10	225	6	80	242	4,080	6	170
Greenville.....	296	13,890	11	350	1	30	1	15	112	2,546	6	230
Guilford.....	357	15,560	16	545	15	445	9	195	262	5,180	-	-
Medford.....	103	4,454	2	65	1	25	5	112	91	2,066	2	50
Milo.....	314	14,267	21	907	18	534	9	150	279	5,230	-	-
Monson.....	203	6,250	8	195	10	220	3	30	212	3,825	3	70
Orneville.....	120	3,568	7	215	6	135	2	30	80	1,465	2	120
Parkman.....	282	11,736	13	408	17	374	*12	190	345	7,028	12	490
Sangerville.....	404	14,201	23	696	13	320	4	60	471	8,153	10	300
Sebec.....	231	10,190	21	685	14	324	5	90	286	5,779	11	435
Shirley.....	74	2,935	2	55	-	-	-	-	48	934	-	-
Wellington.....	158	5,165	8	240	6	104	9	76	216	3,888	67	2,443
Williamsburg.....	38	2,025	-	-	3	115	-	-	43	826	-	-
Willimantic.....	142	5,423	-	-	2	60	2	34	81	1,189	6	190
Plantations.												
Bowerbank.....	25	800	-	-	3	88	-	-	19	194	-	-
Elliottsville.....	10	610	-	-	-	-	-	-	11	218	-	-
Kingsbury.....	49	1,775	1	35	-	-	1	10	54	916	8	310
	4,505	\$187,602	201	\$6,430	172	\$4,355	103	\$1,767	4,326	\$80,730	167	\$5,799

* Including 2 mules.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1897—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.....	88	\$1,526	100	\$1,337	130	\$954	824	\$1,764	86	\$438	\$22,255
Atkinson.....	45	581	93	938	127	792	1,020	2,550	116	634	25,188
Blanchard.....	5	84	18	261	15	100	88	166	28	137	4,721
Brownville.....	35	563	70	855	93	568	262	518	72	399	17,431
Dover.....	78	1,113	128	1,352	129	704	1,273	2,653	228	914	43,250
Foxcroft.....	84	1,035	75	830	84	450	642	1,625	163	1,115	25,708
Greenville.....	4	75	17	219	15	115	181	367	101	556	18,393
Guilford.....	49	810	54	695	57	550	356	705	120	655	25,340
Medford.....	26	481	35	448	36	213	372	626	26	162	8,702
Milo.....	41	659	81	1,001	83	592	575	1,150	176	1,055	25,545
Monson.....	39	595	46	555	63	405	601	1,080	80	485	13,710
Orneville.....	12	196	25	292	23	130	228	571	35	166	6,888
Parkman.....	78	1,297	137	1,734	114	795	1,885	3,838	152	648	28,538
Sangerville.....	93	1,463	143	1,609	135	850	1,335	2,608	162	826	31,086
Sebec.....	63	1,057	98	1,191	65	498	986	2,433	104	667	23,349
Shirley.....	19	279	17	181	25	136	83	143	44	167	4,830
Wellington.....	69	1,209	128	1,600	132	792	1,356	3,351	53	225	19,093
Williamsburg.....	13	197	28	340	19	125	62	145	3	12	3,785
Willimantic.....	13	185	26	286	32	206	269	455	39	140	8,168
Plantations.											
Bowerbank.....	3	25	4	28	8	40	116	155	16	52	1,382
Elliottsville.....	-	-	1	12	2	14	81	179	1	6	1,039
Kingsbury.....	2	60	25	314	18	114	254	549	27	149	4,232
	859	\$13,490	1,349	\$16,078	1,405	\$9,143	12,849	\$27,631	1,832	\$9,608	\$362,633

STATE ASSESSORS' REPORT.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1897—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	\$1,975	-	-	-	-	-	-	57	\$1,140	10	\$480
Bath.....	535	52,700	-	-	-	-	-	-	247	7,620	-	-
Bowdoin.....	353	10,977	14	\$385	10	\$240	5	\$100	465	8,632	46	1,850
Bowdoinham.....	401	16,800	17	650	13	455	10	215	421	10,142	21	915
Georgetown.....	75	2,400	-	-	-	-	-	-	135	2,700	16	520
Perkins.....	21	740	-	-	-	-	-	-	22	462	6	225
Phippsburg.....	186	7,440	1	50	3	120	1	25	203	4,060	32	1,280
Richmond.....	444	22,040	8	375	6	215	11	305	483	8,903	16	785
Topsham.....	255	15,302	17	665	17	445	6	75	379	8,580	36	1,650
West Bath.....	120	7,155	4	160	-	-	-	-	232	4,640	-	-
Woolwich.....	241	9,350	8	310	5	150	1	15	340	6,120	88	2,505
	2,665	\$146,579	69	\$2,595	54	\$1,625	34	\$735	2,984	\$62,999	271	\$10,210

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1897—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.....	9	\$180	7	\$98	15	\$105	126	\$252	-	-	\$ 4,230
Bath.....	-	-	-	-	-	-	-	-	-	-	60,320
Bowdoin.....	94	1,606	157	2,193	162	1,159	481	1,202	133	\$933	28,977
Bowdoinham.....	77	1,179	110	1,323	136	1,098	404	1,007	124	851	34,635
Georgetown.....	6	120	24	240	39	350	89	170	-	-	6,500
Perkins.....	-	-	6	90	6	48	16	48	4	24	1,637
Phippsburg.....	13	234	20	240	29	232	270	405	-	-	14,086
Richmond.....	52	969	112	1,649	114	1,142	314	627	110	572	37,582
Topsham.....	28	531	64	921	9	76	338	683	51	384	29,312
West Bath.....	-	-	4	40	24	120	19	38	-	-	12,153
Woolwich.....	39	625	106	1,060	125	875	390	780	-	-	21,790
	318	\$5,444	610	\$7,854	659	\$5,205	2,447	\$5,212	422	\$2,764	\$251,222

STATE ASSESSORS' REPORT.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1897—Continued.

SOMERSET COUNTY.

Towns.	Horses.		Three-year-old Colts.		Two-year-old Colts.		One-year-old Colts.		Cows.		Oxen.	
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Anson.....	486	\$22,210	36	\$993	26	\$890	156	\$1,425	482	\$11,197	41	\$1,845
Athens.....	395	13,760	18	480	9	215	11	220	448	9,067	118	5,350
Bingham.....	276	11,805	3	90	2	65	6	117	209	5,300	30	1,130
Cambridge.....	135	5,655	2	90	3	70	1	20	212	4,863	6	265
Canaan.....	386	11,785	28	735	19	380	9	145	410	8,470	20	865
Concord.....	134	3,789	6	143	8	143	-	-	139	1,981	24	830
Cornville.....	327	13,211	19	625	13	359	12	215	447	9,649	32	1,393
Detroit.....	186	7,628	7	225	3	72	2	34	216	3,992	4	155
Embden.....	189	8,225	10	525	12	322	18	388	260	4,903	24	915
Fairfield.....	743	33,970	38	1,660	42	1,355	17	395	523	10,430	8	370
Harmony.....	222	10,011	7	290	7	235	5	105	280	5,314	52	1,879
Hartland.....	331	12,795	5	130	16	378	10	176	239	5,476	6	255
Madison.....	604	27,470	35	1,450	30	900	24	497	637	13,745	89	3,785
Mercer.....	218	12,255	5	190	9	280	5	110	221	5,400	34	1,695
Moscow.....	149	6,274	2	85	4	116	2	24	148	3,009	24	857
New Portland.....	326	14,630	11	450	22	615	17	475	409	9,125	90	3,740
Norridgewock.....	505	28,505	10	495	31	1,155	134	890	548	13,885	\$20	475
Palmyra.....	382	18,299	8	330	15	505	8	185	670	14,439	6	240
Pittsfield.....	520	24,145	21	775	20	465	19	355	393	7,105	17	575
Ripley.....	209	6,965	2	50	5	115	1	20	277	5,035	13	545
St. Albans.....	497	22,280	15	505	22	605	19	430	527	13,583	8	370
Skowhegan.....	1,008	54,475	50	2,250	54	1,805	113	340	735	17,605	29	1,425
Smithfield.....	189	8,183	7	252	2	72	7	133	193	4,050	16	640
Solon.....	309	12,514	10	240	6	105	8	123	436	8,009	82	2,810
Starks.....	249	9,159	17	595	10	225	9	160	288	5,962	42	1,670

Plantations.												
Brighton.....	131	4,680	6	140	3	45	3	37	162	2,947	40	1,545
Carratunk.....	94	5,795	3	140	-	-	1	20	68	1,437	19	870
Dead River.....	43	1,340	1	20	2	45	3	55	58	744	-	-
Dennistown.....	27	1,198	-	-	2	59	-	-	16	271	2	93
Flagstaff.....	46	1,255	1	10	2	27	3	34	23	381	-	-
Highland.....	32	1,023	1	20	-	-	1	12	29	562	2	60
Jackman.....	139	5,010	1	15	3	50	2	20	65	975	10	345
Lexington.....	106	3,540	6	160	7	130	5	82	100	1,641	20	655
Mayfield*.....	22	1,100	-	-	5	185	-	-	37	695	6	180
Moose River.....	98	4,655	-	-	1	30	-	-	49	1,013	5	175
No. 1, R. 2, W. K. R.*...	43	2,655	4	165	2	55	1	20	37	625	22	1,610
The Forks.....	53	2,905	1	50	-	-	1	10	41	1,060	4	175
West Forks.....	29	1,460	-	-	-	-	1	15	20	488	-	-
	9,728	\$436,614	396	\$14,373	417	\$12,069	334	\$7,287	10,052	\$214,433	965	\$39,187

*Returns of 1896. †21 ponies included. ‡14 ponies included. §Bulls. ||2 mules included.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1897—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.....	146	\$2,577	216	\$3,174	228	\$1,926	2,461	\$4,367	189	\$1,104	\$51,708
Athens.....	110	2,430	230	3,660	172	1,588	2,771	6,697	99	577	44,044
Bingham.....	65	1,283	94	1,227	110	946	600	938	76	496	23,397
Cambridge.....	40	876	72	1,194	48	439	791	2,127	91	431	16,090
Canaan.....	44	815	166	2,120	153	1,010	1,655	3,780	173	943	31,048
Concord.....	28	363	87	655	85	341	278	556	41	153	8,954
Cornville.....	68	1,423	146	2,175	167	1,480	2,121	4,010	115	703	35,243
Detroit.....	41	728	71	849	72	483	545	1,209	71	382	15,757
Embden.....	84	1,450	142	1,889	161	1,131	536	804	70	316	20,868
Fairfield.....	114	1,830	118	1,380	157	1,240	1,724	3,380	202	1,065	57,075
Harmony.....	129	2,351	154	2,014	117	879	1,917	4,693	94	435	28,206
Hartland.....	37	671	73	989	74	512	791	1,553	131	607	23,542
Madison.....	123	2,659	264	4,392	256	2,371	1,748	3,506	278	1,522	62,297
Mercer.....	69	1,635	103	1,772	121	1,084	1,107	2,732	123	819	27,972
Moscow.....	33	550	75	877	65	403	535	808	47	255	15,258
New Portland.....	113	2,695	190	2,750	231	1,920	1,944	2,910	73	420	39,730
Norridgewock.....	89	1,995	133	2,065	194	1,280	1,333	2,315	148	925	53,985
Palmyra.....	72	1,077	130	1,616	179	1,313	1,355	3,134	200	1,050	42,188
Pittsfield.....	67	1,030	96	1,030	107	595	1,030	2,100	160	850	39,025
Ripley.....	70	1,045	100	1,164	78	445	850	1,890	127	496	17,770
St. Albans.....	92	1,763	181	2,671	182	1,668	1,963	5,688	234	1,207	50,770
Skowhegan.....	115	2,295	185	2,545	226	1,690	2,132	4,360	357	2,140	90,930
Smithfield.....	64	1,548	73	949	100	600	857	1,714	97	485	18,626
Solon.....	92	1,503	197	2,237	187	1,372	1,385	1,897	123	607	31,417
Starks.....	93	2,010	140	2,109	170	1,328	2,150	3,194	102	425	26,837

Plantations.												
Brighton.....	41	699	60	732	80	572	1,022	2,047	62	298	13,742	
Carratunk.....	-	-	11	148	27	196	97	194	8	40	8,840	
Dead River.....	8	82	35	270	43	200	250	316	11	61	3,133	
Dennistown.....	2	28	8	103	12	81	36	62	4	18	1,909	
Flagstaff.....	7	113	9	93	17	107	182	235	14	79	2,334	
Highland.....	5	82	15	200	14	101	67	67	3	8	2,155	
Jackman.....	-	-	16	160	24	165	102	249	42	167	7,156	
Lexington.....	26	381	84	950	86	481	282	307	24	110	8,437	
Mayfield.....	5	80	8	94	25	162	217	434	4	23	2,953	
Moose River.....	2	28	34	406	21	118	44	78	21	114	6,619	
No. 1, R. 2, W. K. R....	16	277	14	181	4	111	251	442	30	119	5,660	
The Forks.....	-	-	15	203	23	135	84	168	8	55	4,761	
West Forks.....	9	150	2	40	12	79	30	64	13	65	2,361	
	2,119	\$40,522	3,747	\$51,085	4,028	\$30,552	37,243	\$75,025	3,655	\$19,630	\$940,777	

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STATE ASSESSORS' REPORT.

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SUMMARY OF LIVE STOCK AS PER RETURNS OF 1897—Continued.
WALDO 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.
Belfast.....	863	\$52,500	19	\$1,150	14	\$595	15	\$490	486	\$9,720	10	\$380
Belmont.....	163	4,740	4	130	2	50	3	35	129	2,136	16	503
Brooks.....	270	13,755	8	280	8	250	4	95	181	3,667	12	700
Burnham.....	304	9,190	7	173	1	25	4	62	248	4,474	22	728
Frankfort.....	234	11,920	8	310	6	125	7	130	194	4,530	12	605
Freedom.....	210	8,186	-	-	25	542	-	-	233	4,598	33	1,282
Islesborough.....	93	3,090	4	145	2	60	-	-	148	2,960	8	210
Jackson.....	208	10,846	8	280	17	493	3	63	269	6,192	50	2,450
Knox.....	264	13,015	11	550	13	265	10	194	265	5,465	24	945
Liberty.....	231	9,950	7	275	10	265	6	125	249	5,515	44	1,910
Lincolnton.....	261	11,590	7	300	19	450	9	160	296	5,799	37	1,190
Monroe.....	431	19,416	21	765	11	287	12	241	507	11,691	9	260
Montville.....	358	14,810	23	875	11	258	6	107	422	8,596	41	1,565
Morrill.....	154	6,061	21	355	-	-	-	-	169	3,380	35	1,355
Northport.....	148	6,130	5	205	2	70	2	65	166	4,038	18	615
Palermo.....	308	12,588	6	216	7	144	8	126	322	6,118	71	2,604
Prospect.....	186	9,280	20	950	5	125	6	140	168	3,627	6	235
Searsport.....	264	13,035	6	265	3	110	6	140	239	4,780	6	300
Searsmont.....	359	13,287	14	475	10	200	12	196	347	6,319	38	1,250
Stockton Springs.....	208	8,008	1	50	1	30	5	145	146	3,650	2	65
Swanville.....	240	10,051	6	150	6	80	8	151	212	3,697	11	340
Thorndike.....	217	8,755	6	290	11	285	9	200	277	5,417	20	875
Troy.....	328	13,177	10	340	15	380	16	280	486	10,492	36	1,400
Unity.....	327	14,983	15	460	16	385	5	100	460	7,553	29	985
Waldo.....	210	6,720	14	337	5	65	10	95	270	4,635	4	165
Winterport.....	500	24,903	29	1,177	11	325	18	343	617	11,854	-	-
	7,339	\$329,986	280	\$10,503	231	\$5,864	184	\$3,685	7,596	\$150,903	600	\$22,917

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1897—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	54	\$810	98	\$980	117	\$585	256	\$512	181	\$1,090	\$68,812
Belmont	27	399	60	693	42	257	160	320	45	159	9,422
Brooks	65	1,182	95	1,292	91	630	870	1,678	110	606	24,135
Burnham	64	1,053	72	776	75	451	1,202	2,446	81	340	19,737
Frankfort	55	965	80	1,035	86	518	293	677	51	265	21,080
Freedom	32	517	60	773	93	704	920	1,602	135	621	18,825
Islesborough	8	128	31	372	47	376	227	340	5	20	7,701
Jackson	69	1,345	89	1,174	117	743	723	1,590	75	346	25,522
Knox	50	1,012	106	1,583	106	944	1,098	3,312	155	755	28,040
Liberty	38	955	73	1,165	85	850	522	1,045	118	590	22,645
Lincolnton	80	1,288	94	1,124	126	850	622	511	79	408	23,670
Monroe	105	1,561	165	1,826	196	988	1,222	2,519	157	601	40,155
Montville	72	1,281	127	1,868	85	823	1,164	2,686	158	771	33,640
Morrill	36	795	80	1,302	58	491	189	378	100	506	14,623
Northport	29	610	43	687	49	356	273	654	73	386	13,816
Palermo	67	1,217	153	2,144	115	956	1,058	1,906	182	875	28,894
Prospect	28	510	51	616	63	580	340	680	45	265	17,008
Searsport	26	400	62	680	67	513	448	896	83	433	21,552
Searsport	59	952	121	1,381	124	596	591	1,142	177	659	26,457
Stockton Springs	14	280	35	525	44	440	142	284	32	128	13,605
Swanville	52	713	83	853	95	576	505	872	96	403	17,886
Thorndike	51	1,002	111	1,405	117	894	1,603	3,477	119	629	23,229
Troy	79	1,319	161	1,888	154	947	1,647	3,955	126	690	34,868
Unity	74	1,031	119	1,399	142	794	1,072	2,037	191	951	30,678
Waldo	46	644	75	790	70	490	255	445	102	438	14,824
Winterport	94	1,515	150	1,914	188	1,220	628	1,599	249	1,321	46,181
	1,374	\$23,484	2,394	\$30,245	2,552	\$17,570	17,662	\$37,563	2,925	\$14,275	\$646,995

STATE ASSESSORS' REPORT.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1897—Continued.
WASHINGTON COUNTY.

Towns.	Horses.		Three-year-old Colts.		Two-year-old Colts.		One-year-old Colts.		Cows.		Oxen.	
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Addison.....	137	\$6,970	6	\$270	3	\$105	1	\$ 25	236	\$4,720	-	-
Alexander.....	98	5,246	8	410	3	120	5	135	232	3,640	-	-
Baileyville.....	78	3,420	9	405	1	30	3	45	133	2,394	-	-
Baring.....	42	1,930	3	165	-	20	1	20	35	666	-	-
Beddington.....	32	1,795	-	-	-	-	*1	10	31	590	-	-
Brookton.....	86	5,075	5	220	6	195	6	144	64	1,280	2	\$65
Calais.....	511	38,320	10	600	5	250	4	160	451	9,020	-	-
Centerville.....	24	1,296	1	70	-	-	1	25	32	640	6	300
Charlotte.....	115	5,980	5	275	6	270	2	30	243	3,576	2	50
Cherryfield.....	252	12,096	5	225	1	38	2	50	250	6,250	15	675
Columbia.....	97	3,470	3	135	4	140	-	-	161	3,220	2	100
Columbia Falls.....	116	4,292	4	220	2	90	9	360	156	2,340	2	60
Cooper.....	67	3,100	2	65	1	20	1	20	134	2,267	6	160
Crawford.....	54	2,700	1	50	1	40	-	-	66	1,056	-	-
Cutler.....	68	3,270	3	150	5	225	5	165	119	1,785	4	100
Danforth.....	287	10,120	23	510	22	385	15	190	202	3,030	-	-
Deblois.....	11	595	-	-	-	-	-	-	21	420	-	-
Dennysville.....	95	4,220	4	160	3	90	1	25	114	2,163	-	-
East Machias.....	210	13,875	6	450	3	150	3	90	223	4,460	4	130
Eastport.....	158	11,060	-	-	19	640	-	-	162	4,050	-	-
Edmunds.....	52	1,747	2	80	5	150	-	-	71	1,278	-	-
Forest City.....	38	1,172	-	-	2	50	1	15	38	760	2	40
Harrington.....	130	8,450	14	840	4	160	10	350	169	3,718	-	-
Jonesborough.....	71	3,370	3	160	3	160	3	100	111	1,776	8	310
Jonesport.....	89	4,605	3	135	-	-	1	30	198	3,960	6	140
Lubec.....	319	17,880	12	688	7	290	5	115	394	6,698	12	340
Machias.....	276	18,078	5	300	3	120	2	50	189	3,797	-	-
Machiasport.....	80	4,520	2	100	2	60	1	30	174	3,480	4	140
Marion.....	26	1,455	-	-	-	-	-	-	25	450	-	-
Marshfield.....	44	2,410	-	-	1	35	-	-	79	1,580	-	-
Meddybemps.....	46	2,546	3	130	7	350	2	50	69	1,396	-	-

Milbridge	192	5,760	1	40	3	90	3	60	187	2,805	4	120
Northfield	76	1,592	1	55	-	-	-	-	56	907	4	130
Pembroke	277	13,450	22	1,100	11	420	4	110	392	7,840	4	100
Perry	268	9,390	8	400	18	720	9	180	337	5,055	-	-
Princeton	209	8,481	10	370	6	141	16	140	261	3,915	-	-
Robbinston	137	7,398	11	385	9	225	5	75	245	3,675	2	40
Rogue Bluffs	31	1,500	-	-	-	-	2	30	48	864	-	-
Steuben	169	9,895	3	150	1	35	12	35	152	3,040	2	60
Talmadge	27	900	2	60	2	60	2	30	43	645	-	-
Topsfield	112	4,282	6	270	8	240	7	105	103	2,163	8	300
TreScott	106	5,210	7	280	1	30	4	100	160	2,560	10	225
Vanceboro	70	3,115	3	135	-	-	5	110	73	1,095	-	-
Walte	43	1,505	5	150	3	60	4	60	60	900	-	-
Wesley	66	4,089	2	110	3	135	-	-	89	1,639	1	20
Whiting	78	3,655	8	430	4	140	-	25	95	1,900	4	125
Whitneyville	57	3,435	3	150	-	-	-	-	64	1,280	-	-
Plantations.												
Codyville	20	770	-	-	-	-	2	40	42	504	-	-
Kossuth	-	-	-	-	-	-	-	-	-	-	-	-
Lambert Lake	10	380	-	-	-	-	1	20	19	380	-	-
No. 14	20	1,016	-	-	-	-	-	-	44	754	-	-
No. 18	-	-	-	-	-	-	-	-	-	-	-	-
No. 21	21	1,055	3	140	-	-	1	20	32	640	-	-
	5,658	\$291,941	240	\$11,178	189	\$6,479	144	\$3,374	7,084	\$129,021	114	\$3,730

*Mule.

†1 mule included, \$40.

‡1 mule included, \$15.

§Mules.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1897—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	-	-	62	\$744	105	\$630	172	\$260	48	\$288	\$14,012
Alexander	20	\$251	49	477	74	327	171	297	52	310	11,213
Baileyville	20	240	32	320	62	496	149	294	35	216	7,860
Baring	13	180	9	106	14	94	50	100	5	32	3,313
Beddington	-	-	8	82	6	30	40	80	12	60	2,647
Brookton	4	60	14	158	25	150	67	201	4	22	7,580
Calais	-	-	-	-	-	-	14	28	72	360	48,738
Centerville	5	90	24	288	27	216	49	73	21	126	3,124
Charlotte	-	-	57	456	72	288	255	590	59	295	11,810
Cherryfield	-	-	36	648	38	342	300	675	25	200	21,199
Columbia	5	125	62	744	86	516	188	376	82	656	9,482
Columbia Falls	2	32	62	496	71	284	179	358	73	292	8,824
Cooper	16	211	33	323	69	345	246	492	43	238	7,241
Crawford	10	150	14	140	27	135	70	140	16	82	4,493
Cutler	-	-	27	270	34	170	220	330	-	-	6,465
Danforth	24	290	46	396	59	300	462	926	56	278	16,425
Deblois	-	-	5	63	9	54	7	10	-	-	1,142
Dennysville	-	-	9	90	16	112	141	282	45	402	7,544
East Machias	14	224	53	530	87	435	100	200	31	310	20,854
Eastport	-	-	-	-	7	105	53	159	14	112	16,126
Edmunds	10	140	11	110	16	96	76	152	10	64	3,817
Forest City	-	-	5	80	5	80	14	28	4	20	2,165
Harrington	-	-	22	330	63	378	200	400	46	276	14,902
Jonesboro	-	-	30	360	23	138	109	218	27	106	6,698
Jonesport	*31	475	11	110	5	25	686	1,372	12	120	10,972
Lubec	5	75	45	585	43	430	435	653	51	357	28,111
Machias	5	80	21	252	27	216	104	208	56	355	23,456
Machiasport	22	330	43	430	22	110	455	1,137	16	138	10,465
Marlon	1	15	10	106	7	42	5	12	11	73	2,293
Marshfield	-	-	15	240	16	128	30	60	18	90	4,513
Meddybemps	8	150	19	226	42	348	55	120	25	206	5,522

Milbridge	1	12	18	144	28	140	293	409	13	104	9,684
Northfield	1	15	13	156	20	165	64	128	8	73	3,221
Pembroke	-	-	58	754	62	434	362	724	112	672	25,604
Perry	-	-	76	608	83	498	340	680	83	415	17,946
Princeton	15	180	62	620	65	325	237	474	43	215	14,861
Robbinston	21	252	59	472	52	208	294	588	118	708	14,026
Roque Bluffs	-	-	14	140	22	132	151	151	16	148	2,965
Steuben	6	90	28	336	49	294	361	538	7	35	14,508
Talmadge	1	12	14	112	21	84	54	67	12	60	2,030
Topsfield	28	420	57	684	59	442	237	533	26	135	9,574
TreScott	9	144	77	770	96	480	389	584	64	192	10,575
Vanceboro	2	24	4	40	23	161	35	89	22	100	4,869
Waite	16	240	29	348	36	252	115	172	15	75	3,762
Wesley	24	357	56	626	57	337	117	245	33	221	7,779
Whiting	2	30	35	414	47	236	128	256	32	160	7,371
Whitneyville	-	-	12	144	21	168	50	100	9	90	5,367
Plantations.											
Codyville	2	14	10	70	21	102	98	196	9	34	1,730
Kossuth	-	-	-	-	-	-	-	-	-	-	-
Lambert Lake	-	-	4	40	-	-	-	-	-	-	820
No. 14	-	-	18	178	11	67	25	61	14	96	2,172
No. 18	-	-	-	-	-	-	-	-	-	-	-
No. 21	-	-	12	120	16	80	60	120	8	45	2,220
	343	\$4,908	1,485	\$15,856	1,946	\$11,625	8,552	\$16,316	1,631	\$9,662	\$504,090

*2 bulls included, \$40.

STATE ASSESSORS' REPORT.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1897—Continued.

YORK COUNTY.

Towns.	Horses.		Three-year-old Colts.		Two-year-old Colts.		One-year-old Colts.		Cows.		Oxen.	
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Acton	185	\$6,664	9	\$300	3	\$65	-	-	321	\$7,504	134	\$7,640
Alfred	169	10,140	2	100	7	280	1	\$30	304	6,080	52	2,600
Berwick	501	22,560	5	190	9	240	-	-	546	11,745	14	380
Biddeford	842	84,200	-	-	3	195	-	-	595	14,875	4	150
Buxton	413	17,160	12	525	6	215	4	105	679	13,580	38	1,655
Cornish	277	11,900	13	415	8	195	2	30	280	6,030	89	3,750
Dayton	194	6,830	1	30	-	-	-	-	434	8,680	10	320
Eliot	295	12,345	-	-	-	-	-	-	420	8,400	56	1,635
Hollis	311	14,895	9	365	-	-	*10	350	539	10,780	26	1,345
Kittery	322	12,595	11	345	-	-	4	70	352	7,040	40	1,570
Kennebunk	571	38,450	1	100	2	50	†6	200	427	10,675	10	525
Kennebunkport	482	32,310	15	870	5	170	3	80	615	12,300	20	920
Lebanon	390	11,373	10	310	7	175	7	110	618	11,252	52	1,845
Limington	291	12,120	8	170	7	149	3	54	409	9,202	90	3,860
Limerick	223	6,455	6	137	7	124	1	25	373	4,913	130	3,249
Lyman	280	13,908	6	210	-	-	-	-	381	6,858	6	360
Newfield	206	10,011	4	165	7	190	3	80	227	4,060	78	3,625
North Berwick	365	17,815	4	120	3	75	-	-	514	10,280	44	1,975
Old Orchard	66	2,640	-	-	-	-	†2	20	52	1,040	2	80
Parsonsfield	376	14,229	14	590	8	295	†10	245	592	9,300	223	5,674
Sanford	582	37,125	10	580	4	160	-	-	553	13,272	70	3,090
Saco	938	58,775	17	1,100	21	526	-	-	1,013	20,200	48	1,800
Shapleigh	201	10,061	4	160	3	105	1	25	319	7,995	79	4,605
South Berwick	507	22,220	8	195	9	140	4	60	473	7,051	34	975
Waterboro	350	14,001	3	85	11	242	5	100	533	10,442	48	1,915
Wells	411	16,775	3	150	4	85	4	70	434	8,575	112	3,370
York	550	31,663	9	430	-	-	-	-	512	10,435	118	4,460
	10,298	\$549,215	184	\$7,642	134	\$3,676	70	\$1,654	12,515	\$252,564	1,627	\$63,373

*2 mules included, \$100.

†5 mules included, \$185.

‡Mules.

SUMMARY OF LIVE STOCK AS PER RETURNS OF 1897—Concluded.

YORK COUNTY—CONCLUDED.

Towns.	Three-year-olds.		Two-year-olds.		Yearlings.		Sheep.		Swine.		Totals as returned.
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	
Acton.....	49	\$1,428	70	\$1,305	102	\$1,042	174	\$504	90	\$641	\$27,093
Alfred.....	35	630	62	930	45	516	88	264	57	570	22,140
Berwick.....	4	67	49	686	78	546	140	280	153	918	37,612
Biddeford.....	3	75	17	255	-	-	147	367	-	-	100,117
Buxton.....	133	1,995	115	1,380	146	1,168	73	146	92	460	38,389
Cornish.....	96	2,194	94	1,377	116	630	165	500	102	504	27,525
Dayton.....	-	-	73	730	85	425	95	190	65	325	17,530
Eliot.....	-	-	36	335	-	-	205	420	41	205	23,340
Hollis.....	9	250	98	1,470	82	574	95	285	94	470	30,784
Kittery.....	16	240	41	410	40	208	62	142	48	325	22,945
Kennebunk.....	8	90	31	420	28	275	101	325	87	435	51,545
Kennebunkport.....	18	310	36	575	20	210	268	825	70	680	49,250
Lebanon.....	31	497	78	882	147	1,011	96	200	125	755	28,410
Limington.....	53	1,014	122	1,523	114	622	239	474	131	1,006	30,194
Limerick.....	99	1,256	159	1,286	194	926	190	267	151	541	19,179
Lyman.....	9	162	36	432	33	264	79	79	58	290	22,558
Newfield.....	53	1,015	72	875	90	520	151	288	87	449	21,275
North Berwick.....	19	285	35	350	52	260	138	208	114	570	31,938
Old Orchard.....	-	-	-	-	-	-	-	-	40	240	4,020
Parsonsfield.....	169	3,245	216	2,518	246	1,711	91	174	189	1,054	39,035
Sarford.....	22	440	49	735	50	500	81	243	56	504	56,649
Saco.....	-	-	97	1,212	95	475	125	250	-	-	84,338
Shapleigh.....	9	405	55	889	76	700	117	249	88	691	25,885
South Berwick.....	10	170	28	321	43	303	122	244	140	609	32,288
Waterboro.....	41	742	93	1,168	119	968	107	261	120	475	30,309
Wells.....	32	505	70	790	48	295	380	760	40	245	31,620
York.....	12	250	42	636	45	570	232	478	64	630	49,582
	930	\$17,265	1,874	\$23,490	2,094	\$14,719	3,761	\$8,423	2,302	\$13,592	\$955,613

*Bulls.

The following Recapitulation, by Counties, gives the Total Number, and Total Value of each class of Live Stock, with Average Value in each class, as returned by Local Assessors from every Municipality in the State.

Counties.	Horses.			Three-year-old-colts.			Two-year-old-colts.			One-year-old-colts.		
	Total Number.	Total Value.	Average Value.	Total Number.	Total Value.	Average Value.	Total Number.	Total Value.	Average Value.	Total Number.	Total Value.	Average Value.
Androscoggin.....	7,310	\$364,456	\$49 86	198	\$9,255	\$46 59	131	\$ 4,680	\$35 73	147	\$ 3,978	\$27 06
Aroostook.....	15,362	606,852	39 57	1,122	33,862	30 18	976	22,227	22 71	795	11,677	14 63
Cumberland.....	12,051	718,763	59 64	246	10,333	42 03	186	6,745	36 23	99	3,008	30 39
Franklin.....	5,432	238,645	43 93	247	5,674	23 12	245	6,510	26 57	210	3,990	19 48
Hancock.....	5,944	307,501	51 75	148	7,612	51 43	139	5,528	39 75	90	2,323	25 86
Kennebec.....	11,832	633,092	53 50	436	18,494	42 42	381	12,152	31 63	237	5,491	23 17
Knox.....	4,821	252,150	52 30	116	9,145	44 35	85	2,701	31 77	52	1,231	23 71
Lincoln.....	3,880	196,980	50 75	127	5,173	40 73	107	3,518	32 83	83	1,148	21 66
Oxford.....	9,559	385,151	40 31	333	11,218	33 69	266	6,994	26 44	198	3,659	18 48
Penobscot.....	16,086	697,733	43 37	559	17,562	31 42	550	13,855	25 19	382	5,860	15 34
Piscataquis.....	4,305	187,692	41 64	201	6,430	31 94	172	4,355	25 32	103	1,767	17 15
Sagadahoc.....	2,665	146,579	55 00	69	2,595	37 61	54	1,625	30 09	34	1,755	21 62
Somerset.....	2,738	436,614	44 84	396	14,373	36 29	417	12,069	28 94	334	7,287	21 82
Waldo.....	7,339	329,986	44 96	280	10,503	37 51	231	5,864	25 39	184	3,685	20 02
Washington.....	5,658	291,941	51 59	240	11,178	46 58	189	6,479	34 23	144	3,374	23 43
York.....	10,298	549,215	53 33	184	7,642	41 54	134	3,676	26 66	70	1,654	23 63
Total.....	132,480	\$6,343,280	\$47 88	4,902	\$180,054	\$36 72	4,263	\$118,978	\$27 90	3,132	\$60,867	\$19 43

RECAPITULATION OF LIVE STOCK AS PER RETURNS OF 1897—Continued.

Counties.	Cows.			Oxen.			Three-year-olds.			Two-year-olds.		
	Total Number.	Total Value.	Average Value.	Total Number.	Total Value.	Average Value.	Total Number.	Total Value.	Average Value.	Total Number.	Total Value.	Average Value.
Androscoggin	9,357	\$203,660	\$21 77	235	\$10,942	\$46 56	1,459	\$26,585	\$18 22	2,162	\$29,179	\$13 50
Aroostook	12,325	181,320	14 71	550	10,489	19 07	1,916	23,161	6 23	4,373	37,969	8 68
Cumberland	13,248	289,800	21 87	520	24,505	47 12	1,121	20,859	18 61	1,800	24,953	13 86
Franklin	5,717	123,951	21 68	986	42,764	43 37	1,434	27,299	19 03	2,443	31,756	12 97
Hancock	6,005	131,366	21 81	440	16,320	37 09	486	8,924	18 36	1,158	15,530	13 41
Kennebec	12,575	272,773	21 69	804	34,718	43 18	2,017	38,587	19 13	3,624	49,173	13 57
Knox	4,853	103,403	22 54	334	14,044	42 04	534	10,167	18 85	990	13,699	13 83
Lincoln	4,321	91,805	21 25	956	40,390	42 25	700	14,467	20 67	1,272	17,643	13 87
Oxford	12,358	255,015	20 63	1,428	60,736	42 53	2,482	45,244	18 23	4,341	56,840	13 09
Penobscot	16,206	314,969	19 44	326	11,579	35 52	2,388	36,035	15 09	4,598	50,969	11 09
Piscataquis	4,326	80,730	18 66	167	5,799	34 72	859	13,490	15 70	1,349	16,078	12 32
Sagadahoc	2,884	62,999	21 11	271	10,210	37 68	318	5,444	17 12	610	7,854	12 87
Somerset	10,052	214,433	21 33	965	39,187	40 61	2,119	40,522	19 12	3,747	51,085	13 63
Waldo	7,596	150,903	19 86	600	22,917	38 20	1,374	23,484	17 09	2,394	30,245	12 63
Washington	7,084	129,021	18 21	114	3,730	32 72	343	4,908	14 31	1,485	15,856	10 67
York	12,515	252,564	20 18	1,627	63,373	38 94	930	17,265	18 56	1,874	23,490	12 53
Total.....	141,522	\$2,864,712	\$20 24	10,323	\$411,703	\$39 88	20,480	\$356,441	\$17 40	38,230	\$472,319	\$12 35

RECAPITULATION OF LIVE STOCK AS PER RETURNS OF 1897—Concluded.

Counties.	Yearlings.			Sheep.			Swine.			Total Values.
	Total Number.	Total Value.	Average Value.	Total Number.	Total Value.	Average Value.	Total Number.	Total Value.	Average Value.	
Androscoggin	2,484	\$17,456	\$7 02	3,042	\$ 7,447	\$2 44	2,092	\$11,312	\$5 42	\$ 688,950
Aroostook	5,656	24,478	4 15	27,399	59,159	2 16	6,560	27,979	4 26	1,039,173
Cumberland	2,251	18,509	8 23	4,173	11,353	2 74	2,987	19,359	6 49	1,148,192
Franklin	2,830	19,473	6 87	23,710	47,042	1 98	1,872	9,898	5 29	559,972
Hancock	1,434	11,965	8 34	9,688	38,805	1 94	1,279	7,318	5 72	533,192
Kennebec	3,878	29,392	7 59	16,803	98,471	5 86	4,033	23,037	5 71	1,155,286
Knox	1,004	8,311	8 27	5,799	12,411	1 14	1,174	6,572	5 59	435,834
Lincoln	1,280	10,309	8 05	5,781	12,338	2 13	1,200	6,543	5 45	400,314
Oxford	5,311	37,505	7 06	14,718	33,400	2 27	3,326	19,103	5 74	914,865
Penobscot	4,782	28,384	6 00	33,551	77,574	2 31	5,420	27,675	5 11	1,282,215
Piscataquis	1,405	9,143	6 51	12,849	27,631	1 15	1,832	9,608	5 24	362,633
Sagadahoc	659	5,205	7 89	2,447	5,212	2 13	422	2,764	6 55	251,222
Somerset	4,028	30,552	7 58	37,243	75,025	2 01	3,655	19,630	5 37	940,777
Waldo	2,552	17,570	6 84	17,662	37,563	2 12	2,925	14,275	4 91	646,385
Washington	1,946	11,625	5 97	8,552	16,316	1 91	1,631	9,662	5 92	504,096
York	2,694	14,719	7 00	3,761	8,423	2 24	2,302	13,592	5 90	955,613
Total.....	43,594	\$294,496	\$6 76	227,178	\$488,170	\$2 14	42,710	\$228,297	\$5 35	\$1,819,317

VALUES OF LIVE STOCK.

The following table shows the recapitulation, by counties, of the values of live stock, as returned by the different assessors, and corrected, for the years 1894, 1895, 1896, 1897.

Counties.	1894.	1895.	1896.	1897.
Androscoggin.....	\$ 817,427	\$ 767,241	\$ 749,172	\$ 688,956
Aroostook.....	1,342,281	1,190,926	1,143,930	1,039,173
Cumberland.	1,348,254	1,241,296	1,221,677	1,148,192
Franklin	682,854	640,897	630,524	559,972
Hancock.....	611,767	590,714	563,561	533,192
Kennebec	1,333,927	1,272,278	1,267,809	1,155,280
Knox.....	525,677	491,823	466,248	435,834
Lincoln... ..	480,532	473,534	447,559	400,314
Oxford	1,122,283	1,029,782	1,023,944	914,865
Penobscot	1,488,507	1,448,997	1,403,263	1,282,215
Piscataquis.....	432,167	411,019	395,342	362,633
Sagadahoc.	319,721	293,377	261,497	251,222
Somerset	1,097,147	1,079,192	1,042,613	940,777
Waldo	777,853	724,469	700,772	646,995
Washington.....	603,299	581,260	540,336	504,090
York	1,136,702	1,056,823	1,037,858	955,613
Total.....	\$14,120,398	\$13,293,628	\$12,896,105	\$11,819,317

Recapitulation by Counties, of Money at Interest, Stock in Trade, Bank Stock, Trust Companies Stock, Other Companies Stock, Shipping, Logs and Lumber, and Wood and Bark as returned by the Local Assessors from every City and Town in the State in 1897.

Counties.	Money at interest.	Stock in trade.	Bank stock.	Trust companies stock.	Other companies stock.	Shipping.	Logs and lumber.	Wood and bark.
Androscoggin.....	\$171,319	\$1,377,090	\$482,732	\$39,255	\$2,110	\$500	\$41,629	\$32,391
Aroostook.....	312,955	551,957	259,970	19,570	5,740	440	53,560	50,865
Cumberland.....	5,754,112	4,834,020	1,986,205	112,600	63,575	942,688	64,140	16,750
Franklin.....	199,885	272,045	143,955	87,957	-	300	23,632	5,850
Hancock.....	290,655	437,580	213,200	27,497	7,280	156,887	69,024	19,306
Kennebec.....	672,260	1,144,898	1,161,011	155,165	143,435	51,002	121,358	12,116
Knox.....	244,143	873,606	584,745	5,655	-	18,160	1,550	100
Lincoln.....	113,460	235,670	174,945	-	6,530	112,502	24,105	387
Oxford.....	242,484	372,067	151,809	3,100	21,045	839	141,579	16,690
Penobscot.....	1,255,641	1,977,251	827,334	174,350	184,234	99,257	195,053	72,884
Piscataquis.....	103,525	255,215	90,675	-	700	9,253	34,517	9,638
Sagadahoc.....	870,627	424,050	649,265	11,200	32,100	565,820	67,026	14,150
Somerset.....	363,712	500,565	479,355	25,230	6,230	10,183	152,310	6,670
Waldo.....	212,145	438,475	253,270	5,140	3,225	90,333	3,120	500
Washington.....	400,919	814,975	217,580	700	5,610	248,668	413,211	33,273
York.....	250,606	775,650	749,180	4,606	17,953	42,190	113,720	6,215
	\$11,458,448	\$15,284,214	\$8,434,231	\$672,029	\$518,047	\$2,656,995	\$1,519,474	\$297,785

Recapitulation by Counties of Railroad Property, Street Railroad Property, Value of Property Exempt by Vote, Value of Property Exempted by Assessors, Value of Bicycles, Carriages, Musical Instruments and Furniture as Returned by Local Assessors from Every City and Town in the State in 1897.

Counties.	Railroad property.	Street railroad property.	Property exempt by vote.	Property exempt by assessors.	Bicycles.	Carriages.	Musical instruments.	Furniture.
Androscoggin.....	\$155,175	\$22,000	-	\$5,350	\$12,860	\$72,280	\$101,227	\$39,885
Aroostook.....	62,061	-	\$93,000	5,322	8,404	41,910	53,824	8,750
Cumberland.....	1,590,255	216,200	68,800	16,790	101,561	234,530	437,399	362,465
Franklin.....	7,500	-	7,500	1,567	5,495	27,311	30,019	5,800
Hancock.....	7,280	-	184,145	22,552	14,510	119,486	106,575	77,873
Kennebec.....	171,290	5,500	592,314	41,980	27,399	111,904	129,325	143,275
Knox.....	43,328	4,650	299,176	26,822	10,408	70,767	104,102	54,775
Lincoln.....	-	-	26,550	4,262	5,734	33,475	61,092	9,825
Oxford.....	34,050	2,300	27,200	17,878	12,263	55,763	60,616	5,800
Penobscot.....	321,895	10,500	421,780	47,129	24,763	126,503	201,377	204,050
Piscataquis.....	28,750	-	125,875	18,835	6,520	10,174	26,335	6,395
Sagadahoc.....	70,200	2,000	34,000	16,325	6,462	42,397	69,835	34,100
Somerset.....	6,300	31,000	335,000	11,414	14,547	33,205	56,544	18,125
Waldo.....	10,600	-	545	18,859	5,895	58,424	48,042	29,025
Washington.....	26,455	10,000	12,500	11,912	23,677	156,524	155,422	38,200
York.....	149,230	14,250	15,500	22,000	21,413	79,137	135,410	49,905
	\$2,684,369	\$318,400	\$2,243,885	\$288,997	\$301,911	\$1,273,790	\$1,777,144	\$1,088,218

**Taxes Assessed upon the several Telegraph and Telephone
Companies doing Business in the State of Maine, for the
Year 1897.**

Name of Company.	
Northern Telegraph Company	\$ 100 00
Maine Telegraph Company.....	1,250 00
Western Union and International Telegraph Company	4,375 00
Eastern Telegraph Company	450 00
Canadian Pacific Telegraph Company	150 00
Postal Telegraph Cable Company.....	625 00
Portland and Rumford Falls Railway Company Telegraph Line.....	75 00
Great North Western Telegraph Company.....	150 00
Total.....	\$7,175 00
New England Telephone and Telegraph Company.	\$7,312 57
White Mountain Telephone Company... ..	446 98
Dirigo Telephone Company.....	17 55
Franklin Telephone and Telegraph Company.....	37 59
Dirigo Telephone Company (Supplemental)	34 50
Total.....	\$7,849 10

**Taxes Assessed upon the Several Express Companies doing
Business in the State of Maine, for the Year 1897.**

Name of Company.	Tax.
American Express Company.....	\$4,328 05
Boston and Portland Express Company	7 58
Canadian Express Company	477 66
Dominion Express Company.....	14 95
Homer's Express Company.....	10 27
Hoyt's Express Company.....	10 50
Merchant's Express Company	45 00
Porter's Express Company	60 00
Prince's Express Company	27 86
	\$4,981 97

**Taxes Assessed on the Several Savings Banks in the State of
Maine, Semi-Annually, in the Months of May and Novem-
ber, 1897.**

Name of Bank.	Tax.	Tax.
Androscoggin County	\$5,754 29	\$5,885 67
Auburn	4,585 45	4,744 75
Augusta	22,357 72	22,454 67
Bangor	11,153 25	11,232 39
Bath Savings Institution	13,572 61	13,683 29
Belfast	3,374 20	2,954 16
Bethel	868 68	856 60
Biddeford	3,201 01	3,402 81
Boothbay	823 48	813 19
Brewer	652 87	664 54
Bridgton	1,791 60	1,833 36
Brunswick	2,037 32	2,123 16
Buxton and Hollis	1,104 16	1,094 87
Calais	1,150 03	1,139 06
Camden	479 08	458 44
Cascade	643 10	699 65
Dexter	1,551 40	1,478 95
Eastport	2,213 29	2,167 82
Fairfield	1,163 37	1,177 46
Franklin County	1,594 64	1,591 54
Gardiner Savings Institution	7,946 93	7,912 57
Gorham	1,430 86	1,525 16
Hallowell Savings Institution	2,758 76	2,807 69
Hancock County	1,124 86	1,113 91
Houlton	1,117 01	1,127 07
Kennebec	3,479 14	3,529 77
Kennebunk	2,056 44	2,002 09
Kingfield	13 87	21 06
Machias	1,962 85	1,942 28
Maine	16,741 08	16,465 71
Mechanics	1,835 91	1,837 45
Norway	1,063 19	1,089 83
Penobscot	5,414 41	5,397 86
People's (Lewiston)	3,405 23	3,468 32
People's Safe Deposit and Savings Bank	1,970 00	2,028 26
Phillips	520 13	512 83
Piscataquis	1,748 06	1,781 93
Portland	25,893 56	26,675 24
Rockland	3,672 29	3,680 67
Saco	2,258 41	2,359 11
Saco and Biddeford Savings Institution	7,806 79	8,030 74
Searsport	504 33	505 21
Skowhegan	3,858 51	3,921 71
South Berwick	1,095 45	1,031 81
South Paris	1,448 31	1,424 92
Thomaston	1,143 54	1,176 09
Topsham and Brunswick Twenty-five Cent	713 39	729 72
Tremont	108 81	108 75
Waterville	2,891 81	3,007 13
Wiscasset	694 97	685 23
York County	3,481 62	3,333 67
	\$190,202 07	\$191,660 17

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, 1897.

Name of Association.	May.	Nov.
Auburn Loan and Building Association	-	\$24 75
Augusta Loan and Building Association	-	-
Bangor Loan and Building Association	\$24 65	-
Bath Loan and Building Association	8 06	4 75
Belfast Loan and Building Association	6 03	6 50
Brunswick Loan and Building Association	3 32	4 56
Bucksport Loan and Building Association	5 32	2 31
Casco Loan and Building Association	-	25 98
Cumberland Loan and Building Association	-	2 60
Deering Loan and Building Association	11 79	15 60
Dexter Loan and Building Association	12 00	14 45
Ellsworth Loan and Building Association	2 22	8 07
Falmouth Loan and Building Association	14 72	24 45
Fort Fairfield Loan and Building Association	8 16	-
Gardiner Loan and Building Association	2 73	4 85
Hallowell Loan and Building Association	2 93	53
Kennebec Loan and Building Association	7 36	-
Kennebunk Loan and Building Association	1 76	5 29
Madison Loan and Building Association	6 96	83
Mechanic Loan and Building Association	5 04	11 84
Mechanic Falls Loan and Building Association	6 26	5 61
Old Town Loan and Building Association	17 35	4 16
Penobscot Loan and Building Association	2 59	13 79
Piscataquis Loan and Building Association	44 97	2 47
Portland Loan and Building Association	-	-
Rockland Loan and Building Association	-	-
Rumford Falls Loan and Building Association	4 68	4 88
Sanford Loan and Building Association	-	5 16
Somerset Loan and Building Association	-	-
South Portland Loan and Building Association	-	-
Waldoboro Loan and Building Association	1 70	1 78
Waterville Loan and Building Association	-	6 75
Wiscasset Loan and Building Association	87	2 72
York Loan and Building Association	1 48	14 60
	\$202 95	\$218 08

Taxes Assessed on the Railroads in the State of Maine by the Board of State Assessors, for the Year 1897, based upon their Earnings for the Year Ending June 30, 1896, 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.....	\$ 3,491 68	\$ 811 56
Boston and Maine Railroad Company, including Portland and Rochester Railroad Company.....	59,425 84	2,124 95
Bridgton and Saco River Railroad Company.....	147 57	34 36
The Canadian Pacific Railway Company.....	1,367 47	317 85
Franklin and Megantic Railroad Company.....	31 29	14 54
Georges Valley Railroad Company.....	28 84	13 41
The Grand Trunk Railway Company of Canada (lessees of Atlantic and St. Lawrence, Norway Branch, Lewiston and Auburn Branch).....	9,341 06	620 32
Kennebec Central Railroad Company.....	97 95	15 18
Lime Rock (freight) Railroad Company.....	1,245 50	82 71
Maine Central Railroad Company.....	79,367 05	4,611 77
Monson Railroad Company.....	18 14	8 43
Phillips and Rangeley Railroad Company.....	50 26	37 31
Portland and Rumford Falls Railway Company.....	2,074 71	241 41
Rockport (freight) Railroad Company.....	54 83	8 46
Rumford Falls and Rangeley Lakes Railroad Company.....	240 00	55 78
Sandy River Railroad Company.....	357 13	55 33
Sebasticook and Moosehead Railroad Company.....	16 12	7 49
Somerset Railway Company.....	420 23	97 67
St. Croix and Penobscot Railroad Company.....	53 43	25 76
Wisasset and Quebec Railroad Company.....	46 79	21 75
York Harbor and Beach Railroad Company.....	370 43	43 05
Augusta, Hallowell and Gardiner Railroad Company.....	244 71	47 39
Bangor Street Railway Company.....	356 74	60 88
Bangor, Orono and Old Town Railway Company.....	225 08	64 81
Bath Street Railway Company.....	104 74	24 34
Biddeford and Saco Railroad Company.....	127 05	29 53
Calais Street Railway Company.....	58 23	15 92
Fryeburg Horse Railroad Company.....	72	8 83
Lewiston and Auburn Horse Railway Company.....	202 16	58 73
Mousam River Railroad Company.....	140 70	23 36
Norway and Paris Street Railway Company.....	32 42	9 42
Portland Railroad Company.....	2,970 79	287 71
Portland and Cape Elizabeth Railway Company.....	76 01	29 44
Rockland, Thomaston and Camden Street Railway Company.....	225 66	65 66
Skowhegan and Norridgewock Railway and Power Company.....	12 31	7 15
Somerset Traction Company.....	75	88
Waterville and Fairfield Railway and Light Company.....	104 17	24 21
	\$163,168 56	\$10,000 00

STATE TAX.

The following Tables give the State Tax for 1893.

ANDROSCOGGIN COUNTY.

Auburn	\$19,123 80	Mechanic Falls.....	\$2,491 37
Durham	898 53	Minot	929 77
East Livermore.....	1,754 13	Poland	2,198 56
Greene	857 13	Turner	2,043 10
Leeds	928 60	Wales	562 82
Lewiston	38,310 60	Webster	1,415 97
Lisbon	5,587 65		
Livermore	1,352 61	Total	\$78,454 70

AROOSTOOK COUNTY.

Amity	\$199 70	New Limerick.....	\$523 50
Ashland	684 12	New Sweden.....	345 29
Baneroft	195 48	Orient	152 85
Benedicta	180 52	Presque Isle.....	3,927 16
Blaine	556 41	Sherman	515 30
Bridgewater.....	797 88	Smyrna	330 93
Caribou	3,756 84	Van Buren.....	543 32
Dyer Brook.....	229 14	Washburn	633 85
Easton	702 18	Weston	138 96
Fort Fairfield.....	3,312 67	Woodland	533 57
Fort Kent.....	515 28	Cary Pl.....	71 80
Frenchville	537 60	Castle Hill Pl.....	288 56
Grand Isle	437 16	Caswell Pl.....	152 96
Haynesville	170 75	Crystal Pl.....	226 24
Hersey	178 24	Cyr Pl.....	126 75
Hodgdon	806 85	Hamlin Pl.....	203 70
Houlton	7,168 51	Macwahoc Pl.....	110 03
Island Falls.....	666 17	Merrill Pl.....	177 32
Limestone	619 74	Moro Pl.....	150 54
Linneus	666 92	Oakfield Pl.....	245 03
Littleton	918 64	Perham Pl.....	285 01
Ludlow	331 92	St. Francis Pl.....	108 57
Madawaska	442 26	Silver Ridge Pl.....	104 39
Mapleton	523 48	Wallagrass Pl.....	108 43
Mars Hill.....	635 03		
Masardis	208 81	Total	\$36,353 62
Monticello	916 23		

AROOSTOOK COUNTY WILD LANDS.

A. R. 5, N. half, W. E. L. S.,	\$45 46	No. 1, R. 5, W. E. L. S.,	
A. R. 5, S. half, W. E. L. S.,	45 46	S. one-half.....	\$45 46
No. 1, R. 3, W. E. L. S.,	*464 78	No. 2, R. 3, W. E. L. S.....	105 87
No. 1, R. 4, W. E. L. S.,		No. 3, R. 2, W. E. L. S.....	131 31
N. part.....	69 56	No. 3, R. 3, W. E. L. S.....	136 37
No. 1, R. 4, W. E. L. S.,		No. 2, R. 4, W. E. L. S.....	151 53
S. part.....	75 76	No. 3, R. 4, W. E. L. S.....	166 67
No. 1, R. 5, W. E. L. S.,		No. 4, R. 3, W. E. L. S.....	121 22
N. one-half.....	60 61	Westfield Acad. G't, R. 2..	186 63

*\$123.94 of this tax abated account of over-valuation.

STATE TAX—Continued.

AROOSTOOK COUNTY WILD LANDS—Concluded.

K. R. 2. W. E. L. S.....	\$181 83	No. 13. R. 15. W. E. L. S. . . .	\$76 52
Cox Patent	7 56	No. 13. R. 16. W. E. L. S. . . .	106 32
A. R. 2. W. E. L. S.....	62 63	No. 14. R. 5. W. E. L. S. . . .	75 76
B. R. 2. W. E. L. S.....	151 53	No. 14. R. 6. W. E. L. S. . . .	75 76
C. R. 2. W. E. L. S.....	151 53	No. 14. R. 7. W. E. L. S. . . .	90 92
D. R. 2. W. E. L. S.....	132 89	No. 14. R. 8. W. E. L. S. . . .	90 89
E. R. 2. W. E. L. S.....	87 46	No. 14. R. 9. W. E. L. S. . . .	74 81
No. 7. R. 3. W. E. L. S.....	136 37	No. 14. R. 10. W. E. L. S. . . .	77 80
No. 7. R. 4. W. E. L. S.....	166 68	No. 14. R. 11. W. E. L. S. . . .	92 86
No. 7. R. 5. W. E. L. S.....	121 22	No. 14. R. 12. W. E. L. S. . . .	106 74
No. 8. R. 3. W. E. L. S.....	151 53	No. 14. R. 13. W. E. L. S. . . .	75 96
No. 8. R. 4. W. E. L. S.....	151 53	No. 14. R. 14. W. E. L. S. . . .	119 63
No. 8. R. 5. W. E. L. S.....	86 79	No. 14. R. 15. W. E. L. S. . . .	58 64
No. 9. R. 3. W. E. L. S.....	106 07	No. 14. R. 16. W. E. L. S. . . .	60 83
No. 9. R. 4. W. E. L. S.....	136 37	No. 15. R. 4. W. E. L. S. . . .	
No. 9. R. 5. W. E. L. S.....	75 90	E. half Fryeburg Acad. . . .	60 61
No. 9. R. 6. W. E. L. S.....	68 75	No. 15. R. 4. W. E. L. S. . . .	
No. 9. R. 7. W. E. L. S.....	106 26	W. half Fryeburg Acad. . . .	53 03
No. 9. R. 8. W. E. L. S.....	89 47	No. 15. R. 5. W. E. L. S. . . .	106 07
No. 10. R. 3. W. E. L. S.....	181 86	No. 15. R. 6. W. E. L. S. . . .	90 92
No. 10. R. 4. W. E. L. S.....	121 22	No. 15. R. 7. W. E. L. S. . . .	91 08
No. 10. R. 6. W. E. L. S.....	106 17	No. 15. R. 8. W. E. L. S. . . .	100 28
No. 10. R. 7. W. E. L. S.....	121 22	No. 15. R. 9. W. E. L. S. . . .	100 90
No. 10. R. 8. W. E. L. S.....	121 22	No. 15. R. 10. W. E. L. S. . . .	61 06
No. 11. R. 3. W. E. L. S.....	82 50	No. 15. R. 11. W. E. L. S. . . .	60 21
No. 11. R. 4. W. E. L. S.....	90 92	No. 15. R. 12. W. E. L. S. . . .	88 62
No. 11. R. 6. W. E. L. S.....	148 11	No. 15. R. 13. W. E. L. S. . . .	75 62
No. 11. R. 7. W. E. L. S.....	106 07	No. 15. R. 14. W. E. L. S. . . .	102 90
No. 11. R. 8. W. E. L. S.....	93 06	No. 15. R. 15. W. E. L. S. . . .	74 30
No. 11. R. 9. W. E. L. S.....	126 87	No. 16. R. 3. W. E. L. S. . . .	82 65
No. 11. R. 10. W. E. L. S.....	132 85	No. 16. R. 4. W. E. L. S. . . .	106 07
No. 11. R. 11. W. E. L. S.....	91 12	No. 16. R. 5. W. E. L. S. . . .	60 61
No. 11. R. 12. W. E. L. S.....	91 65	No. 16. R. 6. W. E. L. S. . . .	60 72
No. 11. R. 13. W. E. L. S.....	91 66	No. 16. R. 7. W. E. L. S. . . .	75 76
No. 11. R. 14. W. E. L. S.....	136 06	No. 16. R. 8. W. E. L. S. . . .	77 16
No. 11. R. 15. W. E. L. S.....	93 12	No. 16. R. 9. W. E. L. S. . . .	107 51
No. 11. R. 16. W. E. L. S.....	75 76	No. 16. R. 10. W. E. L. S. . . .	54 88
No. 11. R. 17. W. E. L. S.....	103 13	No. 16. R. 11. W. E. L. S. . . .	59 82
No. 12. R. 5. W. E. L. S.....	78 11	No. 16. R. 12. W. E. L. S. . . .	60 27
No. 12. R. 6. W. E. L. S.....	106 07	No. 16. R. 13. W. E. L. S. . . .	60 61
No. 12. R. 7. W. E. L. S.....	121 22	No. 16. R. 14. W. E. L. S. . . .	117 64
No. 12. R. 8. W. E. L. S.....	93 56	No. 17. R. 3. W. E. L. S. . . .	84 83
No. 12. R. 9. W. E. L. S.....	91 26	No. 17. R. 4. W. E. L. S. . . .	75 76
No. 12. R. 10. W. E. L. S.....	89 36	No. 17. R. 5. W. E. L. S. . . .	41 30
No. 12. R. 11. W. E. L. S.....	91 86	No. 17. R. 6. New Canada.	
No. 12. R. 12. W. E. L. S.....	91 88	W. E. L. S.....	106 07
No. 12. R. 13. W. E. L. S.....	76 10	No. 17. R. 8. St. John, W.	
No. 12. R. 14. W. E. L. S.....	76 40	E. L. S.....	90 68
No. 12. R. 15. W. E. L. S.....	75 93	No. 17. R. 10. W. E. L. S. . . .	42 35
No. 12. R. 16. W. E. L. S.....	60 61	No. 17. R. 11. W. E. L. S. . . .	60 16
No. 12. R. 17. W. E. L. S.....	63 17	No. 17. R. 12. W. E. L. S. . . .	69 60
No. 13. R. 4. W. E. L. S.....	151 53	No. 17. R. 13. W. E. L. S. . . .	61 32
No. 13. R. 5. W. E. L. S.....	121 22	No. 17. R. 14. W. E. L. S. . . .	36 48
No. 13. R. 6. W. E. L. S.....	86 63	No. 18. R. 10. W. E. L. S. . . .	61 47
No. 13. R. 7. W. E. L. S.....		No. 18. R. 11. W. E. L. S. . . .	91 32
Pine & Spruce Timber..	60 61	No. 18. R. 12. W. E. L. S. . . .	76 08
Land and other growth..	60 61	No. 18. R. 13. W. E. L. S. . . .	55 14
No. 13. R. 8. W. E. L. S.....	93 15	No. 19. R. 11. W. E. L. S. . . .	90 00
No. 13. R. 9. W. E. L. S.....	76 05	No. 19. R. 12. W. E. L. S. . . .	88 80
No. 13. R. 10. W. E. L. S.....	94 85	No. 20. R. 11 and 12. W.	
No. 13. R. 11. W. E. L. S.....	93 87	E. L. S.....	173 25
No. 13. R. 12. W. E. L. S.....	91 78		
No. 13. R. 13. W. E. L. S.....	91 68		
No. 13. R. 14. W. E. L. S.....	92 38		
		Total	\$12,801 87

STATE TAX—Continued.

AROOSTOOK COUNTY—TIMBER AND GRASS ON RESERVED LANDS.

A, R. 2, W. E. L. S.....	\$2 48	No. 16, R. 6, W. E. L. S.....	\$4 12
C, R. 2, W. E. L. S.....	5 50	No. 11, R. 10, W. E. L. S.....	4 12
D, R. 2, W. E. L. S.....	4 35	No. 12, R. 10, W. E. L. S.....	2 75
E, R. 2, W. E. L. S.....	2 48	No. 13, R. 10, W. E. L. S.....	2 75
No. 3, R. 3, W. E. L. S.....	4 06	No. 14, R. 10, W. E. L. S.....	2 75
No. 4, R. 3, W. E. L. S.....	3 70	No. 15, R. 10, W. E. L. S.....	1 38
No. 7, R. 3, W. E. L. S.....	3 96	No. 18, R. 10, W. E. L. S.....	2 60
No. 8, R. 3, W. E. L. S.....	4 62	No. 11, R. 11, W. E. L. S.....	2 75
No. 9, R. 3, W. E. L. S.....	3 43	No. 12, R. 11, W. E. L. S.....	2 75
No. 10, R. 3, W. E. L. S.....	5 50	No. 13, R. 11, W. E. L. S.....	1 72
No. 17, R. 3, W. E. L. S.....	2 75	No. 14, R. 11, W. E. L. S.....	3 44
No. 1, R. 4, W. E. L. S.....	5 28	No. 15, R. 11, W. E. L. S.....	2 06
No. 2, R. 4, W. E. L. S.....	5 28	No. 18, R. 11, W. E. L. S.....	3 44
No. 3, R. 4, W. E. L. S.....	6 19	No. 19, R. 11, W. E. L. S.....	2 75
No. 7, R. 4, W. E. L. S.....	5 50	No. 20, R. 11 & 12, W. E. L. S.....	3 44
No. 8, R. 4, W. E. L. S.....	4 13	No. 11, R. 12, W. E. L. S.....	2 75
No. 9, R. 4, W. E. L. S.....	3 43	No. 12, R. 12, W. E. L. S.....	3 44
No. 10, R. 4, W. E. L. S.....	2 75	No. 13, R. 12, W. E. L. S.....	3 44
No. 11, R. 4, W. E. L. S.....	2 75	No. 14, R. 12, W. E. L. S.....	3 44
No. 16, R. 4, W. E. L. S.....	2 75	No. 15, R. 12, W. E. L. S.....	2 75
No. 17, R. 4, W. E. L. S.....	2 06	No. 16, R. 12, W. E. L. S.....	2 06
No. 1, R. 5, W. E. L. S.....	5 28	No. 17, R. 12, W. E. L. S.....	2 06
No. 7, R. 5, W. E. L. S.....	3 43	No. 18, R. 12, W. E. L. S.....	2 75
No. 8, R. 5, W. E. L. S.....	2 75	No. 19, R. 12, W. E. L. S.....	2 75
No. 9, R. 5, W. E. L. S.....	1 38	No. 11, R. 13, W. E. L. S.....	2 75
No. 12, R. 5, W. E. L. S.....	2 06	No. 12, R. 13, W. E. L. S.....	2 75
No. 13, R. 5, W. E. L. S.....	4 13	No. 13, R. 13, W. E. L. S.....	2 75
No. 14, R. 5, W. E. L. S.....	2 06	No. 14, R. 13, W. E. L. S.....	2 06
No. 15, R. 5, W. E. L. S.....	3 43	No. 15, R. 13, W. E. L. S.....	2 75
No. 16, R. 5, W. E. L. S.....	1 38	No. 16, R. 13, W. E. L. S.....	2 06
No. 17, R. 5, W. E. L. S.....	0 69	No. 17, R. 13, W. E. L. S.....	2 06
No. 10, R. 6, W. E. L. S.....	3 43	No. 18, R. 13, W. E. L. S.....	2 06
No. 14, R. 6, W. E. L. S.....	2 06	No. 11, R. 14, W. E. L. S.....	5 50
No. 15, R. 6, W. E. L. S.....	2 75	No. 12, R. 14, W. E. L. S.....	2 75
No. 16, R. 6, W. E. L. S.....	1 38	No. 13, R. 14, W. E. L. S.....	2 75
No. 9, R. 7, W. E. L. S.....	3 43	No. 14, R. 14, W. E. L. S.....	4 12
No. 10, R. 7, W. E. L. S.....	4 13	No. 15, R. 14, W. E. L. S.....	2 75
No. 11, R. 7, W. E. L. S.....	3 43	No. 16, R. 14, W. E. L. S.....	2 75
No. 12, R. 7, W. E. L. S.....	4 13	No. 17, R. 14, W. E. L. S.....	1 55
No. 13, R. 7, W. E. L. S.....	4 13	No. 11, R. 15, W. E. L. S.....	2 06
No. 14, R. 7, W. E. L. S.....	4 13	No. 12, R. 15, W. E. L. S.....	2 06
No. 9, R. 8, W. E. L. S.....	2 75	No. 13, R. 15, W. E. L. S.....	2 75
No. 10, R. 8, W. E. L. S.....	4 12	No. 14, R. 15, W. E. L. S.....	2 06
No. 11, R. 8, W. E. L. S.....	2 75	No. 15, R. 15, W. E. L. S.....	2 75
No. 12, R. 8, W. E. L. S.....	2 75	No. 11, R. 16, W. E. L. S.....	2 75
No. 13, R. 8, W. E. L. S.....	2 75	No. 12, R. 16, W. E. L. S.....	1 72
No. 14, R. 8, W. E. L. S.....	3 44	No. 13, R. 16, W. E. L. S.....	2 58
No. 15, R. 8, W. E. L. S.....	3 44	No. 14, R. 16, W. E. L. S.....	2 41
No. 16, R. 8, W. E. L. S.....	2 75	No. 11, R. 17, W. E. L. S.....	2 75
No. 11, R. 9, W. E. L. S.....	4 12	No. 12, R. 17, W. E. L. S.....	1 73
No. 12, R. 9, W. E. L. S.....	2 75		
No. 13, R. 9, W. E. L. S.....	2 75		
No. 14, R. 9, W. E. L. S.....	2 06		
		Total	\$314 26

CUMBERLAND COUNTY.

Baldwin	\$1,087 42	North Yarmouth.....	\$ 97 94
Bridgton	3,626 31	Otisfield	734 61
Brunswick	10,815 86	Portland	112,571 69
Cape Elizabeth.....	1,551 36	Pownal	789 66
Casco	731 23	Raymond	601 66
Cumberland	2,136 74	Scarborough	2,476 35
Deering	11,278 54	Sebago	451 09
Falmouth	2,499 27	South Portland.....	5,609 02
Freeport	3,469 03	Standish	1,627 62
Gorham	3,956 54	Westbrook	10,515 69
Gray	1,611 20	Windham	2,746 09
Harpswell	1,637 57	Yarmouth	3,496 57
Harrison	1,105 23		
Naples	647 42		
New Gloucester.....	2,636 48	Total	\$191,408 19

STATE TAX—Continued.
FRANKLIN COUNTY.

Avon	\$376 66	New Vineyard.....	\$475 65
Carthage	302 44	Phillips	1,416 88
Chesterville	736 36	Rangeley	620 03
Eustis	322 22	Salem	124 14
Farmington	5,398 97	Strong	684 11
Freeman	272 84	Temple	359 19
Industry	298 12	Weld	535 69
Jay	3,528 16	Wilton	1,940 90
Kingfield	641 45		
Madrid	236 61	Total	\$19,386 24
New Sharon.....	1,115 82		

FRANKLIN COUNTY WILD LANDS.

No. 4, Washington Pl.....	\$5 50	No. 3, R. 4, W. B. K. P..	\$76 35
No. 2, R. 1, E. half Sandy River, W. B. K. P.....	36 96	No. 1, R. 5, W. B. K. P....	43 43
No. 2, R. 1, W. part Green- vale Pl., W. B. K. P.....	52 80	No. 2, R. 5, W. B. K. P....	106 06
No. 3, R. 1, Rangeley Pl., W. B. K. P.....	192 50	No. 3, R. 5, W. B. K. P....	277 20
No. 4, R. 1, B. K. P.....	52 80	No. 1, R. 6, S. half, W. B. K. P.....	36 56
No. 4, R. 2, B. K. P. part..	110 22	No. 1, R. 6, N. half, W. B. K. P.....	41 41
No. 4, R. 2, B. K. P. part..	4 12	No. 2, R. 6, W. B. K. P....	171 88
No. 4, R. 3, B. K. P., S. half	28 90	No. 3, R. 6, W. B. K. P....	59 31
D. R. 1, including D. Gore	211 41	No. 1, R. 7, W. B. K. P....	138 87
No. 1, R. 2, W. B. K. P....	196 98	No. 2, R. 7, W. B. K. P....	35 48
No. 2, R. 2, W. B. K. P., Dallas Pl.....	106 07	No. 1, R. 8, W. B. K. P....	90 05
No. 1, R. 3, Coplin Pl., W. B. K. P.....	90 92	No. 2, R. 8, W. B. K. P....	192 50
No. 2, R. 3, W. B. K. P....	60 61	Gore north of Nos. 2 and 3, R. 6.....	68 75
No. 3, R. 3, W. B. K. P....	137 59	No. 6, N. of Weld & be- tween Phillips and Byron	238 67
No. 3, R. 2, B. K. P.....	124 13	Gore north of No. 1, R. 8..	29 53
No. 2, R. 4, W. B. K. P., north half.....	60 61	Letter E Pl.....	169 95
No. 2, R. 4, W. B. K. P., south half.....	68 18	Perkins Pl.....	44 00
		Total	\$3,358 26

FRANKLIN COUNTY—TIMBER AND GRASS ON RESERVED LANDS.

D., R. 1.....	\$6 60	No. 2, R. 7, W. B. K. P..	\$1 07
No. 1, R. 2, W. B. K. P....	8 25	No. 1, R. 8, W. B. K. P....	2 75
No. 3, R. 3, W. B. K. P....	5 28	No. 2, R. 8, W. B. K. P....	12 37
No. 2, R. 4, W. B. K. P....	4 38	No. 4, R. 1, B.P.W.K.R....	1 32
No. 3, R. 4, W. B. K. P....	2 06	No. 3, R. 2, B.P.W.K.R....	3 30
No. 1, R. 5, W. B. K. P....	1 32	No. 4, R. 2, B.P.W.K.R....	3 30
No. 2, R. 5, W. B. K. P....	4 13	No. 4, R. 3, S. ½, B.P.W. K. R.....	66
No. 3, R. 5, W. B. K. P....	10 56	Tract north of No. 1, R. 8, W. B. K. P.....	2 66
No. 1, R. 6, W. B. K. P....	1 60		
No. 2, R. 6, W. B. K. P....	3 96	Total	\$81 32
No. 3, R. 6, W. B. K. P....	1 62		
No. 1, R. 7, W. B. K. P....	4 13		

HANCOCK COUNTY.

Amherst	\$232 25	Dedham	\$196 97
Aurora	112 62	Eastbrook	127 38
Bluehill	1,506 45	Eden	12,115 86
Brooklin	474 25	Ellsworth	5,257 84
Brooksville	539 31	Franklin	858 24
Bucksport	2,831 69	Gouldsboro	702 91
Castine	1,096 10	Hancock	800 13
Cranberry Isles.....	294 70	Isle au Haut.....	184 43
Deer Isle.....	947 59	Lamoine	497 82

STATE TAX—Continued.
HANCOCK COUNTY—Concluded.

Mariaville	\$181 88	Tremont	\$1,562 51
Mount Desert.....	1,998 23	Trenton	348 79
Orland	778 51	Verona	172 62
Otis	66 41	Waltham	2 7 72
Penobscot	715 99	Winter Harbor.....	646 79
Sedgwick	\$536 50	Swan's Island Pl.....	347 32
Sorrento	530 71	Long Island Pl.....	70 10
Stonington	533 01		
Sullivan	778 55	Total	\$38,759 23
Surry	507 55		

HANCOCK COUNTY WILD LANDS.

No. 3, North Division....	\$121 22	No. 39, Middle Division...	\$106 06
No. 4, North Division....	121 22	No. 40, Middle Division...	121 22
Strip N. of No. 3, N. Div..	43 14	No. 41, Middle Division...	106 07
Strip N. of No. 4, N. Div..	43 14	Butter Island.....	7 70
No. 7, South Div. N. ½....	45 46	Eagle Island.....	13 75
No. 7, South Div. S. ½....	22 73	Spruce Head & Bear Is'd	2 75
No. 8, South Division....	33 00	Beach Island.....	1 65
No. 9, South Division....	11 88	Hog Island.....	4 40
No. 10, adjoining Steuben	63 07	Bradbury's Island.....	3 30
No. 16, Middle Division....	45 46	Pond, near little Deer Isle	55
No. 21, Middle Division....	90 92	Western Island.....	55
No. 22, Middle Division....	90 92	Little Spruce Island.....	69
No. 28, Middle Division....	121 22	Marshall's Island.....	13 75
No. 32, Middle Division....	106 07	Pickering's Island.....	9 07
No. 33, Middle Division....	75 76	Old Harbor Island.....	9 35
No. 34, Middle Division....	121 22		
No. 35, Middle Division....	82 66	Total	\$1,639 95

HANCOCK COUNTY—TIMBER AND GRASS ON RESERVED LANDS.

No. 3, North Division.....	\$2 64	No. 32, Middle Division....	\$3 96
No. 4, North Division.....	3 96	No. 34, Middle Division....	3 96
No. 7, South Division.....	1 32	No. 35, Middle Division....	2 64
No. 8, South Division.....	1 98	No. 39, Middle Division....	3 95
No. 10, Adjoining Steuben	1 32	No. 40, Middle Division....	5 28
No. 16, Middle Division....	1 32	No. 41, Middle Division....	3 96
No. 22, Middle Division....	3 96		
No. 28, Middle Division....	3 96	Total	\$44 22

KENNEBEC COUNTY.

Albion	\$1,057 03	Pittston	\$1,371 24
Augusta	22,537 23	Randolph	915 14
Belgrade	1,169 81	Readfield	1,582 37
Benton	1,134 40	Rome	241 82
Chelsea	627 55	Sidney	1,345 41
China	1,554 06	Vassalborough	2,496 73
Clinton	1,666 13	Vienna	321 11
Farmingdale	1,400 95	Waterville	15,822 19
Fayette	587 43	Wayne	651 61
Gardiner	10,833 47	West Gardiner.....	837 59
Hallowell	4,308 47	Windsor	700 13
Litchfield	1,032 91	Winslow	3,356 60
Manchester	703 90	Winthrop	3,508 22
Monmouth	1,959 33	Unity Pl.....	46 51
Mount Vernon.....	976 23		
Oakland	2,533 98	Total	\$87,279 55

STATE TAX—Continued.
KNOX COUNTY.

Appleton	\$768 68	St. George.....	\$1,405 37
Camden	5,190 94	Thomaston	3,907 86
Cushing	360 77	Union	1,591 93
Friendship	543 55	Vinalhaven	1,676 60
Hope	593 03	Warren	2,300 53
Hurricane Isle.....	108 81	Washington	852 53
North Haven.....	549 74	Matinicus Isle Pl.....	134 08
Rockland	13,560 95		
Rockport	3,274 13	Total	\$37,801 78
South Thomaston.....	982 35		

LINCOLN COUNTY.

Alna	\$489 19	Nobleborough	\$701 63
Boothbay	1,482 22	Somerville	227 13
Boothbay Harbor.....	2,058 03	Southport	685 47
Bremen	424 78	Waldoborough	2,903 73
Bristol	2,082 84	Westport	248 18
Damariscotta	1,325 76	Whitefield	1,284 80
Dresden	1,181 81	Wiscasset	1,550 72
Edgecomb	546 98	Monhegan Pl.....	48 14
Jefferson	1,288 79		
Newcastle	1,933 82	Total	\$20,464 02

OXFORD COUNTY.

Albany	\$377 58	Mexico	\$535 26
Andover	524 76	Newry	289 85
Bethel	2,310 73	Norway	3,390 95
Brownfield	922 51	Oxford	1,213 98
Buckfield	1,672 52	Paris	3,485 58
Byron	229 66	Peru	654 30
Canton	1,119 68	Porter	703 12
Denmark	806 54	Roxbury	168 82
Dixfield	973 06	Rumford	4,248 48
Fryeburg	2,295 29	Stoneham	211 92
Gilead	406 56	Stow	337 67
Grafton	167 53	Summer	751 14
Greenwood	428 53	Sweden	368 09
Hanover	234 93	Upton	265 91
Hartford	742 20	Waterford	809 51
Hebron	607 99	Woodstock	612 97
Hiram	965 89	Milton Pl.....	145 96
Lovell	1,079 56		
Mason	92 07	Total	\$33,459 70

OXFORD COUNTY WILD LANDS.

Fryeburg Academy Grant	\$44 68	No. 5, R. 3.....	\$171 79
A. R. 1, Riley Pl.....	138 65	No. 4, R. 4.....	104 43
Andover North Surplus...	87 78	No. 5, R. 4.....	209 82
Andover West Surplus...	36 18	No. 4, R. 5.....	131 34
C	173 86	No. 4, R. 6.....	114 55
C Surplus.....	67 13	No. 5, R. 5, south half...	62 67
No. 4, R. 1.....	129 14	No. 5, R. 5, north half...	42 09
No. 5, R. 1, Magalloway Pl	211 26	Bachelor's Grant.....	41 25
No. 4, R. 2.....	212 52	Franklin Pl.....	70 12
No. 5, R. 2, Lincoln Pl....	117 99		
No. 4, R. 3.....	182 16	Total	\$2,349 41

STATE TAX—Continued.

OXFORD COUNTY—TIMBER AND GRASS ON RESERVED LANDS.

C. R. 1, W. B. K. P.....	\$7 26	No. 4, R. 6, W. B. K. P...	\$2 75
No. 4, R. 1, W. B. K. P...	3 96	Tract north of No. 4, R.	
No. 4, R. 2, W. B. K. P...	7 92	6, W. B. K. P.....	18
No. 4, R. 3, W. B. K. P...	6 60	A. R. 1, (Riley).....	4 62
No. 5, R. 3, W. B. K. P....	5 94	Andover North Surplus...	1 98
No. 4, R. 4, W. B. K. P...	3 96	C Surplus.....	4 40
No. 5, R. 4, W. B. K. P....	7 26		
No. 4, R. 5, W. B. K. P....	3 30	Total	\$64 09
No. 5, R. 5, W. B. K. P....	3 96		

PENOBSCOT COUNTY.

Alton	\$189 81	Kenduskeag	\$460 68
Argyle	195 53	Kingman	492 25
Bangor	39,808 08	Lagrange	557 40
Bradford	738 65	Lee	358 90
Bradley	456 01	Levant	728 74
Brewer	3,875 78	Lincoln	1,232 00
Burlington	376 82	Lowell	278 47
Carmel	806 85	Mattamiscontis	42 18
Carroll	301 11	Mattawamkeag	389 72
Charleston	887 19	Maxfield	79 16
Chester	184 23	Medway	308 46
Clifton	156 76	Milford	812 10
Corinna	1,284 83	Mount Chase.....	117 18
Corinth	1,190 35	Newburg	782 69
Dexter	3,443 19	Newport	1,540 39
Dixmont	727 56	Old Town.....	4,145 62
Eddington	431 03	Orono	2,847 10
Newburgh	97 85	Orrington	1,145 60
Enfield	659 60	Passadumkeag	135 00
Etna	367 20	Patten	1,133 82
Exeter	1,093 76	Plymouth	512 36
Garland	1,068 39	Prentiss	210 24
Glenburn	408 27	Springfield	337 15
Greenbush	246 29	Stetson	635 94
Greenfield	135 05	Veazie	721 00
Hampden	2,270 85	Winn	408 19
Hermon	1,061 57	Woodville	142 95
Holden	412 42		
Howland	848 54	Total	\$84,602 98
Hudson	324 37		

PENOBSCOT COUNTY WILD LANDS.

No. 3, R. 1, N. B. P. P.		No. 2, R. 7, W. E. L. S....	\$121 22
East part.....	\$59 40	No. 3, R. 7, W. E. L. S.,	
No. 3, R. 1, N. B. P. P.		S. part.....	56 75
West part.....	29 42	No. 3, R. 7, W. E. L. S.,	
No. 4, R. 1, N. B. P. P....	203 50	N. part.....	34 88
No. 5, R. 1, N. B. P. P....	45 46	No. 4, R. 7, W. E. L. S....	75 76
No. 6, R. 3, N. B. P. P....	72 19	No. 5, R. 7, W. E. L. S....	75 76
No. 7, R. 4, N. B. P. P....	67 04	No. 6, R. 7, W. E. L. S....	75 76
No. 2, R. 8, N. W. P.....	173 42	No. 8, R. 7, W. E. L. S.,	
No. 3, R. 8, N. W. P., E.		N. half.....	60 61
half.....	45 46	No. 8, R. 7, W. E. L. S.,	
No. 3, R. 8, N. W. P., W.		S. half.....	45 46
half.....	45 46	East Hopkins Academy..	26 78
No. 2, R. 9, N. W. P.....	95 15	West Hopkins Academy..	38 22
No. 3, R. 9, N. W. P.....	95 56	No. 8, R. 8, W. E. L. S....	106 07
No. 1, R. 6, W. E. L. S....	105 87	A. R. 8 and 9, W. E. L. S....	62 06
No. 2, R. 6, W. E. L. S....	158 70	No. 3, Indian purchase....	100 65
No. 3, R. 6, W. E. L. S....	115 50	No. 4, Indian purchase....	85 80
No. 6, R. 6, W. E. L. S....	60 61	No. 1, R. 8, W. E. L. S....	45 46
No. 7, R. 6, W. E. L. S....	74 32	No. 2, R. 8, south half,	
No. 8, R. 6, W. E. L. S....	121 44	W. E. L. S.....	37 88
A. R. 7, W. E. L. S.....	79 06	No. 2, R. 8, north half,	
No. 1, R. 7, W. E. L. S....	148 20	W. E. L. S.....	37 88

STATE TAX—Continued.

PENOBSCOT COUNTY WILD LANDS—Concluded.

No. 3, R. 8, east half, W. E. L. S.....	\$45 46	No. 6, R. 8, W. E. L. S., northeast quarter.....	\$26 52
No. 3, R. 8, west half, W. E. L. S.....	45 46	No. 7, R. 8, W. E. L. S....	88 44
No. 4, R. 8, W. E. L. S....	75 76	No. 1, North Division.....	75 79
No. 5, R. 8, W. E. L. S....	106 06	No. 2, North Division, north half.....	53 03
No. 6, R. 8, W. E. L. S., southeast quarter.....	18 94	No. 2, North Division, south half.....	53 03
No. 6, R. 8, W. E. L. S., west half.....	45 46	Total	\$3,592 47

PENOBSCOT COUNTY—TIMBER AND GRASS ON RESERVED LANDS.

No. 1, R. 6, W. E. L. S....	\$4 13	No. 4, R. 8, W. E. L. S....	\$2 06
No. 2, R. 6, W. E. L. S....	5 50	No. 5, R. 8, W. E. L. S....	3 44
No. 6, R. 6, W. E. L. S....	1 38	No. 6, R. 8, W. E. L. S....	2 75
No. 7, R. 6, W. E. L. S....	2 06	No. 7, R. 8, W. E. L. S....	2 75
No. 8, R. 6, W. E. L. S....	3 96	No. 8, R. 8, W. E. L. S....	3 44
A. R. 7, W. E. L. S.....	1 98	No. 3, Indian purchase, W. E. L. S.....	2 75
No. 1, R. 7, W. E. L. S....	5 50	No. 4, Indian purchase, W. E. L. S.....	2 75
No. 2, R. 7, W. E. L. S....	3 96	No. 3, R. 1, N. B. P. P....	2 06
No. 3, R. 7, W. E. L. S....	2 75	No. 5, R. 1, N. B. P. P....	1 10
No. 4, R. 7, W. E. L. S....	2 06	No. 2, R. 8, N. W. P....	5 94
No. 5, R. 7, W. E. L. S....	1 96	No. 2, R. 9, N. W. P....	2 64
No. 6, R. 7, W. E. L. S....	2 06	No. 3, R. 9, N. W. P....	2 64
No. 7, R. 7, W. E. L. S....	2 64	Hopkins Acad. Grant.....	2 33
No. 8, R. 7, W. E. L. S....	3 44	Total	\$88 89
A. R. 8 and 9, W. E. L. S....	1 49		
No. 1, R. 8, W. E. L. S....	1 93		
No. 2, R. 8, W. E. L. S....	2 64		
No. 3, R. 8, W. E. L. S....	2 75		

PISCATAQUIS COUNTY.

Abbot	\$499 12	Orneville	\$263 29
Atkinson	494 62	Parkman	660 42
Blanchard	160 92	Sangerville	1,366 28
Brownville	1,031 32	Sebec	492 95
Dover	2,368 25	Shirley	200 97
Foxcroft	1,801 46	Wellington	281 90
Greenville	945 95	Williamsburg	84 71
Gullford	1,575 01	Willimantic	318 00
Medford	175 73	Total	\$14,422 27
Milo	991 72		
Monson	709 65		

PISCATAQUIS COUNTY WILD LANDS.

No. 4, R. 8, N. W. P., south part Merrick Spool Co. Plant.....	\$137 50	No. 2, R. 9, W. E. L. S....	\$90 92
North part.....	234 79	No. 3, R. 9, W. E. L. S....	90 92
No. 6, R. 8, formerly Bar- nard	90 24	No. 4, R. 9, W. E. L. S....	121 22
No. 7, R. 8, formerly Bow- erbank	212 14	No. 5, R. 9, W. E. L. S....	121 09
No. 4, R. 9, N. W. P....	212 14	No. 6, R. 9, W. E. L. S....	110 99
No. 5, R. 9, N. W. P....	181 83	No. 7, R. 9, W. E. L. S., east half.....	46 61
No. 6, R. 9, N. W. P....	136 37	No. 7, R. 9, W. E. L. S., west half.....	46 60
No. 7, R. 9, N. W. P....	99 38	No. 8, R. 9, W. E. L. S....	90 74
No. 8, R. 9, Elliottsville, N. W. P....	261 11	No. 9, R. 9, W. E. L. S....	90 62
No. 3, R. 5, B. P. E. K. R.	181 83	No. 10, R. 9, W. E. L. S....	110 92
No. 2, R. 6, B. P. E. K. R.	181 83	A. R. 10, W. E. L. S....	75 76
No. 1, R. 9, W. E. L. S....	75 76	B. R. 10, W. E. L. S....	45 17
		No. 1, R. 10, W. E. L. S....	90 91
		No. 2, R. 10, W. E. L. S....	106 07
		No. 3, R. 10, W. E. L. S....	90 92

STATE TAX—Continued.
PISCATAQUIS COUNTY WILD LANDS—Concluded.

No. 4, R. 10, W. E. L. S.	\$90 92	No. 3, R. 13, W. E. L. S.	\$109 42
No. 5, R. 10, W. E. L. S., east half.	55 22	No. 4, R. 13, W. E. L. S.	96 43
No. 5, R. 10, N. W. fourth W. E. L. S.	39 41	No. 5, R. 13, W. E. L. S.	88 61
No. 5, R. 10, S. W. fourth, W. E. L. S.	21 90	No. 6, R. 13, W. E. L. S.	120 60
No. 6, R. 10, W. E. L. S.	109 38	No. 7, R. 13, W. E. L. S.	160 00
No. 7, R. 10, W. E. L. S.	64 60	No. 8, R. 13, W. E. L. S.	109 89
No. 8, R. 10, W. E. L. S.	93 89	No. 9, R. 13, W. E. L. S.	123 10
No. 9, R. 10, W. E. L. S.	94 82	No. 10, R. 13, W. E. L. S.	91 79
No. 10, R. 10, W. E. L. S.	134 16	A. R. 14, W. E. L. S., three-quarters.	268 12
A. R. 11, W. E. L. S.	136 37	A. R. 14, W. E. L. S., one- quarter.	43 71
B. R. 11, W. E. L. S.	158 05	No. 1, R. 14, W. E. L. S., North one-half.	61 18
No. 1, R. 11, W. E. L. S.	136 37	No. 1, R. 14, W. E. L. S., South one-half.	47 58
No. 2, R. 11, W. E. L. S.	121 22	X. R. 14, W. E. L. S.	31 78
No. 3, R. 11, W. E. L. S.	90 92	No. 3, R. 14 and 15, W. E. L. S., E. half.	98 60
No. 4, R. 11, W. E. L. S.	117 06	No. 3, R. 14 and 15, W. E. L. S., W. half.	127 80
No. 5, R. 11, W. E. L. S.	107 72	No. 4, R. 14, W. E. L. S.	119 62
No. 6, R. 11, W. E. L. S.	106 07	No. 5, R. 14, W. E. L. S.	119 75
No. 7, R. 11, W. E. L. S.	78 38	No. 6, R. 14, W. E. L. S.	125 28
No. 8, R. 11, W. E. L. S.	122 07	No. 7, R. 14, W. E. L. S.	131 88
No. 9, R. 11, W. E. L. S.	122 10	No. 8, R. 14, W. E. L. S.	156 88
No. 10, R. 11, W. E. L. S.	125 18	No. 9, R. 14, W. E. L. S.	124 07
Bowdoin College East.	121 22	No. 10, R. 14, W. E. L. S.	95 38
Bowdoin College West.	121 22	Sugar Island, W. E. L. S.	66 82
A. R. 12, W. E. L. S.	169 53	Deer Island, W. E. L. S.	27 50
No. 1, R. 12, W. E. L. S., N. two-thirds.	84 48	Middlesex Canal, W. E. L. S.	121 22
No. 1, R. 12, W. E. L. S., S. third.	52 80	Day's Acad. Grant, W. E. L. S.	104 98
No. 2, R. 12, W. E. L. S.	136 37	No. 4, R. 15, W. E. L. S.	112 56
No. 3, R. 12, W. E. L. S., E. half.	50 54	No. 5, R. 15, W. E. L. S.	90 13
No. 3, R. 12, W. E. L. S., W. half.	45 45	No. 6, R. 15, W. E. L. S.	124 57
No. 4, R. 12, W. E. L. S., E. half.	45 46	No. 7, R. 15, W. E. L. S., E. half.	68 84
No. 4, R. 12, W. E. L. S., W. half.	39 11	No. 7, R. 15, W. E. L. S., W. half.	54 71
No. 5, R. 12, W. E. L. S.	112 31	No. 8, R. 15, W. E. L. S.	109 35
No. 6, R. 12, W. E. L. S.	108 54	No. 9, R. 15, W. E. L. S.	110 45
No. 7, R. 12, W. E. L. S.	143 57	No. 10, R. 15, W. E. L. S.	91 94
No. 8, R. 12, W. E. L. S.	136 89	Moose Island.	6 60
No. 9, R. 12, W. E. L. S.	132 32	Kineo.	275 00
No. 10, R. 12, W. E. L. S.	90 71	Farm Island.	11 00
A. R. 13, W. E. L. S.	196 93	No. 3, R. 2, B. P. E. K. R. Kingsbury Pl.	165 00
A. 2, R. 13 and 14, W. E. L. S.	94 31		
No. 1, R. 13, W. E. L. S.	181 83		
No. 2, R. 13, W. E. L. S.	91 54		
		Total.	\$11,603 52

PISCATAQUIS COUNTY—TIMBER AND GRASS ON RESERVED
LANDS.

No. 2, R. 6, B. P. E. K. R.	\$5 28	No. 5, R. 10, W. E. L. S.	\$4 13
No. 1, R. 9, W. E. L. S.	1 98	No. 6, R. 10, W. E. L. S.	4 13
No. 2, R. 9, W. E. L. S.	2 06	No. 7, R. 10, W. E. L. S.	1 37
No. 3, R. 9, W. E. L. S.	2 06	No. 8, R. 10, W. E. L. S.	3 44
No. 4, R. 9, W. E. L. S.	4 12	No. 9, R. 10, W. E. L. S.	2 75
No. 5, R. 9, W. E. L. S.	4 12	No. 10, R. 10, W. E. L. S.	4 12
No. 6, R. 9, W. E. L. S.	4 81	A. R. 11, W. E. L. S.	4 81
No. 7, R. 9, W. E. L. S.	2 75	B. R. 11, W. S. L. S.	4 13
No. 8, R. 9, W. E. L. S.	2 75	No. 1, R. 11, W. E. L. S.	4 81
No. 9, R. 9, W. E. L. S.	2 75	No. 2, R. 11, W. E. L. S.	3 96
No. 10, R. 9, W. E. L. S.	3 44	No. 3, R. 11, W. E. L. S.	2 64
A. R. 10, W. E. L. S.	1 32	No. 4, R. 11, W. E. L. S.	4 13
B. R. 10, W. E. L. S.	1 56	No. 5, R. 11, W. E. L. S.	4 13
No. 1, R. 10, W. E. L. S.	2 64	No. 6, R. 11, W. E. L. S.	2 06
No. 2, R. 10, W. E. L. S.	3 30	No. 7, R. 11, W. E. L. S.	4 12
No. 3, R. 10, W. E. L. S.	2 64	No. 8, R. 11, W. E. L. S.	4 12
No. 4, R. 10, W. E. L. S.	2 75	No. 9, R. 11, W. E. L. S.	5 50

STATE TAX—Continued.

PISCATAQUIS COUNTY—TIMBER AND GRASS—Concluded.

No. 10, R. 11, W. E. L. S.	\$5 50	No. 3, R. 14 and 15, W. E. L. S. west half	\$3 96
A, R. 12, W. E. L. S.	3 30	No. 4, R. 14, W. E. L. S.	4 12
No. 1, R. 12, W. E. L. S.	3 96	No. 5, R. 14, W. E. L. S.	4 12
No. 2, R. 12, W. E. L. S.	4 62	No. 6, R. 14, W. E. L. S.	4 12
No. 3, R. 12, W. E. L. S.	3 30	No. 7, R. 14, W. E. L. S.	3 44
No. 4, R. 12, W. E. L. S.	2 75	No. 8, R. 14, W. E. L. S.	5 50
No. 5, R. 12, W. E. L. S.	3 44	No. 9, R. 14, W. E. L. S.	4 13
No. 6, R. 12, W. E. L. S.	3 44	No. 10, R. 14, W. E. L. S.	2 75
No. 7, R. 12, W. E. L. S.	4 81	X, R. 14, W. E. L. S.	1 03
No. 8, R. 12, W. E. L. S.	5 50	Day's Acad., R. 15, W. E. L. S.	2 64
No. 9, R. 12, W. E. L. S.	5 50	No. 4, R. 15, W. E. L. S.	4 12
No. 10, R. 12, W. E. L. S.	4 13	No. 5, R. 15, W. E. L. S.	2 75
A, R. 13, W. E. L. S.	6 88	No. 6, R. 15, W. E. L. S.	4 12
A, 2, R. 13 & 14, W. E. L. S.	3 21	No. 7, R. 15, W. E. L. S.	4 12
No. 1, R. 13, W. E. L. S.	6 88	No. 8, R. 15, W. E. L. S.	3 44
No. 2, R. 13, W. E. L. S.	5 50	No. 9, R. 15, W. E. L. S.	3 44
No. 3, R. 13, W. E. L. S.	4 81	No. 10, R. 15, W. E. L. S.	2 75
No. 4, R. 13, W. E. L. S.	4 13	No. 4, R. 9, N. W. P.	6 60
No. 5, R. 13, W. E. L. S.	3 44	No. 5, R. 9, N. W. P.	5 28
No. 6, R. 13, W. E. L. S.	4 13	No. 6, R. 9, N. W. P.	5 28
No. 7, R. 13, W. E. L. S.	4 13	No. 7, R. 9, N. W. P.	4 12
No. 8, R. 13, W. E. L. S.	4 81	No. 7, R. 10, Bowdoin College East, N. W. P.	3 96
No. 9, R. 13, W. E. L. S.	4 81	No. 8, R. 10, Bowdoin College West, N. W. P.	3 96
No. 10, R. 13, W. E. L. S.	3 44		
A, R. 14, W. E. L. S.	16 50		
No. 1, R. 14, W. E. L. S.	5 28		
No. 2, R. 14, W. E. L. S.	3 96		
No. 3, R. 14 and 15, W. E. L. S. east half	4 13	Total	\$340 72

SAGADAHOC COUNTY.

Arrowsic	\$193 21	Richmond	\$3,494 81
Bath	18,329 93	Topsham	2,530 95
Bowdoin	820 55	West Bath	404 51
Bowdoinham	1,793 26	Woolwich	1,112 15
Georgetown	490 54		
Perkins	123 66	Total	\$30,407 77
Phippsburg	1,123 20		

SOMERSET COUNTY.

Anson	\$1,731 29	Moscow	\$247 52
Athens	900 82	New Portland	958 32
Bingham	705 00	Norridgewock	1,609 63
Cambridge	318 41	Palmyra	947 44
Canaan	977 16	Pittsfield	3,266 56
Concord	189 10	Ripley	353 57
Cornville	935 68	St. Albans	1,150 81
Detroit	406 28	Skowhegan	10,097 86
Embsen	703 53	Smithfield	3 9 13
Fairfield	4,306 36	Solon	1,038 40
Harmony	528 76	Starks	633 66
Hartland	1,335 28		
Madison	4,348 68	Total	\$38,497 85
Mercer	437 60		

STATE TAX—Continued.
SOMERSET COUNTY WILD LANDS.

No. 2, R. 1, B.P.W.K.R...	\$121 22	No. 2, R. 1, N.B.K.P. Strip	\$36 87
No. 1, R. 2, B.P.W.K.R...	64 66	No. 3, R. 1, N. B. K. P.	165 54
No. 2, R. 2, B.P.W.K.R...	53 04	No. 4, R. 1, N. B. K. P.	151 52
No. 1, R. 3, B.P.W.K.R...	30 54	No. 5, R. 1, N. B. K. P.	121 22
No. 2, R. 3, B. P. W. K.		No. 6, R. 1, N. B. K. P.	67 47
R., East part.....	63 26	No. 1, R. 2, N. B. K. P.	137 50
No. 2, R. 3, B. P. W. K.		No. 2, R. 2, N. B. K. P.	60 34
R., West part.....	11 88	No. 3, R. 2, N. B. K. P.	151 52
No. 3, R. 3, B.P.W.K.R...	75 76	No. 4, R. 2, N. B. K. P.	158 40
No. 4, R. 3, B. P. W. K.		No. 5, R. 2, N. B. K. P.	106 07
R., N. half.....	68 96	No. 6, R. 2, N. B. K. P.	137 50
No. 1, R. 4, B.P.W.K.R...	97 90	Big W., N. B. K. P.	107 22
No. 2, R. 4, B. P. W. K.		Little W., N. B. K. P.	16 06
R., east half.....	62 30	No. 1, R. 3, N. B. K. P.	121 22
West half.....	67 40	No. 2, R. 3, N.B.K.P., N. 1/2	74 25
No. 3, R. 4, B. P. W. K.		No. 2, R. 3, N. B. K. P.,	
R., N. 1/2.....	33 06	S. E. 1/4.....	42 13
No. 3, R. 4, B. P. W. K.		No. 2, R. 3, N. B. K. P.,	
R., S. 1/2.....	66 12	S. W. 1/4.....	27 84
No. 4, R. 4, B.P.W.K.R...	96 25	No. 3, R. 3, N. B. K. P.,	
No. 1, R. 5, B. P. W. K		E. half.....	75 35
R., East Can. Road....	47 27	No. 3, R. 3, N. B. K. P.,	
West Can. Road.....	52 64	W. half.....	64 24
No. 2, R. 5, B. P. W. K.		No. 4, R. 3, N. B. K. P.	121 22
R., E. 1/2.....	22 03	No. 5, R. 3, N. B. K. P.	58 82
No. 2, R. 5, B. P. W. K.		No. 6, R. 3, N. B. K. P.	1 71
R., W. 1/2.....	36 71	Seboomook.....	121 22
No. 3, R. 5, B. P. W. K.		No. 1, R. 4, N. B. K. P.	90 92
R., Part, Pratt tract....	151 66	No. 2, R. 4, N. B. K. P.	113 44
Part, Pray tract.....	15 01	No. 3, R. 4, N. B. K. P.	136 37
8,000 acre tract.....	27 60	No. 4, R. 4, N. B. K. P.	72 85
No. 4, R. 5, B. P. W. K.		No. 5, R. 4, N. B. K. P.	19 80
R., West Part.....	34 40	No. 3, R. 5, N. B. K. P.	60 61
East part.....	39 20	No. 4, R. 5, N. B. K. P.	47 78
No. 1, R. 6, B.P. W. K.		No. 4, R. 16, W. E. L. S.	59 19
R., West part, 10,000 acre		No. 5, R. 16, W. E. L. S.,	
tract.....	42 48	E. half.....	37 24
East part Chase stream		No. 5, R. 16, W. E. L. S.,	
tract.....	76 31	W. half.....	37 23
No. 2, R. 6, E. C. R. part..	53 79	No. 6, R. 16, W. E. L. S.	78 69
No. 2, R. 6, W. C. R. part	41 25	No. 7, R. 16, W. E. L. S.	81 62
No. 3, R. 6, B.P.W.K.R...	121 22	No. 8, R. 16, W. E. L. S.	79 47
No. 4, R. 6, B.P.W.K.R...	75 76	No. 9, R. 16, W. E. L. S.	80 93
No. 5, R. 6, B.P.W.K.R...	106 07	No. 10, R. 16, W. E. L. S.	107 64
Strip North of No.'s 1, 2,		No. 4, R. 17, W. E. L. S.	123 56
3, R. 7, B.P.W.K.R.	15 84	No. 5, R. 17, W. E. L. S.	72 38
No. 1, R. 7, B.P.W.K.R...	108 90	No. 6, R. 17, W. E. L. S.	77 28
No. 2, R. 7, B.P.W.K.R...	189 63	No. 7, R. 17, W. E. L. S.	62 88
No. 3, R. 7, B.P.W.K.R...	60 23	No. 8, R. 17, W. E. L. S.	91 83
No. 4, R. 7, B.P.W.K.R...	83 29	No. 9, R. 17, W. E. L. S.	96 10
No. 5, R. 7, B.P.W.K.R...	86 59	No. 10, R. 17, W. E. L. S.	133 47
No. 6, R. 7, B.P.W.K.R...	101 17	No. 4, R. 18, W. E. L. S.	108 81
No. 2, R. 1, B.P.E.K.R...	181 84	No. 5, R. 18, W. E. L. S.	88 09
No. 2, R. 2, B.P.E.K.R...	101 06	No. 6, R. 18, W. E. L. S.	93 60
No. 1, R. 3, B.P.E.K.R...	203 43	No. 7, R. 18, W. E. L. S.	80 24
No. 2, R. 3, B.P.E.K.R...	136 37	No. 8, R. 18, W. E. L. S.	62 93
No. 1, R. 4, B.P.E.K.R...	136 37	No. 9, R. 18, W. E. L. S.	41 12
No. 2, R. 4, B.P.E.K.R...	122 38	No. 5, R. 19, W. E. L. S.	65 89
No. 1, R. 5, B.P.E.K.R...	92 56	No. 6, R. 19, W. E. L. S.	88 96
No. 2, R. 5, B.P.E.K.R...	131 40	No. 7, R. 19, W. E. L. S.	79 72
No. 1, R. 6, B.P.E.K.R...	66 51	No. 8, R. 19, W. E. L. S.	56 61
No. 1, R. 1, N. B. K. P.	87 12	No. 5, R. 20, W. E. L. S.	54 89
No. 1, R. 1, N.B.K.P. Strip	27 22		
No. 2, R. 1, N. B. K. P.	110 88	Total	\$8,600 91

SOMERSET COUNTY—TIMBER AND GRASS ON RESERVED LANDS.

No. 2, R. 3, B.K.P.E.K.R.	\$1 98	No. 1, R. 4, B.K.P.W.K.R.	\$3 22
No. 2, R. 4, B.K.P.E.K.R.	3 96	No. 2, R. 4, B.K.P.W.K.R.	3 96
No. 1, R. 5, B.K.P.E.K.R.	2 20	No. 3, R. 4, B.K.P.W.K.R.	2 64
No. 2, R. 5, B.K.P.E.K.R.	4 62	No. 2, R. 5, B.K.P.W.K.R.	1 98
No. 1, R. 6, B.K.P.E.K.R.	2 75	No. 3, R. 5, B.K.P.W.K.R.	5 28
No. 2, R. 3, B.K.P.E.K.R.	1 98	No. 4, R. 5, B.K.P.W.K.R.	1 98

STATE TAX—Continued.

SOMERSET COUNTY—TIMBER AND GRASS—Concluded.

No. 1, R. 6, B.K.P.W.K.R.	\$3 96	No. 4, R. 4, N. B. K. P...	\$1 84
No. 2, R. 6, B.K.P.W.K.R.	3 30	No. 5, R. 4, N. B. K. P...	43
No. 3, R. 6, B.K.P.W.K.R.	4 62	No. 3, R. 5, N. B. K. P...	41
No. 4, R. 6, B.K.P.W.K.R.	2 64	No. 4, R. 5, N. B. K. P...	1 45
No. 5, R. 6, B.K.P.W.K.R.	2 64	No. 4, R. 16, W. E. L. S...	2 06
No. 1, R. 7, B.K.P.W.K.R.	3 76	No. 5, R. 16, W. E. L. S...	2 06
No. 2, R. 7, B.K.P.W.K.R.	6 60	No. 6, R. 16, W. E. L. S...	2 06
No. 3, R. 7, B.K.P.W.K.R.	2 42	No. 7, R. 16, W. E. L. S...	2 06
No. 4, R. 7, B.K.P.W.K.R.	2 16	No. 8, R. 16, W. E. L. S...	2 06
No. 5, R. 7, B.K.P.W.K.R.	3 15	No. 9, R. 16, W. E. L. S...	2 06
No. 6, R. 7, B.K.P.W.K.R.	3 47	No. 10, R. 16, W. E. L. S...	2 75
No. 1, R. 1, N. B. K. P....	4 67	No. 4, R. 17, W. E. L. S...	2 75
No. 2, R. 1, N. B. K. P....	5 61	No. 5, R. 17, W. E. L. S...	2 06
No. 3, R. 1, N. B. K. P....	6 53	No. 6, R. 17, W. E. L. S...	2 06
No. 5, R. 1, N. B. K. P....	3 96	No. 7, R. 17, W. E. L. S...	1 38
No. 6, R. 1, N. B. K. P....	3 44	No. 8, R. 17, W. E. L. S...	2 75
No. 1, R. 2, N. B. K. P....	5 50	No. 9, R. 17, W. E. L. S...	2 75
No. 2, R. 2, N. B. K. P....	2 75	No. 10, R. 17, W. E. L. S...	2 75
No. 3, R. 2, N. B. K. P....	5 28	No. 4, R. 18, W. E. L. S...	2 75
No. 6, R. 2, N. B. K. P....	5 50	No. 5, R. 18, W. E. L. S...	2 75
Litte W., R. 3, N.B.K.P.	62	No. 6, R. 18, W. E. L. S...	2 75
Big W., R. 3, N. B. K. P.	3 96	No. 7, R. 18, W. E. L. S...	2 06
No. 1, R. 3, N. B. K. P....	3 96	No. 8, R. 18, W. E. L. S...	2 06
No. 2, R. 3, N. B. K. P....	3 96	No. 9, R. 18, W. E. L. S...	95
No. 3, R. 3, N. B. K. P....	5 28	No. 5, R. 19, W. E. L. S...	2 03
No. 4, R. 3, N. B. K. P....	3 96	No. 6, R. 19, W. E. L. S...	2 06
No. 5, R. 3, N. B. K. P....	\$1 98	No. 7, R. 19, W. E. L. S...	2 06
Seboomook, R. 4, N.B.K.P.	3 96	No. 8, R. 19, W. E. L. S...	1 38
No. 1, R. 4, N. B. K. P....	4 62	Total	\$214 67
No. 2, R. 4, N. B. K. P....	2 65		
No. 3, R. 4, N. B. K. P....	4 62		

WALDO COUNTY.

Belfast	\$8,369 64	Northport	\$806 89
Belmont	286 83	Palermo	526 67
Brooks	720 67	Prospect	517 66
Burnham	653 22	Searsport	1,994 56
Frankfort	571 63	Searsmont	936 78
Freedom	462 23	Stockton Springs	760 19
Islesborough	838 74	Swanville	438 49
Jackson	424 70	Thorndike	709 12
Knox	590 48	Troy	750 15
Liberty	669 68	Unity	976 68
Lincolntonville	935 57	Waldo	453 53
Monroe	866 62	Winterport	1,628 87
Montville	908 91	Total	\$27,223 39
Morrill	424 78		

WASHINGTON COUNTY.

Addison	\$565 94	Danforth	\$680 82
Alexander	176 98	Deblois	57 87
Baileyville	176 21	Dennysville	438 18
Baring	223 05	East Machias	1,054 25
Beddington	186 62	Eastport	5,216 44
Brookton	321 34	Edmunds	163 01
Calais	8,436 21	Forest City	208 04
Centerville	136 50	Harrington	769 16
Charlotte	219 33	Jonesborough	309 30
Cherryfield	1,469 75	Jonesport	965 17
Columbia	258 13	Lubec	1,550 33
Columbia Falls	502 85	Machias	2,156 95
Cooper	130 26	Machiasport	576 06
Crawford	69 71	Marion	75 71
Cutler	234 15	Marshfield	167 04

STATE TAX—Continued.
WASHINGTON COUNTY—CONCLUDED.

Meddybemps	\$1 29	Topsfield	\$202 01
Milbridge	1,312 25	Trescott	144 49
Northfield	94 39	Vanceborough	534 78
Pembroke	873 84	Waite	85 55
Perry	595 98	Wesley	124 93
Princeton	682 95	Whiting	236 91
Robbinston	442 49	Whitneyville	194 62
Roque Bluffs.....	63 42		
Steuben	496 58	Total	\$33,823 78
Talmadge	171 94		

WASHINGTON COUNTY WILD LANDS.

No. 18, East Division.....	\$45 46	E. half, strip, N. of No.	
No. 19, East Division.....	63 61	6, N. Division.....	\$27 23
No. 26, East Division.....	99 00	Two mile strip, N. of	
No. 27, East Division.....	83 73	No. 5.....	33 00
No. 18, Middle Division...	45 46	No. 1, R. 1, T. S.....	36 98
No. 19, Middle Division S.		No. 3, R. 1, T. S.....	245 60
E. quarter.....	7 22	No. 1, R. 2, T. S.....	60 61
No. 19, Middle Division		No. 1, R. 3, T. S.....	127 72
N. half and S. W. quarter	28 44	No. 6, R. 1, W. half, N.	
No. 24, Middle Division...	75 76	B. P. P.....	75 87
No. 25, Middle Division...	79 06	No. 6, R. 1, E. half, N.	
No. 29, Middle Division...	121 22	B. P. P.....	75 76
No. 30, Middle Division...	106 07	No. 7, R. 2, N. B. P. P...	118 63
No. 31, Middle Division...	106 07	No. 8, R. 3, N. B. P. P...	117 72
No. 36, Middle Division...	242 44	No. 10, R. 3, N. B. P. P...	68 23
No. 37, Middle Division...	121 22	No. 11, R. 3, N. B. P. P...	44 00
No. 42, Middle Division...	121 22	No. 8, R. 4, N. B. P. P...	80 67
No. 43, Middle Division E.		East part Indian Town-	
half	60 61	ship, strip one mile wide	13 20
No. 43, Middle Division, W.		No. 9, R. 2, Codyville Pl..	97 00
half	60 61	No. 14, Pl. E. D.....	68 31
No. 5, North Division, N.		No. 21, E. D. Pl.....	60 72
half	33 11		
No. 5, North Div. S. half..	60 61	Total	\$3,012 32
No. 6, North Division.....	85 82		
W. half, strip, N. of No.			
6, N. Division.....	17 33		

WASHINGTON COUNTY—TIMBER AND GRASS ON RESERVED
LANDS.

No. 19, East Division.....	\$1 32	No. 1, R. 2, Titcomb Sur-	
No. 26, East Division.....	3 96	vey	\$1 37
No. 27, East Division.....	3 96	No. 6, R. 1, N. B. P. P...	3 19
No. 5, North Division.....	3 96	No. 8, R. 3, N. B. P. P...	3 96
No. 6, North Division.....	5 28	No. 10, R. 3, N. B. P. P...	66
No. 18, Middle Division...	66	No. 11, R. 3, N. B. P. P...	92
No. 19, Middle Division...	99	No. 18, East Division.....	93
No. 24, Middle Division...	1 98	No. 36, Middle Division...	7 92
No. 25, Middle Division...	1 98	No. 37, Middle Division...	3 96
No. 29, Middle Division...	3 96	No. 42, Middle Division...	3 96
No. 30, Middle Division...	3 30	No. 43, Middle Division...	3 96
No. 31, Middle Division...	3 96		
No. 1, R. 1, Titcomb Sur-		Total	\$72 74
vey	1 32		
No. 3, R. 1, Titcomb Sur-			
vey	5 28		

STATE TAX—Concluded.
YORK COUNTY.

Acton	\$800 29	Lyman	\$990 62
Alfred	1,133 95	Newfield	644 12
Berwick	2,616 97	North Berwick.....	2,146 77
Biddeford	23,431 66	Old Orchard	2,070 91
Buxton	1,004 42	Parsonsfield	\$1,322 34
Cornish	1,253 28	Sanford	6,478 67
Dayton	856 84	Saco	11,155 10
Eliot	1,274 45	Shapleigh	715 43
Hollis	1,140 16	South Berwick.....	3,278 48
Kittery	1,727 07	Waterboro	1,090 06
Kennebunk	5,752 33	Wells	1,930 09
Kennebunkport	3,441 05	York	4,539 69
Lebanon	983 60		
Limington	925 91	Total	\$84,654 77
Limerick	1,250 57		

RECAPITULATION.

Androscoggin	\$78,454 70	Penobscot	\$88,284 34
Aroostook	49,469 76	Piscataquis	26,366 51
Cumberland	191,408 19	Sagadahoc	30,407 77
Franklin	22,825 82	Somerset	47,313 43
Hancock	40,443 42	Waldo	27,223 39
Kennebec	87,279 55	Washington	36,998 84
Knox	37,801 78	York	84,654 77
Lincoln	20,464 02		
Oxford	35,873 20	Total	\$905,179 49

The report herewith submitted contains in detail, all statistics, in tabulated form, of valuations which have been received from the cities, towns, and plantations of the State, with schedules of all corporation taxes assessed by this Board during the year. Also a tabular statement of the State Taxes which are assessed against the the cities, towns, plantations, and unorganized townships in the State, for the year 1898.

The total amount of the real and personal estate as returned is \$281,876,801, an increase of \$3,518,147 above similar returns for the year 1896. Of this total valuation 77.13 per cent is real estate, and 22.87 per cent is personal estate. The twenty cities of the State return a total valuation of \$129,910,290, of which 73.23 per cent is real estate, and 26.77 is personal estate. There are thirty towns with a valuation above \$1,000,000 and a total valuation of \$47,098,762, of which 79.57 per cent is real, and 20.43 per cent is personal property.

There are fifty-three towns with valuations above \$500,000, and less than \$1,000,000, and a total valuation of \$36,571,740, of which 80.4 per cent is real, and 19.6 per cent is personal property.

The remaining towns, all with valuations less than \$500,000, to a large extent farming towns, without large villages, and including plantations, return a total valuation of \$68,396,009, of which 81. per cent is real estate, and 19. per cent personal property. In extending this inquiry still farther, and comparing county with county, city with city, and town with town, we find a more uneven proportion of real and personal estate. Under actual conditions which exist, this is, to a considerable extent, inevitable.

The investigations by this Board, have been mainly devoted to ascertaining, how nearly, the returns of valuation of the real and personal estate, represent a full fair value of the taxable property in the several cities and towns; and we desire to express our appreciation of the candor and consideration shown by the municipal assessors who have attended the meetings which we have held in all the counties of the State, during the year. They have rendered us valuable assistance, in the prosecution of our work. Three hundred and eighteen of the cities, towns and plantations, return a higher valuation of real estate than in 1896. The total valuation of real estate is \$217,425,166,

an increase of \$3,995,944 from 1896. Approximately \$500,000, of this increase is on account of property heretofore exempted from taxation, and which appears this year for the first time, in the taxable lists; the remaining increase of \$3,500,000, practically represents new buildings and improvements.

While many increases in land values have been made, on the other hand, there have been numerous reductions, and in effect one offsets the other. A depreciation in the market value of farms, is quite generally claimed. It is not however claimed, nor does it appear, that the productive capacity of the farms has diminished. The low prices of farm products which have prevailed in recent years, have unquestionably produced a depression in farm values; and have affected unfavorably, every branch of trade and industry in the State. The personal property returned amounts to \$64,451,635, a reduction of \$477,797 from the amount returned in 1896. Live stock is returned on a lower basis of values, than in any year of which we have statistics; and the total value is \$1,076,788 less than in 1896. The deficient hay crop of 1896, made it necessary for many farmers to reduce their herds; with this fact fully considered the number returned is more than we could reasonably expect.

We append a table showing the total number and average value of each class as returned for the year 1896 and 1897. A comparison will show marked increases in some classes, and equally important decreases in others, and a quite uniform reduction in average values; with the bountiful hay crop of the present year, we can reasonably expect a marked increase in all classes of live stock for the year 1898.

	1896.		1897.	
	Number.	Average value.	Number.	Average value.
Horses	132,334	\$51 60	132,480	\$47 88
Three-year-old colts	7,293	40 18	4,902	36 72
Two-year-old colts	5,985	29 47	4,263	27 90
One-year-old colts	3,657	21 15	3,132	19 43
Cows	146,044	20 72	141,522	20 24
Oxen	15,473	40 19	10,323	39 88
Three-year-olds	20,034	17 96	20,480	17 40
Two-year-olds	30,247	12 50	38,230	12 35
One-year-olds	42,424	6 86	43,594	6 76
Sheep	276,386	2 04	227,178	2 14
Swine	48,831	5 71	42,710	5 34

In the foregoing pages will be found a summary of the live stock returns showing the number and value of each class in every city, town, and plantation, and upon pages 202, 203 and 204 inclusive, we give a recapitulation by counties, showing the total number, total value, and average value, of each class of live stock. The returns of bank and trust companies stock show a reduction, not however, in the number of shares owned, but in some cases valued on a lower basis.

Money at interest and taxable securities, materials in stock and finished products of manufacturers, stock in trade, logs and lumber, furniture, musical instruments and carriages, all show a moderate increase; bicycles show a marked increase; shipping for the first time in recent years shows an increase of \$125,000 above the amount returned in 1896.

In the foregoing pages can be found tables, giving the total amounts as returned, of the several classes of personal property above mentioned. Upon the whole, we think the exhibit made by the assessors' books for the present year must be very gratifying to the people of Maine. They furnish abundant evidence, if evidence is needed, of the industry, the thrift, and stability of our people; with the rising tide of business throughout the country, we confidently predict that future years will show a more marked increase, in the wealth and prosperity of our State. By an act of the Legislature of 1897, the assessors of cities, towns and plantations, will be required in 1898, to procure statistics relating to the poultry industry, and return the same to this Board. As the law requires this to be done but once in five years, it is hoped that the inventory will be made as full and accurate as possible; we believe complete statistics will demonstrate that the poultry industry is one of the profitable adjuncts of the farm.

In the report of this Board for the year 1895, was included an appendix containing Chapter six of the Revised Statutes as amended by subsequent enactments, and all other laws relating to the assessment and collection of taxes. It was much appreciated, and the demand for it was sufficient to exhaust the edition long ago; we still have frequent requests for copies, and we have thought best to include these laws as an appendix to this report, incorporating whatever changes were made by the

legislature of 1897. At the meetings which we have held with the municipal assessors during the year, little attention has been given to the discussion of new theories of taxation, whatever merit they may have. On the other hand, we have felt it our duty to emphasize the importance of a thorough and faithful compliance with the law as it is.

It is undoubtedly true that reforms are possible in our system of taxation. It may be equally true that they are necessary; that changes should be made; and that future legislatures, in their wisdom, will devise methods more equitable and just; and yet we believe that an impartial application of existing laws, will remove many of the causes of complaint of unjust and unequal taxation. It is the good fortune of the State, that our taxes are direct taxes; that they are levied only for purposes of public revenue. An equally important consideration, which demands the attention of every taxpayer, is, that all revenues secured from taxation, shall be wisely appropriated, and expended in a prudent manner.

With this assured, our taxes in many instances will be materially lessened, and will become a burden that can be cheerfully assumed and borne as a patriotic duty.

GEORGE POTTLE,

WM. C. MARSHALL,

OTIS HAYFORD,

Board of State Assessors.

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

State Board of Assessors, shall be chosen.

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

Tenure.

—chairman.

—first meeting.

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

Powers.

Sec. 4. Any two of said board shall have authority to transact all business appertaining to their office, but all three must be duly notified of each and every

Any two may transact business, but all must be

notified of meetings.

—vacancies. how filled.

—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.

meeting for the transaction of business. In case of the death, resignation, refusal, or inability to serve of any one or more of said board, the governor with advice and consent of the council, shall, as soon as may be, fill 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 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.

Shall hold sessions in every county of the state.

—traveling 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

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

* As amended by chapter 167, laws of 1893.

† As amended by chapter 263, laws of 1893.

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.

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

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 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

*Sec. 15. The land agent shall prepare and deliver to said state assessors, full and accurate lists

* As amended by chapter 291, laws of 1893.

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 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 infor-

with full lists of all wild lands, etc.

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

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

—owners of less than five hundred acres, exempted.

mation 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.

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

Sec. 16. The assessors of each town shall, on or before the first day of August annually, make and return on blank lists which shall be furnished by the state assessors for that purpose, aggregates of polls and of the valuation of each and every class of property assessed in their respective towns, with the total valuation and percentage of taxation, and before transmitting the same to the state assessors shall make and subscribe on said aggregates, an oath or affirmation, as follows: 'We, the assessors of the _____ of _____, do swear, (or affirm) that the foregoing statement contains true aggregates of the valuation of each class of property assessed in said town of _____ for the year _____, and that we have followed all the requirements of law in valuing, listing and returning the same. So help me God' (or under the pains and penalties of perjury.)

—form of oath.

Sec. 17. This act shall take effect when approved.
Approved March 26, 1891.

CHAPTER 201—LAWS OF 1893.

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

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

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.

May abate tax, when property has been doubly taxed.

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 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.

Poll tax, on whom assessed.

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

Real and personal estate, taxable.

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

Real estate, what it includes.

—land and interest in timber, taxable.

Sec. 4. The buildings of every railroad corporation or association, whether within or without the located right of way, and its lands and fixtures outside of its located right of way, are subject to taxation by the cities and towns in which the same are situated,

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

as other property is taxed therein, and shall be regarded as non-resident land.

Personal estate, taxable.

Sec. 5. Personal estate for the purposes of taxation, includes all goods, chattels, moneys, and effects, wheresoever 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 property.

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

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

*As amended by chapter 274, laws of 1889.

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. —proviso.

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

*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, and personal property not exceeding six thousand dollars in value. But all other property of any religious society, both real and personal, is liable to taxation the same as other property. Meeting-houses, tombs and parsonages. —personal property not exceeding six thousand dollars.

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.

* As amended by chapter 287, laws of 1897.

† As amended by chapter 64, laws of 1895.

Aqueducts and fixtures, conditionally.

—but not the stock, reservoir, grounds or property.

Planted forest, may be exempted for twenty years.

—proviso.

Mines for ten years.

—but not lands, and surface improvements.

Poll tax, where assessed.

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.

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

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.

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

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.

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.

Real estate, where taxed.

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.

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

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.

Lien, how enforced.

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

Personal property owned out of the state.

—exceptions.

—lien in favor of persons paying tax.

—lien on the property taxed.

—remedy for paying more than proportion of tax.

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

Machinery and real estate of corporations.

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

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

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.

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

—when town line divides a farm.

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

Personal property of minors and wards.

*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,

Funds intrusted to corporations.

* As amended by chapter 175, laws of 1889.

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

Undistributed personal property, in hands of executors or administrators.

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.

Of religious societies.

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

Property taxed elsewhere.

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

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

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

Stock of 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,

Sec. 18. When the clerk of a corporation holding property liable to be taxed, fails to comply with sec-

tion 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.

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.

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.

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 pos-

property deemed corporate.

Such property, how taxable.

—when franchise may be sold on warrant of distress.

Blood animals.

Stock of companies invested, how to be taxed.

Stock of insurance companies, when exempt from taxation.

Mortgaged personal property.

—distress. session, 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.

—loan secured by deed, is taxable to grantee.

Real estate of deceased, how taxed.

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

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

—exception.

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.

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.

Lands may be assessed to owners or tenants.

—part owners, may be taxed and pay separately.

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.

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

—tenant in common, shall be considered owner.

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.

Property of manufacturing, 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

Real estate of banks,

where to be
taxed.

—bank
stock where
taxed.

Taxation of
bank stock
owned out
of the
state.

Cashiers,
are required
to exhibit
books.

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

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

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

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

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.

—to deliver certified copy of record of dividend.

—if he refuses bank to be doomed.

—cashier also liable.

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.

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

*Sec. 33. The collector of a town, to whom has been committed a tax upon the stock of any bank or other corporation, except a manufacturing corporation, shall, within thirty days after the bills of assessment are delivered to him, cause a written notice to be delivered to the cashier or president thereof, stating the description of stock taxed, to whom assessed, if stated in the bills, and the tax thereon. No dividend shall be paid on such stock after such notice until the tax and all cost thereon are paid. The cashier may pay such tax, and payment shall constitute a charge in offset against any dividend thereon.

Collectors of taxes shall give notice.

—no dividend shall be paid, until tax is paid.

* As amended by chapter 252, laws of 1897.

tax charged on offset.

—stock may be sold.

—powers of collectors, extended.

Actions may be maintained by treasurers of towns and cities.

Supplementary assessments, may be made to correct mistakes.

Treasurer of state, shall issue warrants for state tax.

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.'

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.

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

Sec. 36. When a state tax is ordered by the legislature, the treasurer of state shall forthwith send his warrants directed to municipal officers of each town or other place, requiring them to assess upon the

polls and estates of each, its proportion of such state tax for the current year; and shall in like manner send like warrants for the state tax for the succeeding year, forthwith upon the expiration of one year from the time such tax is so ordered. The tax for each year shall be separately ordered and apportioned; and the amount of such proportion shall be stated in the warrants.

—tax for each year, shall be separately ordered.

*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.

What state treasurer's warrant shall require.

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

Rules for assessment of taxes.

—poll tax not to exceed three dollars.

—highway taxes.

* As amended by chapter 136, laws of 1891.

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.

Personal Liability of Assessors.

Assessors, are responsible for personal faithfulness only.

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

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

Annual returns of railroad companies.

Sec. 40. Every railroad company, incorporated under the laws of the state, or doing business therein, shall annually, between the first and fifteenth days of April, return to the secretary of state under oath of its treasurer, the amount of the capital stock of the corporation, the number and par value of the shares, and a complete list of its shareholders, with their places of residence and the number of shares belonging to each on said first day of April. The returns shall also contain a statement of the whole length of its line, the length of its line within the state, and the assessed value in each town of its stations and other property taxed by municipalities.

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

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

*Sec. 41. Every corporation, person or association, operating any railroad in the state under lease or otherwise, shall pay to the treasurer of state, for the use of the state, an annual excise tax, for the privilege of exercising its franchises and the franchises of its leased roads in the state, which, with the tax provided for in section four, is in place of all taxes upon such railroad, its property and stock. There shall be

* As amended by chapter 75, laws of 1887.

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.

*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

Amount of tax on railroad, how to ascertained.

—proviso.

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

of freight, said rate shall in no event exceed one and three-quarters per cent. When a railroad lies partly within and partly without the state, or is operated as a part of a line or system extending beyond the state, the tax shall be equal to the same proportion of the gross receipts in the state, as herein provided, and its amount shall be determined as follows: the gross transportation receipts of such railroad, line or system, as the case may be, over its whole extent, within and without the state, shall be divided by the total number of miles operated to obtain the average gross receipts per mile, and the gross receipts in the state shall be taken to be the average gross receipts per mile, multiplied by the number of miles operated within the state.

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

Tax, how fixed.

—notice to companies.

Tax, payable in July and October.

—treasurer, shall enforce collection.

—tax, to be a lien and take precedence.

Aggrieved parties may apply for abatement to governor and council.

*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.

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.

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

*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.

is assessed, and if, upon re-hearing and re-examination, the tax appears to be excessive through such error or mistake, the governor and council may thereupon abate such excess, and the amount so abated shall be deducted from any tax due and unpaid, upon the railroad upon which the excessive tax was assessed; or, if there is no such unpaid tax, the governor shall draw his warrant for the abatement, to be paid from any money in the treasury not otherwise appropriated.

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

*Sec. 47. 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

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.

*As amended by chapter 44, laws of 1895.

fractional part thereof, the rate shall be increased one-tenth of one per cent.

Telegraph companies.

shall pay annual tax.

Returns, shall be made to the secretary of state.

—governor and council, to assess tax.

—secretary of state, to certify tax to treasurer.

State tax, when to be paid.

Adjustment of tax, when paid.

State taxation of telephone companies.

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

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.

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.

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.

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

*As amended by chapter 154, laws of 1893.

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 furniture; and also a tax of two and one-half per cent. on the value of any such telephones or other telephonic apparatus of any description used but not owned by such corporation, company or person, and under lease from or subject to the payment of a royalty for its use to any corporation or person beyond the limits of this state.

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

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

*Sec. 55. Every corporation, company or person doing express business on any railroad, steamboat or vessel in the state, shall, annually, before the first day of May, apply to the treasurer of state for a license authorizing the carrying on of said business; and every such corporation, company or person shall

Annual return shall be made to secretary of state.

—governor and council to assess tax.

—secretary of state, shall certify tax to treasurer

—when to be paid. of state.

Forfeiture in case of neglect to make returns.

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

*As amended by chapter 154, laws of 1893.

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

—proviso.

Shall make annual returns to the state assessors.

—assessors shall assess tax.

State tax is in place of local taxation.

Penalty for neglect to make return.

*'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.'

*Sections 56, 57, 58, as amended by chapter 49, laws of 1895.

*Sec. 59. Every insurance company or association which does business or collects premiums or assessments 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, on contracts made in the state for insurance of life, property or interests therein, at the rate of one and one-half per cent a year.

Foreign insurance companies shall pay tax on premiums.

*Sect. 60. In determining the amount of tax due under the preceding section, there shall be deducted by each company from the full amount of premiums received, the amount of all return premiums on policies canceled, the amount of all premiums paid to companies authorized to transact business in this state for reinsurance of risks in Maine, and the tax shall be computed on the amount thus actually received by said companies or their agents as aforesaid.

Amount of tax, how determined.

—how computed.

*Sec. 61. Every company or association which by the two preceding sections is required to pay a tax, shall, on or before the thirty-first day of each January, make a return under oath to the insurance commissioners, 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, the amount of return premiums on policies canceled during said year, the amount of all premiums paid to or received from other companies during the year for insurance or reinsurance of risks in this state; the names of the companies with which such insurance or reinsurance was effected; the amounts of the policies and the premiums on the same. 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.

Such companies shall make return.

—tax, how to be assessed.

* As amended by chapter 274, laws of 1897.

—companies shall be notified of assessments and be 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.

—return and assessment of tax.

—right to do business suspended in certain cases.

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

Returns of bank stock pledged as collateral shall be made to assessors of

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.

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

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

Sec. 67. Treasurers of savings banks, on the first day of each April shall return to the assessors of towns, where persons reside who own bank stock which is pledged or transferred to said bank as collat-

eral 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.

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 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.

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.

Taxes on Lands in Places not Incorporated.

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

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

—lists shall be made by state assessors.

* As amended by chapter 56. laws of 1895.

Such lands are subject to county taxes.

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

Lists of assessments, shall be certified and advertised annually.

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

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

*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.

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

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

* As amended by chapter 353, laws of 1885.

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.

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 successively 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 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

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

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.

—lien, created.

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

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 known 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.

—appeal to S. J. Court.

—proceedings.

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

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.

Owners may discharge their assessments by building roads.

Sec. 80. Said county commissioners, in September, annually, by one or more of their board, shall make an inspection of all county roads and other roads originally located as town roads in the unincorporated townships and tracts of land in their counties, and shall thereupon make an estimate of the amount needed to put them in repair, so as to be safe and convenient for public travel, and assess such amount thereon; and they shall make as many divisions as are equitable, conforming as nearly as is convenient to known divisions and separate ownerships,

Commissioners, annually to inspect county roads in unincorporated places.

—to make estimate of repairs.

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 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

—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.

* As amended by chapter 80, laws of 1887.

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 and recorded, the assessments signed by the county commissioners and certified by them or

Prima facie
proof of
title by pur-
chaser 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.

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 commissioners, 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 transmitted to secretary of state.

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

*Sec. 90. When a county tax is authorized, the county commissioners shall in March, in the year for which such tax is granted, apportion it upon the towns and other places according to the last state valuation; 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 reasonable notice in writing to the inhabitants, by posting notifications in some public place in the town, or shall notify them, in such other way as the town at its annual meeting directs, to make and bring in to them true and perfect lists of their polls and all their estates real and personal, not by law exempt from taxation, of which they were possessed on the first day of April of the same year.

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

* As amended by chapter 131, laws of 1895.

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 commissioners.

—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,

Overlay, not to exceed

five per cent.

not exceeding five per cent. thereof, as a fractional division renders convenient, and certify that fact to their town treasurer.

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

Sec. 100. They shall make a record of their assessment and of the invoice and valuation from which it was made; and before the taxes are committed to the officer for collection, they shall deposit it, or a copy of it, in the 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.

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

—and to treasurer of state.

—who shall issue warrants.

Selectmen, to assessors, in certain events.

Sec. 102. If any town does not choose assessors, or if so many of them refuse to accept, that there are not such a number as the town voted to have, the selectmen shall be the assessors, and each of them shall be sworn as an assessor; and each selectman and assessors shall be paid for his services one dollar and fifty cents for every day necessarily employed in the service of the town.

—per diem, \$1.50.

Penalty, for neglect to choose.

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.

When no assessors, county commissioners, may appoint.

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.

—precedings thereon.

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

Such assessors, to obey warrants.

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

Penalty for neglect to make assessments of state tax.

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

Towns, neglecting for five months to assess treasurer to issue

warrant to
sheriff to
collect.

the assessment thereof to be certified to such treasurer for the time being, he shall issue his warrant, under his hand, to the sheriff of the same county, who shall proceed to levy such sums on the real and personal property of any inhabitants of such town, observing the regulations provided for satisfying warrants against deficient collectors, as hereinafter prescribed. But if the assessors thereof, within sixty days from the receipt of a copy of such warrant from the officer, deliver to him a certificate, according to law, of the assessment of the taxes required by the warrant, and pay him his legal fees, he shall forthwith transmit the certificate to the state treasurer, and return the warrant unsatisfied.

For like
neglect
county
treasurer to
issue war-
rant.

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
inhabi-
tants, 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

*As amended by chapter 136, laws of 1891.

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.

Assessment of Taxes in Plantations.

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

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

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

And subject to same penalties.

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

Officers, to be sworn.

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

Laws applicable.

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

Neglect to be sworn.

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

Collection of Taxes in Incorporated Places.

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

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

Not to exceed one per cent a month.

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

Form of warrant for collection of state taxes.

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

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

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

* As amended by chapter 136, laws of 1891.

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

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

Assessors.

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

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

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

Assessors.

No error or informality in the warrant so far as it relates to the description of the officer to whom any tax is to be paid by the collector shall render the same invalid, or relieve the collector from the duty

of complying with the provisions of the statute in that behalf, or from liability on account of failure so to do.

Warrant, for county and town taxes.

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

New warrant, issued in case of loss.

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

Town collectors, compensation and appointment of in certain cases.

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

Fees and travel of collector.

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

Collector, to receive a warrant.

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

To give approved bond.

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

Constables, etc., to give

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

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

receipt on demand.
—penalty.

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

If collector dies, assessors to appoint one.

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

Plantations, may choose collectors.

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.

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

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.

Former collectors, to complete collections.

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

Collectors, may distrain shares in a corporation.

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

Duties of officers of the corporation.

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

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

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

Collector or administrator may sue for taxes.

*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

* As amended by chapter 350, laws of 1885.

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.

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

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

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

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

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

—may be sued after two months' notice.

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

Collection of taxes on personal property of non-residents.

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.

Collectors,
may demand aid.

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.

—penalty
for refusing.

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

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.

—penalty
for neglect.

Collectors,
removed or
removing,
may be re-
quired to
give up tax
bills and
settle.

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

—new war-
rant to new
collector.

Penalty,
for refus-
ing to de-

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.

liver tax bills.

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.

Collector, becoming incapable, another may be appointed.

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

Sums, by him overpaid, to be stored.

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.

Shall issue execution at request of municipal officers.

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.

County treasurer, to issue his warrant against a delinquent collector.

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.

Town, to pay when its collector fails.

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.

Assessors, to make a new assessment.

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

—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.

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.

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

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.

Treasurer, to issue his warrants against delinquent collectors.

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

—form of warrant.

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.....”

Sheriff's duty respecting such warrants.

*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 whole sum mentioned therein. When it is returned unsatisfied, or satisfied in part only, such treasurer may issue an alias for the sum due on the return of the first; and so on, as often as occasion occurs. A reasonable time after the return day shall be computed at the rate of forty-eight hours for every ten miles distance from the dwelling house of the sheriff or his deputy to the place where the warrant is returnable.

—treasurer, may issue an alias warrant.

Warrants, to be issued

Sec. 160. When a sheriff or deputy is deficient as aforesaid, such treasurers may direct warrants to a

* As amended by chapter 136, laws of 1891.

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.

to coroner, sheriff is delinquent.

*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.

Property distrained, to be sold as on execution.

*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.

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

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.

Proceedings at sale.

—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 for debt; and such deficient officer shall have the same rights and privileges as a debtor arrested or committed on execution in favor of a private creditor.

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

—has privileges of common debtor.

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

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

* As amended by chapter 136, laws of 1891.

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.

Towns, may choose another collector.

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.

When a person claims to have paid tax, proceedings.

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.

Sheriff, to collect, when no collector is chosen.

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.

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

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

Sheriff, how to proceed to collect.

Sec. 170. The sheriff or his deputy, on receiving such assessment and warrant for collection as is men-

tioned 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.

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.

Proceedings when body is taken.

—rights and privileges of party arrested.

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.

When discharged from arrest, town liable for state and county taxes.

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.

Collector, liable for tax, unless he commits within one year.

**Fees for
commit-
ment.**

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.

**Municipal
officers,
may direct
suit for
taxes to be
commenced
against any
delinquent.**

*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.

—proviso.

Duties of Town Treasurers, when Appointed Collectors of Taxes.

**Towns, may
appoint
treasurer,
collector;
his assist-
ants to give
bond.**

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.

**Abate-
ment, for
voluntary
payment of
taxes.**

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

—notice
shall be
posted.

—abate-
ment, not to
exceed ten
per cent of
tax.

* As amended by chapter 350, laws of 1885.

so paid shall be collected by the collector or his deputy, under the other provisions of this chapter.

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.

Assessors,
to deposit assess-
ment with
treasurer.

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.

Treasurers'
powers,
continue
until collection is
completed.

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.

Treasurer,
to give
bond.

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.

To render
account
once in
three
months.

*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.

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

—form of
warrant.

—when re-
turnable.

*As amended by chapter 155, laws of 1893.

May dis-
train before
tax is due,
to prevent
loss.

Sec. 183. When such treasurer thinks that there is danger of losing by delay a tax assessed on any individual, he may distrain his person or property before the expiration of the time fixed by vote of the town.

Ten days'
notice, be-
fore dis-
training.

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.

—powers
and fees of
officers
same as col-
lectors.

Special Provisions.

Affidavit of
person post-
ing notice
of land
sales, evi-
dence.

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.

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

—value, not
determined
by sale.

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.

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

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. —sheriff, may execute alias warrant.

- Sec. 188. Repealed by Chapter 70, laws of 1895.
- Sec. 189. “ “ “
- Sec. 190. “ “ “
- Sec. 191. “ “ “
- Sec. 192. “ “ “

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

*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

Lien for taxes.

—sale of real estate for taxes.

—notice, how given.

* As amended by chapter 70, laws of 1895.

Copy of no-
notice to be
recorded.

—clerk to
furnish at-
tested copy
of record.

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 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.'

*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, such 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, in addition to the sum paid the printer, if any.'

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

*Sec. 195. When no person appears to discharge the taxes duly assessed on any 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, twenty-five cents for each copy required to be lodged with the town clerk, twenty-five cents for the return required to be made to the town clerk, fifty cents for the town clerk for recording the same, 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

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

—costs how divided.

* As amended by chapter 240, laws of 1897.

and sold, said charge of three dollars, the twenty-five cents for each copy lodged with the town clerk, the twenty-five cents for the return made to the town clerk, and the fifty cents for the town clerk for recording the same, shall be divided equally among the several rights, lots or parcels advertised and sold at any one time; and in addition, the sum paid to the printer shall be divided equally among the non-resident rights, lots or parcels so advertised and sold; 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.

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

—real estate may be redeemed.

—when grantee shall receive 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 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,

*As amended by chapter 70, laws of 1895.

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 records; 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:

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

Pursuant to law, I caused the taxes assessed on the real estate of non-resident owners described herein, situated in the town of, for the year, to be advertised according to law 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; and caused the taxes assessed on the real estate of resident owners described herein, situated in the town of, for the year, to be advertised according to law by posting notice as required by law, at the following places, six weeks before the day of sale, being public and conspicuous places in said town. I also, at least ten days before the day of sale, gave to each resident owner of said lands, or the occupant thereof, if any, in hand, or left at his last and usual place of abode, and sent by mail to the last and usual address of each non-resident owner of said lands, whose address was known to me, written notice of the time and place

—form of collector's return.

* As amended by chapter 240, laws of 1897.

of said sale, in the manner provided by law; and afterwards on the first Monday of December, 18.., 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 schedules 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.

NON-RESIDENT OWNERS.

Name of owner.	Description of property.	Amount of tax, interest and charges.	Quantity sold.	Name of purchaser.
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SCHEDULE No. 2.

RESIDENT OWNERS.

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

* As amended by chapter 70, laws of 1895.

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 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

Record of notice, to be conclusive evidence of it.

* As amended by chapter 70, laws of 1895.

this chapter in the trial of all issues, in which the collector who made the sale is not personally interested.

Treasurer's receipt, is evidence of redemption.

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.

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.

—collector's or treasurer's deed, prima facie evidence.

—when other party may have judgment.

*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, 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, which shall be prima facie evidence of his title, and if the other party claims and offers evidence to show that such sale was invalid and ineffectual to convey the title, the party claiming under it shall have judgment in his favor so far as relates to said tax title, if he then produces 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, and in all such actions involving the validity

* As amended by chapter 268. laws of 1897.

of sales made after April twenty-six, eighteen hundred and ninety-five, the collector's return to the town clerk's record, or if lost or destroyed, said clerk's attested copy of such record, as provided in section one hundred and ninety-seven of said chapter, as herein amended, shall be prima facie evidence of all facts therein set forth.'

—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. Second, it shall pay a tax of two per cent. upon all premiums, whether in cash or notes absolutely payable, received from residents of this state during the year preceding the assessment, as hereinafter provided, first deducting therefrom all dividends paid to policy holders in this state on account of said premiums. Third, it shall pay a tax of one-half of one per cent. per annum on its surplus, computed according to the laws of this state, after deducting the value of its real estate in this state, as fixed in determining such surplus, said surplus to be determined by the insurance commissioner, and his certificate thereof to the state treasurer to be final.

Life insurance companies, shall be taxed.

—on real estate.

—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 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 there-to.

—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 there-to; 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. " " III, " " " "

Sec. 5. " " I22, " " " "

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

Warrants 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 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

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.

execute such warrants, observing all the provisions mentioned in section one hundred and nine of chapter six of the revised statutes.

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

*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 deter-

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

* As amended by chapter 130, laws of 1895.

mined, to the state assessors for the assessment required by section two.'

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

State assessors shall determine values of the several franchises.

—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

When taxes shall be paid.

* As amended by chapter 130, laws of 1895.

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.'

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

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

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

Approved March 27, 1893.

CHAPTER 273—LAWS OF 1893.

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 todollars andcents, 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 totreasurer 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 theday ofnext. 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,

* As amended by chapter 130, laws of 1895.

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 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 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.

Capital dues, exempt from taxation.

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

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

Approved March 28, 1893.

CHAPTER 287—LAWS OF 1893.

An Act for the better Protection of Sheep.

Inventories shall include lists of all dogs.

—return shall be made to state treasurer.

—penalty, if town fails to make return.

Dogs shall be registered and licensed.

—collars.

—license fees.

*'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, and make a return to the state treasurer of said lists and also of the number of dogs killed as required by section seven of this act, on or before the fifteenth day of July following; and if any city or town shall fail to return to the state treasurer on or before September first of each year, a sum of money equal to the license required by this act, on all dogs living on the first day of July preceding, such deficiency shall be added to the state tax of such delinquent city or town for the following year.'

*'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 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

* As amended by chapter 297, laws of 1897.

day of April, not duly licensed, shall cause it to be duly 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 and fifteen cents; when the number of dogs so kept exceeds ten, the fee for such license shall be twenty dollars and fifteen cents, 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 and collaring.'

—special
kennel li-
cense.

—fees.

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.

Clerk, shall
issue li-
cense, re-
ceive fees
and pay
same into
the town
treasury,
who shall
pay it into
state treas-
ury.

—record of
licenses.

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.

Treasurers,
shall keep
account of
all moneys
received.

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.

Penalty for
keeping dog
contrary to
provisions
of act.

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

—fees of
officers.

Return of
warrant,
and what it
shall con-
tain.

Penalty, if
officer re-
fuses or
neglects
duty.

Payment of
damage
done by
dogs to
sheep,
lambs or
other do-
mestic ani-
mals, provi-
ded for.

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

Sec. 9. When any person, resident of this state, shall sustain any damage to his sheep, lambs or other domestic animals, by reason of their being killed or injured by dogs, he shall give information thereof to the mayor of cities or to one of the municipal officers of towns or plantations where such damage was done within twenty-four hours after he has knowledge of the same, and thereupon said mayor or municipal officers shall estimate the amount of such damage and all damage done by dogs to sheep, lambs or other domestic animals proved to the satisfaction of the above officers, to have been committed in their city,

town or plantation, shall be paid by said officers and any city, town or plantation paying such damages may maintain an action on the case against the owner or keeper of such dog or dogs, to recover such amount as may be adjudged to be the actual damage committed.

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

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

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

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

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

Joint owners of dogs liable jointly and severally.

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

When damage shall be paid by state treasurer.

tions, as aforesaid, shall in no case exceed the amount received from licenses aforesaid.

How money remaining unexpended in state treasury, shall be disposed of.

*Sec. 14. All money 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; provided, however, that the amount to be refunded to such plantations as are taxed as wild land shall be paid direct to the plantation treasurer instead of being credited on state tax.'

Inconsistent acts repealed.

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

Sec. 16. This act shall take effect when approved.
Approved March 29, 1893.

CHAPTER 289—LAWS OF 1893.

An Act relating to the taxation of Real Estate Corporations.

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

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.

—shall be a lien on property.

Sec. 2. This act shall take effect when approved.
Approved March 29, 1893.

* As amended by chapter 297, laws of 1897.

CHAPTER 293—LAWS OF 1893.

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

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

Chapter 6,
R. S.,
amended.

Loan, trust
and bank-
ing corpora-
tions, sub-
ject to
municipal
taxation.

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.

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 cannot 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

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

how en-
forced.

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.

—real estate, may be redeemed within one year.

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

Approved March 29, 1893.

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

CHAPTER 215—LAWS OF 1897.

An Act additional to chapter three hundred and fourteen of the Public Laws of eighteen hundred and ninety-three, relating to the sale of land for Taxes.

Sec. 1. In all actions brought in the supreme judicial and superior courts of the state under the provisions of chapter three hundred and fourteen of the public laws of eighteen hundred and ninety-three, full costs shall be recovered notwithstanding the amount of the judgment be twenty dollars or less.

Full costs shall be recovered in all actions brought under chapter 314, laws of 1893.

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

Approved March 8, 1897.

CHAPTER 146—LAWS 1893.

An Act to tax Collateral Inheritances.

*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

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.

* As amended by chapter 96, laws of 1895.

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

--shall be lien on property till paid.

Excess of reasonable compensation to executors for services when residuary legatees, shall be taxed.

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.

When taxes shall be paid.

*'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.

* As amended by chapter 96, laws of 1895.

*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.'

Property shall not be delivered to legatee, until tax is paid.

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.

All taxes payable upon real estate, shall remain a charge thereon, until paid.

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 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.

When legacy is in money for a limited period, executor shall retain tax on whole amount otherwise judge of probate shall make an apportionment.

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.

Executors authorized to sell real estate to pay such tax.

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

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

*As amended by chapter 96, laws of 1895.

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 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 of appraisal, how paid.

*As amended by chapter 96, laws of 1895.

*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.

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.

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

†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

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

* As amended by chapter 124, laws of 1895.

† As amended by chapter 96, laws of 1895.

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.'

How act shall be constructed.

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.

Act shall not apply to pending cases.

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.

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.

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.

Itinerant vendors selling without licenses, shall be guilty of a misdemeanor.

—how punished.

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.

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

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.

Vendors shall take out state and local licenses.

Shall not affect right of municipal officers to make regulations.

*Sec. 4. Every itinerant vendor desiring to do business in this state shall deposit with the secretary

Vendors shall deposit \$500 with

* As amended by chapter 97, laws of 1895.

secretary of state before procuring license.

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.

—shall not be transferable.

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

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

*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.

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

*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

* As amended by chapter 97, laws of 1895.

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.

—what application for local license shall specify.

*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

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

Amount of local license fee.

—fee how computed.

* As amended by chapter 97, laws of 1895.

on the first day of April next following the date of application.

Vendor shall pay additional license fee when stock is increased.

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.

Supplemental license may be granted.

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

Penalty for neglect to file application for local license.

*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.

Town has lien on goods for license fees.

*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

—collector may maintain action of debt, for fee.

* As amended by chapter 97. laws of 1895.

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.

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.

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, 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.

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 vendor to the same penalty as if he had no license.

Sec. 12. All state licenses issued under this act shall expire by limitation one year from the date

—collector,
police officers and
constables,
charged
with the
duty of en-
forcement.

Vendors be-
fore adver-
tising bank-
rupt sale,
etc., shall
state to sec-
retary of
state all
facts relat-
ing to and
for such
sale.

Penalty for
making
false state-
ment.

When state
licenses
shall expire.

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 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 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

—to payment of fines and penalties incurred by licensee.

—all claims shall be satisfied in the order in which notice of claim is received by Secretary of state.

days' limit aforesaid shall be valid. No deposits shall be paid 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.

—deposits shall not be paid to licensee, so long as there are claims against them.

*Sec. 15. The words "itinerant vendors" for the purposes of this act shall be construed to mean and 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.

Construction of words "Itinerant vendors."

No itinerant vendor shall be relieved or exempted from the provisions and requirements of this act by reason of associating himself temporarily with any 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.

Vendor, shall not be exempt by associating himself with local trader.

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.

Act shall not apply to commercial travellers.

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

Inconsistent acts repealed.

CHAPTER 65—LAWS 1895.

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

†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 commis-

Warrants for state taxes shall be sent to

* As amended by chapter 97, laws of 1895.

† As amended by chapter 97, laws of 1895.

county commissioners of the county in which such plantations are, in month of April in each year.'

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

—assessors shall furnish county commissioners copy of tax list and valuation.

Shall appoint collector in July, and commit taxes for collection.

Collector shall give bond.

Collector shall settle make return to commissioners by the 10th day of Dec.

—clerk of courts shall keep account of

*'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 owner, or person in possession, in accordance with their valuation thereof, including such overlay, not exceeding five per cent. thereof, as a fractional division renders convenient. The assessors of such plantations in April of each year shall furnish the county commissioners of their county a true and attested copy of the tax list and valuation made by them on the first day of said April, and the county commissioners may adopt such list and valuation as their own, making such changes therein as they think best.'

*'Sec. 3. In July of each year 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 December first, next after the date of commitment. The county treasurer shall forthwith transmit to the state treasurer the amount of state taxes received by him.'

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 tenth 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 December 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 show-

* As amended by chapter 206, laws of 1897.

ing the amounts received or unpaid on each tax in the list, which record shall be evidence of the facts therein stated.' amounts received or unpaid.

[Sections 1, 2, 3 and 5, are amended by chapter 306, of the Public Laws of 1897, as above, the following section 5, of said chapter 306, is as follows.]

Sec. 5. If any owner of property in organized plantations assessed by the state as wild lands, fails to pay the sum assessed on him for the expense of making and opening new roads, or his assessment for repairing roads, within the time limited therefor, the county commissioners in their next assessment of state and county taxes in such plantation shall place in distinct columns, the amounts due from such owners, to be collected as other state and county taxes and paid to the county treasurer; and he shall hold the same, subject to the order of the county commissioners, to be applied by them for the repair of highways. If owner falls to pay assessment for roads within time limited, how same shall be collected. Section 82, R. S., shall not apply to road taxes. Such plantations.

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. Action of debt may be brought for collection. The writ shall run against the person to whom the property was assessed and all persons unknown who have any interest therein. —how writ shall run. 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. —proceedings. 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.

When real estate is sold, deed shall be deposited with county treasurer.

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

—how property may be deemed.

Secs. 36, 37, 38, 99, 101, ch. 6, R. S. applicable. Secs. 72 and 77 shall not apply.

Secs. 72 and 77 shall not apply.

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 250—LAWS OF 1897.

An Act in relation to Suits for Taxes.

State treasurer and assessors may bring action to recover taxes.

The state treasurer, in the name of the state, and the assessors of cities, towns and plantations, in the name of the city, town or plantation, may bring an action of debt within two years from the date of assesment, to collect unpaid taxes with interest and

charges thereon, in accordance with the provisions of sections seven and eight of chapter sixty-five of the public laws of eighteen hundred and ninety-five. The deed given under section seven to be deposited with the state treasurer in case of suits by the state, and in other cases with the treasurer of the city, town or plantation bringing the suit.

—where deeds shall be deposited.

Approved March 23, 1897.

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.

*Sec. 2. The notice for posting, or the advertisement, as the case may be, of the collector shall be in substance as follows: Notice for posting form of.

‘Unpaid taxes on lands 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(or non-resident, as the case may be) 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, “ “ “

* As amended by chapter 240, laws of 1897.
 † Sections 194, 195 and 197, R. S., were further amended by chapter 240, laws of 1897.

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

—when non-resident may redeem land.

When non-resident may commence suit.

—when claim shall be barred.

Court may permit collector to

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.

*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.

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

†Sec. 11. Amending section 205 of chapter 6, Revised Statutes.

Sec. 12. At the trial of any action for the collection of taxes under chapter three hundred fourteen of

* Sections 194, 195 and 197, R. S., were further amended by chapter 240, laws of 1897.

† Section 205, R. S., was further amended by chapter 268, laws of 1897.

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.

amend record and deed, when errors or defects appear therein.

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.

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.

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

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.

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

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

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

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.

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

How rebuilt vessels shall be taxed.

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

When vessels shall be regarded as rebuilt.

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.

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

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.

Inconsistent acts, repealed.

Sec. 5. All acts or parts or acts inconsistent with this act, are hereby 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, 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.

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.

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

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.

When appeal shall be entered and determined.

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,

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.

When appeal shall be tried.

Exceptions may be taken by either party.

Commissioner may

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

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. 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.

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.

be appointed to hear parties.

—fees.

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.

Assessors shall give notice of decision within ten days.

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.

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.

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

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 lands, 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

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.

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.

Action may be commenced within ten years, if former owner has been under disability.

—removal of same.

Before trial, party claiming to recover

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, 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.

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.

land, shall deposit amount of taxes and charges paid by other party.

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.

Act shall not apply to pending actions.

Approved March 26, 1895.

CHAPTER 316.—LAWS OF 1897.

An Act to enforce the payment of State and County Taxes on Timber and Grass on reserved lands in this state.

Sec. 1. The timber and grass on the reserved lands in this state shall be held to the state for the payment of such state and county taxes as may hereafter be lawfully assessed against them, with interest thereon at the rate of twenty per cent per annum, 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, at the expiration of two years from the date of such assessment.

Timber and grass on reserved lands, held for payment of county taxes.

—interest, and when it it shall commence.

Sec. 2. Each owner of timber and grass so assessed may pay the part of the tax so assessed proportioned to his interest in any tract, whether in common or not; and shall receive from the treasurer of state a certificate, discharging the tax upon the interest upon which such payment is made.

Owner may pay his proportion of tax, and how discharged.

Sec. 3. Each fractional part, or interest represented by acreage, in all such reserved lands, upon which the state and county taxes and interest are not paid at the time of the annual land sale in September, shall be forfeited to the state, the same as in the case

Each interest by acreage shall be forfeited at annual September sale, if tax is not paid.

—any owner may redeem interest, by payment in one year, of his part of the sums due.

of lands sold for taxes; but any owner may redeem his interest in such reserved lands by tendering to the state treasurer, within one year after the date of the land sale at which said interest was forfeited, his proportional part of all the sums due on the reserved lands in any township, together with interest at twenty per cent per annum from date of land sale, and one dollar for release.

If land is not redeemed in year, it shall remain forfeited to the state.

Sec. 4. If any fractional part or interest represented by acreage in such reserved lands shall not be redeemed as provided in section three of this act, at the expiration of one year from the date of the land sale at which such interest was forfeited, then it shall be and remain wholly forfeited to the state, and shall vest in the state free from all claims by any former owner.

Timber and grass forfeited, shall be held for the benefit of the townships.

Sec. 5. All timber and grass forfeited under the provisions of this act, shall be held in trust by the state for the benefit of the townships in which such reserved lands lie, and shall be under the control of the state land agent, as provided in the case of reserved lands in organized plantations.

Land agent shall make division of lots partially forfeited, and set off portions to the townships.

Sec. 6. It shall be the duty of the state land agent to cause a division to be made, if found necessary from time to time, of the reserved lands or public lots which have been partially forfeited, and to set off and hold the forfeited portions for the benefits of townships in which they lie, as provided in section five.

Taxes due from interests forfeited, shall be deducted from money payable to the townships, from stumpage.

Sec. 7. After such timber and grass shall be wholly forfeited to the state, it shall be the duty of the state treasurer to charge all taxes due from such interests as are forfeited, to the several townships in which they lie, to be deducted from such moneys as may be payable to said townships in the future, from the sale of stumpage by the land agent.

Approved March 27, 1897.

CHAPTER 265.—LAWS OF 1897.

An Act to provide for procuring statistics relating to the Poultry Industry in Maine.

Sec. 1. Assessors of cities, towns, and plantations, when taking the inventory required to be taken on April first, eighteen hundred and ninety-eight, and on the first day of April of each fifth year thereafter, shall enumerate the number of all kinds of poultry and forthwith return the same to the state assessors with their estimate of the value of the eggs and poultry, stated separately, produced during the year preceding; keeping their returns for each kind of poultry separate and distinct. Said property shall not be included in the tax list.

Assessors required to enumerate the poultry in the state, and estimate value of eggs produced.

Sec. 2. The state assessors shall tabulate said returns and publish them in detail, same as they now publish returns of live stock.

Return shall be published.

Approved March 23, 1897.

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