

# MAINE STATE LEGISLATURE

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STATE OF MAINE

ONE HUNDRED AND SEVENTH LEGISLATURE

**COMMITTEE ON PERFORMANCE AUDIT**

December 15, 1976

TO: Performance Audit Committee

SUBJECT: Final report of H.P. 2245 Subcommittee on the  
Watercraft and Snowmobile Registration Programs

Attached is the final report of the Subcommittee on Watercraft  
and Snowmobile Registration Programs, prepared pursuant to  
H.P. 2245.

A handwritten signature in cursive script, reading 'Richard N. Berry', written over a horizontal line.

Senator Richard N. Berry, Chairman,  
Subcommittee on Watercraft and  
Snowmobile Registration

enclosure

REPORT OF THE  
H.P. 2245 SUBCOMMITTEE TO THE  
PERFORMANCE AUDIT COMMITTEE  
ON  
THE WATERCRAFT AND SNOWMOBILE  
REGISTRATION PROGRAMS

December, 1976

This Report is prepared in response to H.P. 2245.

The Committee investigated alternative methods of taxing snowmobiles. The Bureau of Taxation was asked to evaluate alternate methods and informed the Committee that:

1. Personal property and excise tax approaches are administratively impractical and not likely to produce much more revenue than the current practice of levying registration fees; and
2. If additional revenue is the objective of changing the snowmobile tax system, then an increased registration fee is the preferred method (see Appendix A for the details of the Bureau's response).

The Committee then requested estimates of revenue under two hypothetical registration fee increases. According to the Department of Inland Fisheries and Wildlife, based on the number of snowmobiles registered in 1975-1976, revenues would be (see Appendix B for details):

| <u>Amount of Fee</u>   | <u>Estimated Revenue Realized</u> |
|------------------------|-----------------------------------|
| \$11.25 (current fee)  | \$ 786,040                        |
| \$20.00 (hypothetical) | \$ 1,395,442                      |
| \$30.00 (hypothetical) | \$ 2,091,902                      |

The boat and snowmobile registration functions have been merged into one organizational unit within the Department of Inland Fisheries and Wildlife. The Department estimates that the savings from this merger will be about \$32,000 per year on an annualized basis. Other functions relating to boats and snowmobiles remain with other organizational units in the Department (most notably, enforcement activities remain with the Warden Service).

The Committee believes that a more decentralized system of registration would better serve the public, and at the same time provide additional revenue to towns. Accordingly, it recommends that legislation be adopted to authorize town officials to register boats and snowmobiles and to increase the fees for locally registered boats and snowmobiles by \$1 each, which amount may be retained by the town to cover the cost of registration. A similar registration system has been successful in registering motor vehicles. Legislation to accomplish this recommendation will be sponsored by Committee members during the First Regular Session of the 108th Legislature.

APPENDIX A

# STATE OF MAINE

Inter-Departmental Memorandum Date July 23, 1976

To Bill Brown, Legislative Assistant Dept. \_\_\_\_\_  
From Robert W. Meskers, State Tax Dept. Bureau of Taxation  
Consultant  
Subject Taxation of Snowmobiles

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Enclosed is a review prepared by the Property Tax Division of the two areas of snowmobile taxation you requested.

RWM:mb

Enc.

cc: Norm Ledew



# BUREAU OF TAXATION

# STATE OF MAINE

State Office Building, Augusta, Maine 04333

July 23, 1976

## TAXATION OF SNOWMOBILES

### General

From information obtained from the Snowmobile Registration and Safety Division there were 70,907 paid registrations during fiscal 1975-76. Total paid registrations consisted of 67,662 resident and 3,245 non-resident registrations. Distribution of revenue was as follows:

#### Resident

|  |                     |
|--|---------------------|
| Department of Inland Fisheries & Wild Life | \$321,394.50        |
| Bureau of Parks & Recreation               | 33,831.00           |
| Municipalities a/o Counties                | 405,972.00          |
| Total                                      | <u>\$761,197.50</u> |

#### Non-Resident

|  |                     |
|--|---------------------|
| Department of Inland Fisheries & Wild Life | \$ 15,413.75        |
| Bureau of Parks & Recreation               | 1,622.50            |
| Municipalities a/o Counties                | 19,470.00           |
| Total                                      | <u>\$ 36,506.25</u> |

Grand Total \$797,703.75

### Personal Property

Until 1970, snowmobiles were taxed as personal property by the municipality of the owner's residence. The 104th Legislature recognized the fact that many municipalities were failing to assess these vehicles by design and others from lack of knowledge or information. Values used by the municipal assessors were not equitable and tax collection, in many instances, costly or impossible. It is estimated that net revenue to municipalities from a return to a personal property tax basis would be no more, and probably somewhat less than the present registration reimbursement system.



### Excise Tax

An Excise Tax following the present structure of a reducing mill rate on a five year basis for automobiles is a possibility. However, this again imposes additional responsibilities on unwilling municipal tax collectors. An owner would be required to pay an Excise Tax to the municipal tax collector as a prerequisite to obtaining a registration. The municipal tax collector would be required to obtain specific information in order to identify the machine to obtain a base price and year of model in order to compute the tax as well as accept the grief that goes with this type of tax collection.

Using a simplified process of three categories of age, i.e.: 1975-76 machines at \$10.00; 1972-3-4 at \$7.50 and older machines at \$5.00, would not produce for the municipalities the revenues now received. Of course any amount of revenue desirable can be obtained by simply manipulating the categories and tax rate. Any rate that would make this task palatable to the municipalities would, in our opinion, be disastrous to the industry in this State as well as unacceptable to the owners who appear to be quite well organized.

### Recommendation

The simple solution, if more revenue from this source is to be obtained, would be to increase the registration fee. This removes the tax implications and is the simplest form of revenue from a collection standpoint that a municipality has.

|                     |       |
|---------------------|-------|
| <u>ANDROSCOGGIN</u> |       |
| Auburn              | 976   |
| Durham              | 108   |
| Greene              | 263   |
| Leeds               | 131   |
| Lewiston            | 1,134 |
| Lisbon              | 391   |
| Livermore           | 173   |
| Livermore Falls     | 223   |
| Mechanic Falls      | 144   |
| Minot               | 154   |
| Poland              | 240   |
| Turner              | 374   |
| Wales               | 82    |
| Sabattus            | 249   |
| TOTAL:              | 4,642 |

|                  |     |
|------------------|-----|
| <u>AROOSTOOK</u> |     |
| Allagash         | 61  |
| Amity            | 10  |
| Ashland          | 279 |
| Bancroft         | 9   |
| Benedicta        | 10  |
| Blaine           | 95  |
| Bridgewater      | 102 |
| Caribou          | 912 |
| Cary Pt.         | 18  |
| Castle Hill      | 86  |
| Caswell Pt.      | 52  |
| Chapman          | 41  |
| Crystal          | 20  |
| Cyr Pt.          | 12  |
| Dyer Brook       | 26  |
| E Pt.            | 4   |
| Eagle Lake       | 107 |
| Easton           | 126 |
| Fort Fairfield   | 291 |
| Fort Kent        | 513 |
| Frenchville      | 142 |
| Garfield Pt.     | 17  |
| Glenwood Pt.     | 4   |
| Grand Isle       | 65  |
| Hanlin Pt.       | 43  |
| Hammond Pt.      | 14  |
| Haynesville      | 20  |
| Hersey           | 3   |
| Hodgdon          | 188 |
| Houlton          | 601 |
| Island Falls     | 143 |
| Limestone        | 257 |
| Lippeus          | 91  |
| Littleton        | 109 |
| Ludlow           | 39  |
| Macwahoc Pt.     | 12  |
| Madawaska        | 452 |
| Mapleton         | 277 |
| Mars Hill        | 251 |
| Masardis         | 69  |
| Merrill          | 17  |
| Monticello       | 150 |
| Moro Pt.         | 8   |
| Nashville Pt.    | 6   |
| New Canada Pt.   | 20  |
| New Limerick     | 64  |
| New Sweden       | 88  |
| Oakfield         | 91  |
| Orient           | 12  |
| Oxbow Pt.        | 11  |
| Perham           | 54  |
| Portage Lake     | 113 |
| Presque Isle     | 868 |
| Reed Pt.         | 19  |
| St. Agatha       | 153 |
| St. Francis      | 108 |
| St. John Pt.     | 42  |
| Sherman          | 116 |
| Smyrna           | 50  |
| Stockholm        | 56  |

|                 |       |
|-----------------|-------|
| Van Buren       | 253   |
| Wade            | 33    |
| Wallagrass Pt.  | 62    |
| Washburn        | 229   |
| Westfield       | 58    |
| Westmanland     | 7     |
| Weston          | 16    |
| Winterville Pt. | 21    |
| Woodland        | 118   |
| Unorganized     | 159   |
| TOTAL:          | 8,573 |

|                   |       |
|-------------------|-------|
| <u>CUMBERLAND</u> |       |
| Baldwin           | 133   |
| Bridgton          | 289   |
| Brunswick         | 239   |
| Cape Elizabeth    | 142   |
| Casco             | 233   |
| Cumberland        | 346   |
| Falmouth          | 298   |
| Freeport          | 243   |
| Gorham            | 673   |
| Gray              | 380   |
| Harpwell          | 65    |
| Harrison          | 118   |
| Naples            | 170   |
| New Gloucester    | 177   |
| North Yarmouth    | 122   |
| Otisfield         | 93    |
| Portland          | 578   |
| Pownal            | 59    |
| Raymond           | 190   |
| Scarborough       | 517   |
| Sebago            | 125   |
| South Portland    | 323   |
| Standish          | 500   |
| Westbrook         | 539   |
| Windham           | 894   |
| Yarmouth          | 191   |
| TOTAL:            | 7,637 |

|                 |       |
|-----------------|-------|
| <u>FRANKLIN</u> |       |
| Avon            | 32    |
| Carrabassett    | 3     |
| Carthage        | 70    |
| Chesterville    | 82    |
| Coplin Pt.      | 4     |
| Dallas Pt.      | 13    |
| Eustis          | 87    |
| Farlington      | 387   |
| Industry        | 58    |
| Jay             | 454   |
| Kingfield       | 118   |
| Madrid          | 18    |
| New Sharon      | 58    |
| New Vineyard    | 64    |
| Phillips        | 90    |
| Rangeley        | 185   |
| Rangeley Pt.    | 10    |
| Sandy River Pt. | 13    |
| Strong          | 150   |
| Temple          | 41    |
| Weld            | 65    |
| Wilton          | 439   |
| Unorganized     | 50    |
| TOTAL:          | 2,491 |

|                 |     |
|-----------------|-----|
| <u>HANCOCK</u>  |     |
| Amherst         | 14  |
| Aurora          | 13  |
| Bar Harbor      | 171 |
| Blue Hill       | 74  |
| Brooklin        | 8   |
| Brooksville     | 49  |
| Bucksport       | 305 |
| Castine         | 6   |
| Cranberry Isles | 3   |
| Dedham          | 84  |

|                 |       |
|-----------------|-------|
| Deer Isle       | 25    |
| Eastbrook       | 16    |
| Ellsworth       | 349   |
| Franklin        | 68    |
| Gouldsboro      | 104   |
| Great Pond Pt.  | 9     |
| Hancock         | 70    |
| Lamoine         | 38    |
| Long Island     | 7     |
| Mariaville      | 29    |
| Mt. Desert      | 99    |
| Orland          | 104   |
| Osborn Pt.      | 6     |
| Otis            | 54    |
| Penobscot       | 45    |
| Sedgwick        | 28    |
| Sorrento        | 17    |
| South West Hbr. | 83    |
| Stonington      | 22    |
| Sullivan        | 46    |
| Surry           | 50    |
| Tremont         | 56    |
| Trenton         | 39    |
| Verona          | 33    |
| Waltham         | 45    |
| Winter Harbor   | 40    |
| Unorganized     | 9     |
| TOTAL:          | 2,218 |

|                 |       |
|-----------------|-------|
| <u>KENNEBEC</u> |       |
| Albion          | 157   |
| Augusta         | 1,252 |
| Belgrade        | 232   |
| Benton          | 192   |
| Chelsea         | 141   |
| China           | 297   |
| Clinton         | 263   |
| Farmingdale     | 204   |
| Fayette         | 69    |
| Gardiner        | 459   |
| Hallowell       | 128   |
| Litchfield      | 204   |
| Manchester      | 129   |
| Monmouth        | 328   |
| Mt. Vernon      | 64    |
| Oakland         | 425   |
| Pittston        | 143   |
| Randolph        | 135   |
| Readfield       | 143   |
| Rome            | 52    |
| Sidney          | 140   |
| Vassalboro      | 229   |
| Vienna          | 37    |
| Waterville      | 534   |
| Wayne           | 87    |
| West Gardiner   | 150   |
| Windsor         | 148   |
| Winslow         | 565   |
| Winthrop        | 526   |
| Unorganized     | 5     |
| TOTAL:          | 7,438 |

|               |     |
|---------------|-----|
| <u>KIOUX</u>  |     |
| Appleton      | 46  |
| Camden        | 123 |
| Cushing       | 38  |
| Friendship    | 34  |
| Hope          | 68  |
| Isle Au Haut  | 1   |
| Matinicus     | 2   |
| Owls Head     | 47  |
| Rockland      | 186 |
| Rockport      | 94  |
| St. George    | 55  |
| So. Thomaston | 45  |
| Thomaston     | 61  |
| Union         | 114 |
| Vinalhaven    | 6   |

|            |       |
|------------|-------|
| Warren     | 94    |
| Washington | 55    |
| TOTAL:     | 1,069 |

|                |       |
|----------------|-------|
| <u>LINCOLN</u> |       |
| Alna           | 19    |
| Boothbay       | 59    |
| Boothbay Hbr.  | 39    |
| Bremen         | 17    |
| Bristol        | 56    |
| Damariscotta   | 106   |
| Dresden        | 82    |
| Edgecomb       | 22    |
| Jefferson      | 155   |
| Newcastle      | 70    |
| Nobleboro      | 53    |
| Somerville     | 18    |
| So. Bristol    | 18    |
| Southport      | 6     |
| Waldoboro      | 175   |
| Westport       | 26    |
| Whitefield     | 79    |
| Wiscasset      | 123   |
| TOTAL:         | 1,123 |

|               |       |
|---------------|-------|
| <u>OXFORD</u> |       |
| Andover       | 187   |
| Bethel        | 267   |
| Brownfield    | 84    |
| Buckfield     | 104   |
| Byron         | 26    |
| Canton        | 123   |
| Denmark       | 108   |
| Dixfield      | 340   |
| Fryeburg      | 255   |
| Gilead        | 15    |
| Greenwood     | 80    |
| Hanover       | 21    |
| Hartford      | 42    |
| Hebron        | 61    |
| Hiram         | 80    |
| Lincoln       | 10    |
| Lovell        | 80    |
| Magalloway    | 13    |
| Mexico        | 374   |
| Newry         | 36    |
| Norway        | 442   |
| Oxford        | 273   |
| Paris         | 349   |
| Peru          | 199   |
| Porter        | 100   |
| Roxbury       | 95    |
| Runford       | 604   |
| Stoncham      | 65    |
| Stow          | 9     |
| Sumner        | 58    |
| Sweden        | 24    |
| Upton         | 9     |
| Waterford     | 137   |
| West Paris    | 122   |
| Woodstock     | 96    |
| Unorganized   | 52    |
| TOTAL:        | 4,945 |

(Continued).....

|                     |        |
|---------------------|--------|
| <u>PERNOBSCOT</u>   |        |
| Alton               | 20     |
| Bangor              | 1,178  |
| Bradford            | 86     |
| Bradley             | 127    |
| Brewer              | 639    |
| Burlington          | 45     |
| Carnel              | 215    |
| Carroll             | 7      |
| Charleston          | 91     |
| Chester             | 36     |
| Clifton             | 48     |
| Corinna             | 233    |
| Corinth             | 182    |
| Dexter              | 492    |
| Dixmont             | 98     |
| Drew                | 1      |
| E. Millinocket      | 314    |
| Eddington           | 176    |
| Edinburg            | 15     |
| Enfield             | 175    |
| Etna                | 74     |
| Exeter              | 85     |
| Garland             | 63     |
| Glenburn            | 162    |
| Greenbush           | 68     |
| Greenfield          | 15     |
| Hampden             | 422    |
| Herron              | 377    |
| Holden              | 216    |
| Howland             | 189    |
| Hudson              | 86     |
| Kenduskeag          | 97     |
| Lagrange            | 32     |
| Lakeville Plt.      | 7      |
| Lee                 | 108    |
| Levant              | 158    |
| Lincoln             | 771    |
| Lowell              | 29     |
| Mattawankeag        | 103    |
| Medway              | 185    |
| Milford             | 219    |
| Millinocket         | 942    |
| Mt. Chase Plt.      | 24     |
| Newburgh            | 102    |
| Newport             | 304    |
| Old Town            | 510    |
| Orono               | 172    |
| Orrington           | 273    |
| Passadumkeag        | 40     |
| Patten              | 172    |
| Plymouth            | 76     |
| Prentiss Plt.       | 6      |
| Seboeis             | 7      |
| Springfield         | 64     |
| Stacyville          | 84     |
| Stetson             | 79     |
| Veazie              | 102    |
| Webster             | 6      |
| Winn                | 59     |
| Woodville           | 7      |
| Ind. Isl. Pen. Res. | 3      |
| Unorganized         | 57     |
| TOTAL:              | 10,733 |

|                    |     |
|--------------------|-----|
| <u>PISCATAQUIS</u> |     |
| Abbot              | 98  |
| Atkinson           | 23  |
| Barnard Plt.       | 6   |
| Beaver Cove        | 5   |
| Blanchard          | 5   |
| Bowerbank          | 6   |
| Brownville         | 242 |
| Dover-Foxcroft     | 580 |
| Elliotsville       | 10  |
| Greenville         | 265 |

|                |       |
|----------------|-------|
| Kingsbury      | 1     |
| Lakeville Plt. | 5     |
| Medford        | 14    |
| Milo           | 376   |
| Monson         | 115   |
| Parkman        | 59    |
| Sangerville    | 166   |
| Sebec          | 50    |
| Shirley        | 26    |
| Wellington     | 41    |
| Willimantic    | 24    |
| Unorganized    | 51    |
| TOTAL:         | 2,417 |

|                  |       |
|------------------|-------|
| <u>SAGADAHOE</u> |       |
| Arrowsic         | 12    |
| Bath             | 225   |
| Bowdoin          | 79    |
| Bowdoinham       | 96    |
| Georgetown       | 9     |
| Phippsburg       | 55    |
| Richmond         | 176   |
| Topsham          | 233   |
| West Bath        | 56    |
| Woolwich         | 148   |
| TOTAL:           | 1,089 |

|                    |     |
|--------------------|-----|
| <u>SOMERSET</u>    |     |
| Anson              | 237 |
| Athens             | 64  |
| Bingham            | 177 |
| Brighton           | 12  |
| Cambridge          | 54  |
| Canaan             | 107 |
| Caratunk Plt.      | 14  |
| Cornville          | 61  |
| Dennistown         | 6   |
| Detroit            | 80  |
| Emden              | 98  |
| Fairfield          | 433 |
| Harmony            | 103 |
| Hartland           | 172 |
| Highland Plt.      | 5   |
| Jackman            | 209 |
| Madison            | 398 |
| Mercer             | 39  |
| Moose River        | 59  |
| Moscow             | 57  |
| New Portland       | 78  |
| Norridgewock       | 184 |
| Palmyra            | 141 |
| Pittsfield         | 370 |
| Pleasant Ridge Plt | 12  |
| Ripley             | 68  |

|                 |       |
|-----------------|-------|
| St. Albans      | 179   |
| Skowhegan       | 624   |
| Smithfield      | 56    |
| Solon           | 77    |
| Starks          | 36    |
| The Forks       | 15    |
| West Forks Plt. | 20    |
| Unorganized     | 107   |
| TOTAL:          | 4,352 |

|              |     |
|--------------|-----|
| <u>WALDO</u> |     |
| Belfast      | 310 |
| Belmont      | 37  |
| Brooks       | 83  |
| Eurnham      | 48  |
| Frankfort    | 55  |
| Freedom      | 45  |
| Islesboro    | 10  |
| Jackson      | 17  |
| Knox         | 68  |
| Liberty      | 37  |
| Lincolnvile  | 102 |

|                  |       |
|------------------|-------|
| Montville        | 23    |
| Morrill          | 60    |
| Northport        | 59    |
| Palermo          | 143   |
| Prospect         | 27    |
| Searsmont        | 57    |
| Searsport        | 92    |
| Stockton Springs | 47    |
| Swanville        | 43    |
| Thorndike        | 40    |
| Troy             | 78    |
| Unity            | 102   |
| Waldo            | 42    |
| Winterport       | 200   |
| TOTAL:           | 1,894 |

|                   |       |
|-------------------|-------|
| <u>WASHINGTON</u> |       |
| Addison           | 78    |
| Alexander         | 33    |
| Baileyville       | 274   |
| Baring            | 23    |
| Beals             | 34    |
| Beddington        | 2     |
| Calais            | 284   |
| Centerville       | 4     |
| Charlotte         | 23    |
| Cherryfield       | 82    |
| Codyville         | 3     |
| Columbia          | 21    |
| Columbia Falls    | 33    |
| Cooper            | 17    |
| Crawford          | 12    |
| Cutler            | 6     |
| Danforth          | 88    |
| Deblois           | 16    |
| Dennysville       | 35    |
| E. Machias        | 98    |
| Eastport          | 53    |
| Grand Lake Str.   | 63    |
| Harrington        | 62    |
| Jonesboro         | 24    |
| Jonesport         | 88    |
| Lubec             | 82    |
| Machias           | 139   |
| Machiasport       | 28    |
| Marshfield        | 28    |
| Meddybemps        | 24    |
| Milbridge         | 93    |
| Northfield        | 9     |
| No. 14 Plt.       | 3     |
| No. 21 Plt.       | 11    |
| Pembroke          | 63    |
| Perry             | 40    |
| Princeton         | 135   |
| Robbinston        | 28    |
| Rogue Bluffs      | 19    |
| Steuben           | 46    |
| Talmadge          | 2     |
| Topsfield         | 27    |
| Vanceboro         | 51    |
| Waite             | 5     |
| Wesley            | 20    |
| Whiting           | 29    |
| Whitneyville      | 30    |
| Unorganized       | 102   |
| TOTAL:            | 2,470 |

|             |     |
|-------------|-----|
| <u>YORK</u> |     |
| Acton       | 98  |
| Alfred      | 114 |
| Arundel     | 64  |
| Berwick     | 185 |
| Biddeford   | 384 |
| Buxton      | 392 |
| Cornish     | 101 |
| Dayton      | 48  |
| Dayton      | 180 |
| Dayton      | 180 |

|                   |       |
|-------------------|-------|
| Hollis            | 218   |
| Kennebunk         | 169   |
| Kennebunkport     | 65    |
| Kittery           | 174   |
| Lebanon           | 75    |
| Limerick          | 112   |
| Limington         | 140   |
| Lynan             | 86    |
| Newfield          | 33    |
| No. Berwick       | 122   |
| Old Orchard Beach | 140   |
| Parsonfield       | 74    |
| Saco              | 322   |
| Sanford           | 520   |
| Shapleigh         | 79    |
| So. Berwick       | 168   |
| Waterboro         | 166   |
| Wells             | 188   |
| York              | 145   |
| TOTAL:            | 4,571 |

|                    |               |
|--------------------|---------------|
| <u>SUMMARY</u>     |               |
| Cities & Towns...  | 67,652        |
| Non-residents....  | 3,245         |
| Fee Exempts.....   | 315           |
| <u>GRAND TOTAL</u> | <u>71,222</u> |

|                       |               |
|-----------------------|---------------|
| <u>TOTALS BY MAKE</u> |               |
| SKI DOO.....          | 22,346        |
| ARCTIC CAT.....       | 17,989        |
| MOTO SKI.....         | 9,167         |
| SNO JET.....          | 3,035         |
| POLARIS.....          | 4,617         |
| ALOUETTE.....         | 723           |
| BOA SKI.....          | 960           |
| EVJNRUDE.....         | 1,183         |
| JOHNSON.....          | 1,543         |
| RUPP.....             | 2,295         |
| SCORPION.....         | 2,482         |
| SEARS.....            | 112           |
| SKI DADDLER.....      | 331           |
| SKIROULE.....         | 1,223         |
| YAMAHA.....           | 2,501         |
| SUZUKI.....           | 635           |
| WHIP-IT.....          | 153           |
| MERCURY.....          | 609           |
| CHAPARRAL.....        | 790           |
| SNO PRINCE.....       | 281           |
| JOHN DEERE.....       | 1,140         |
| RAIDER.....           | 213           |
| HARLEY-DAVIDSON.....  | 204           |
| SKI WHIZ.....         | 237           |
| NORTHWAY.....         | 96            |
| COLUMBIA.....         | 93            |
| AUTO SKI.....         | 51            |
| MASSEY.....           | 7             |
| ALL OTHER.....        | 1,201         |
|                       | <u>71,222</u> |

|                       |               |
|-----------------------|---------------|
| <u>TOTALS BY YEAR</u> |               |
| 1964                  | 285           |
| 1965                  | 340           |
| 1966                  | 62            |
| 1967                  | 1,200         |
| 1968                  | 2,257         |
| 1969                  | 4,788         |
| 1970                  | 7,597         |
| 1971                  | 10,370        |
| 1972                  | 14,798        |
| 1973                  | 15,000        |
| 1974                  | 8,100         |
| 1975                  | 3,170         |
| 1976                  | 2,680         |
|                       | <u>71,222</u> |

APPENDIX B

