

MAINE STATE LEGISLATURE

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FIFTY-EIGHTH LEGISLATURE.

HOUSE.

No. 11.

STATEMENT REGARDING TAXATION FOR THE SUPPORT OF COMMON SCHOOLS.

The taxes imposed by existing laws upon towns for the support of common schools, are of two kinds, viz :

1. The local, town, or *per capita* tax, so called, amounting in each town and organized plantation to a sum not less than eighty cents to each inhabitant thereof, according to the census by which representatives to the legislature were last apportioned. It is assessed, like other town taxes, upon the polls and estates therein. It varies in rate in different towns and sections of the State as the ratio between valuation and population varies. For example, Portland is required to raise a tax of this kind amounting to eighty-five cents on every thousand dollars of its State valuation, and Oakfield plantation in Aroostook county, one of nineteen dollars and forty-two cents. If it be a correct principle that, so as practicable, all taxes for public purposes shall bear equally upon all sections, this *per capita* tax must be considered inequitable in the highest degree.

2. The Mill Tax, assessed annually in the State Tax upon all towns, plantations and wild lands, in proportion to their State valuation, and by towns and plantations included in the taxes by them annually assessed upon the polls and property

therein. For the current school year it has amounted to \$224,481. Of this amount towns have contributed \$218,288, plantations, \$1,193, and wild lands, \$5,000. It is apportioned by the State Treasurer to towns and plantations annually, according to the number of persons therein between the ages of four and twenty-one years, as existing on the 1st day of April, and by the superintending school committees thereof returned to the State Superintendent of Common Schools. For the current year the sum of \$218,513 has been apportioned to towns, and \$5,968 to plantations. Of the 423 towns in the State, 92 have paid into the State Treasury on account of this tax, larger sums than they have received from it on the same account. Its abolition, therefore, would somewhat lighten the burdens of taxation in such towns; burdens which, however, so far as imposed by law for school purposes, now average considerably less than in the other 331 towns. But, on the other hand, in these other towns it would either materially diminish school privileges without lightening their burdens, or impose upon them burdens still heavier. In short, the abolition or diminution of this tax would lighten burdens where they are now lightest, by imposing still heavier upon those towns now most heavily weighted.

The following tables exhibit in detail the differences in rate of taxation for school purposes under existing laws. In view of the facts therein appearing, and those above recited, it would seem that, if any reduction is to be made in the amount to be annually raised for the support of our common schools, such reduction should affect the *per capita*, rather than the mill tax.

COMMON SCHOOLS.

COUNTY OF ANDROSCOGGIN.

TOWNS.	Population, census 1870.	State valuation, 1870.	State tax on account of mill tax.	Received from State treasury for mill tax.	Local tax im- posed by law for common school purposes.	Rate of local tax per \$1,000 of State valuation.	Rate of local and mill tax combined per \$1,000.
Auburn	6,166	\$2,918,101	\$2,918	\$2,835	\$4,933	1.35	2.35
Durham	1,351	482,861	483	423	1,081	2.24	3.24
East Livermore	1,004	388,680	389	309	803	2.07	3.07
Greene	1,094	439,629	440	347	875	1.99	2.99
Leeds	1,288	456,348	456	429	1,030	2.04	3.04
Lewiston	13,602	8,813,629	8,814	5,270	10,881	1.23	2.23
Lisbon	2,015	741,092	741	901	1,612	2.18	3.18
Livermore	1,467	524,267	524	425	1,174	2.24	3.24
Minot	1,570	610,511	611	599	1,256	2.06	3.06
Poland	2,440	765,960	765	951	1,952	2.55	3.55
Turner	2,380	815,648	816	727	1,904	2.33	3.33
Wales	558	229,359	229	174	446	1.94	2.94
Webster	941	406,434	406	303	753	1.85	2.85
Average	-	-	-	-	-	2.01	3.01

COUNTY OF AROOSTOOK.

Amity	332	44,675	45	156	258	5.77	6.77
Ashland	445	98,531	99	238	356	3.61	4.61
Benedicta	413	41,741	42	327	330	7.91	8.91
Blaine	496	45,000	45	130	397	8.82	9.82
Bridgewater	605	83,263	83	289	484	5.81	6.81
Caribou	1,411	155,702	156	991	1,129	7.25	8.25
Easton	523	69,879	70	320	418	5.98	6.98
Fort Fairfield	1,894	276,800	277	1,032	1,515	5.47	6.47
Fort Kent	1,034	65,357	65	640	*350	5.35	6.35
Frenchville	1,851	80,600	81	1,083	*375	4.65	5.65
Grand Isle	689	40,865	41	387	*250	6.12	7.12
Haynesville	212	32,278	32	73	170	5.27	6.27
Hersey	105	24,493	24	42	84	3.43	4.43
Hodgdon	990	197,832	198	384	792	4.00	5.00
Houlton	2,851	681,646	682	990	2,281	3.20	4.20
Island Falls	182	37,904	38	90	146	3.85	4.85
Limestone	262	27,657	28	204	210	7.59	8.59
Linneus	1,008	117,917	118	404	806	6.84	7.84
Littleton	700	94,257	94	366	560	5.94	6.94
Ludlow	397	57,888	58	198	318	5.49	6.49
Madawaska	1,041	65,155	65	531	*325	4.99	5.99
Mars Hill	400	45,811	46	312	320	6.99	7.99
Masardis	169	39,479	39	87	135	3.42	4.42
Maysville	751	140,057	140	415	601	4.29	5.29
Monticello	760	138,585	139	379	608	4.47	5.47
New Limerick	308	43,450	43	241	246	5.66	6.66
Orient	219	35,000	35	103	175	5.00	6.00
Presque Isle	968	180,783	187	472	774	4.28	5.28
Sherman	703	109,240	109	306	562	5.14	6.14
Smyrna	159	35,698	36	77	127	3.56	4.56
Washburn	451	63,021	63	292	361	5.73	6.73
Weston	394	49,846	50	155	315	6.30	7.30
Average	-	-	-	-	-	5.38	6.38

* Special act of 1873.

COUNTY OF CUMBERLAND.

TOWNS.	Population, censns 1870.	State valuation, 1870.	State tax on account of mill tax.	Received from State treasury for mill tax.	Local tax im- posed by law for common school purposes.	Rate of local tax per \$1,000 of State valuation.	Rate of local and mill tax combined per \$1,000.
Baldwin	1,101	\$256,225	\$256	\$388	\$681	3.44	4.44
Bridgton	2,685	855,197	855	943	2,148	2.51	3.51
Brunswick	4,727	2,305,806	2,306	1,712	3,782	1.64	2.64
Cape Elizabeth	5,113	1,784,831	1,785	1,922	4,090	2.29	3.29
Casco	998	241,486	241	371	798	3.30	4.30
Cumberland	1,626	511,920	512	611	1,301	2.54	3.54
* Deering	-	2,194,096	2,194	1,309	-	-	-
Falmouth	1,728	688,527	689	519	1,382	2.01	3.04
Freeport	2,460	912,053	912	740	1,968	2.16	3.16
Gorham	3,386	1,445,968	1,446	1,023	2,709	1.87	2.87
Gray	1,739	480,780	481	641	1,391	2.89	3.89
Harpswell	1,749	454,601	455	608	1,399	3.08	4.08
Harrison	1,222	304,635	305	342	978	3.21	4.21
Naples	1,058	268,645	269	357	846	3.15	4.15
New Gloucester	1,496	848,905	849	462	1,197	1.41	2.41
North Yarmouth	943	523,086	523	248	754	1.44	2.44
Otisfield	1,100	298,582	299	321	880	2.95	3.95
Portland	31,408	29,439,257	29,439	10,016	25,126	.85	1.85
Pownal	979	378,355	378	286	783	2.07	3.07
Raymond	1,122	229,121	229	481	898	3.92	4.92
Scarboro'	1,691	705,728	706	629	1,353	1.92	2.92
Sebago	803	175,550	176	279	642	3.66	4.66
Standish	2,095	492,709	493	639	1,676	3.40	4.40
† Westbrook	-	1,097,047	1,097	1,099	-	-	-
Windham	2,426	1,014,877	1,015	799	1,941	1.91	2.91
Yarmouth	1,872	1,034,336	1,034	637	1,498	1.45	2.45
Average	-	-	-	-	-	2.46	3.46

*Set off from Westbrook.

† Divided since 1870.

COUNTY OF FRANKLIN.

Avon	610	149,693	150	202	488	3.26	4.26
Carthage	486	96,070	96	175	389	4.05	5.05
Chesterville	1,011	288,353	288	322	809	2.81	3.81
Eustis	342	57,558	58	124	274	4.76	5.76
Farmington	3,252	1,448,735	1,449	1,052	2,602	1.78	2.78
Freeman	608	146,090	146	201	486	3.33	4.33
Industry	726	209,319	209	286	581	2.77	3.77
Jay	1,490	497,029	497	477	1,192	2.39	3.39
Kingfield	560	110,910	111	198	448	4.04	5.04
Madrid	400	55,764	56	137	320	5.74	6.74
New Sharon	1,452	481,434	481	412	1,162	2.41	3.41
New Vineyard	755	228,812	229	312	604	2.64	3.64
Phillips	1,374	375,576	376	475	1,095	2.90	3.90
Rangely	311	75,233	75	184	249	3.31	4.31
Salem	307	64,432	64	111	246	3.82	4.82
Strong	634	220,794	221	185	507	2.29	3.29
Temple	640	161,981	162	206	512	3.22	4.22
Weld	1,129	245,260	245	364	903	3.61	4.61
Wilton	1,907	595,260	595	572	1,526	2.51	3.51
Average	-	-	-	-	-	3.24	4.24

COMMON SCHOOLS.

5

COUNTY OF HANCOCK.

TOWNS.	Population, census 1870.	State valuation, 1870.	State tax on account of mill tax.	Received from State treasury for mill tax.	Local tax im- posed by law for common school purposes.	Rate of local tax per \$1,000 of State valuation.	Rate of local and mill tax combined per \$1,000.
Amherst	350	\$57,276	\$57	\$184	\$280	4.89	5.89
Aurora	212	32,052	32	94	170	5.30	6.30
Bluehill	1,718	397,620	398	678	1,374	3.05	4.05
Brooklin	966	186,899	187	360	773	4.13	5.13
Brooksville	1,276	238,987	239	551	1,021	4.27	5.27
Bucksport	3,433	1,219,881	1,220	1,081	2,746	2.25	3.25
Castine	1,304	461,343	461	449	1,043	2.26	3.26
Cranberry Isles	351	61,514	62	143	281	4.55	5.55
*Deer Isle	3,417	386,855	387	1,452	-	-	-
Dedham	452	102,752	103	174	362	3.52	4.52
Eastbrook	187	39,288	39	93	150	3.82	4.82
Eden	1,195	196,499	196	478	956	4.86	5.86
Ellsworth	5,260	1,233,199	1,233	1,940	4,208	3.41	4.41
Franklin	1,042	168,348	268	438	834	4.95	5.95
Gouldsboro'	1,709	225,410	225	701	1,367	6.06	7.06
Hancock	975	163,904	164	397	780	4.76	5.76
†Isle au Haut	-	30,356	30	102	-	-	-
Lamoine	612	142,449	142	274	490	3.44	4.44
Mariaville	369	65,742	66	137	295	4.49	5.49
Mt. Desert	918	158,069	158	383	734	4.64	5.64
Orland	1,701	374,390	374	578	1,361	3.64	4.64
Otis	246	26,407	26	129	197	7.46	8.46
Penobscot	1,418	227,356	227	543	1,134	4.99	5.99
Sedgwick	1,117	197,707	198	391	894	4.52	5.52
Sullivan	796	141,954	142	339	637	4.49	5.49
Surry	1,212	209,137	209	431	970	4.63	5.63
Tremont	1,822	262,353	262	806	1,458	5.56	6.56
Trenton	678	118,280	118	216	542	4.58	5.58
Verona	352	51,075	51	140	282	5.52	6.52
Waltham	366	57,727	58	125	293	5.08	6.08
Average	-	-	-	-	-	4.47	5.47

* Divided since 1870.

† Formerly part of Deer Isle.

COUNTY OF KENNEBEC.

Albion	1,350	376,791	377	407	1,085	2.88	3.88
Augusta	7,815	4,881,135	4,881	2,386	6,252	1.28	2.28
Belgrade	1,485	461,468	461	475	1,188	2.57	3.57
Benton	1,180	248,123	248	410	944	3.80	4.80
Chelsea	783	184,980	185	313	627	3.39	4.39
China	2,120	650,588	651	604	1,696	2.61	3.61
Clinton	1,769	433,340	433	581	1,414	3.26	4.26
Farmingdale	859	387,428	387	218	687	1.72	2.72
Fayette	900	282,697	283	283	720	2.55	3.55
Gardiner	4,496	2,179,243	2,179	1,326	3,597	1.65	2.65
Hallowell	3,008	1,222,295	1,222	896	2,406	1.91	2.91
Litchfield	1,506	496,908	497	462	1,205	2.42	3.42
Manchester	732	316,219	316	206	586	1.85	2.85
Monmouth	1,744	592,068	592	467	1,395	2.36	3.36
Mt. Vernon	1,252	397,034	397	374	1,002	2.50	3.50
Pittston	2,352	648,353	648	830	1,882	2.91	3.91
Readfield	1,457	589,171	589	372	1,176	1.99	2.99
Rome	725	149,731	150	241	580	3.90	4.90
Sidney	1,472	649,582	650	488	1,178	1.81	2.81

COUNTY OF KENNEBEC—(CONCLUDED.)

TOWNS.	Population, census 1870.	State valuation, 1870.	State tax on account of mill tax.	Received from State treasury for mill tax.	Local tax im- posed by law for common school purposes.	Rate of local tax per \$1,000 of State valuation.	Rate of local and mill tax combined per \$1,000.
Vassalboro'.....	2,923	\$1,230,348	\$1,130	\$874	\$2,338	2.07	3.07
Vienna.....	740	200,015	200	239	592	2.95	3.95
*Waterville.....	-	1,332,812	1,333	1,610	-	-	-
Wayne.....	938	344,692	345	321	750	2.17	3.17
West Gardiner.....	1,043	359,029	359	221	834	2.32	3.32
†West Waterville..	-	571,205	571	572	-	-	-
Windsor.....	1,266	262,212	262	398	1,013	3.85	4.85
Winslow.....	1,437	470,002	470	469	1,150	2.45	3.45
Winthrop.....	2,229	1,126,839	1,127	645	1,783	1.58	2.58
Average.....	-	-	-	-	-	2.49	3.49

* Divided since 1870.

† Formerly part of Waterville.

COUNTY OF KNOX.

Appleton.....	1,486	284,276	284	510	1,189	4.18	5.18
Camden.....	4,515	1,497,631	1,498	1,522	2,012	1.34	2.34
Cushing.....	702	132,839	133	284	562	4.23	5.23
Friendship.....	894	140,260	140	370	715	5.09	6.09
Hope.....	905	251,650	252	264	724	2.84	3.84
Hurricane Isle.....	-	-	-	72	-	-	-
North Haven.....	806	152,594	153	259	645	4.22	5.22
Rockland.....	7,073	3,419,355	3,419	2,242	5,658	1.65	2.65
South Thomaston...	1,693	408,145	408	707	1,354	3.32	4.32
St. George.....	2,321	403,342	403	1,037	1,857	4.60	5.60
Thomaston.....	3,094	1,854,110	1,854	900	2,475	1.34	2.34
Union.....	1,702	533,660	534	544	1,362	2.55	3.55
Vinalhaven.....	1,851	294,960	265	1,023	1,481	5.59	6.59
Warren.....	1,975	834,610	835	687	1,580	1.89	2.89
Washington.....	1,276	289,857	290	391	1,021	3.52	4.52
Average.....	-	-	-	-	-	3.31	4.31

COUNTY OF LINCOLN.

Alna.....	747	233,610	234	260	598	2.56	3.56
Boothbay.....	3,200	642,819	643	1,199	2,560	3.98	4.98
Bremen.....	796	162,437	162	349	637	3.92	4.92
Bristol.....	2,924	488,125	488	1,088	2,339	4.79	5.79
Damariscotta.....	1,334	669,719	670	385	1,067	1.59	2.59
Dresden.....	988	316,717	317	288	790	2.49	3.49
Edgecomb.....	1,059	202,428	202	362	847	4.18	5.18
Jefferson.....	1,824	420,003	420	566	1,459	3.48	4.48
Newcastle.....	1,729	697,981	698	543	1,383	1.98	2.98
Nobleboro'.....	1,153	287,867	288	391	922	3.55	4.55
Somerville.....	506	86,685	87	199	405	4.68	5.68
Southport.....	684	149,200	149	285	547	3.90	4.90
Waldoboro'.....	4,178	1,164,382	1,164	1,289	3,342	2.87	3.87
Westport.....	697	180,392	180	212	558	3.09	4.09
Whitefield.....	1,702	441,346	441	532	1,362	3.08	4.08
Wiscasset.....	1,978	689,554	690	648	1,582	2.29	3.29
Average.....	-	-	-	-	-	3.28	4.28

COMMON SCHOOLS.

7

COUNTY OF OXFORD.

TOWNS.	Population, census 1870.	State valuation, 1870.	State tax on account of mill tax.	Received from State treasury for mill tax.	Local tax im- posed by law for common school purposes.	Rate of local tax per \$1,000 of State valuation.	Rate of local and mill tax combined per \$1,000.
Albany.....	651	\$167,592	\$168	\$266	\$521	3.11	4.11
Andover.....	765	114,712	115	260	612	5.34	6.34
Bethel.....	2,282	712,871	713	699	1,826	2.56	3.56
Brownfield.....	1,324	249,166	249	435	1,059	4.25	5.25
Buckfield.....	1,494	554,673	555	468	1,195	2.14	3.14
Byron.....	245	42,195	42	76	196	4.64	5.64
Canton.....	984	395,993	396	304	787	1.99	2.99
Denmark.....	1,070	380,316	280	340	856	3.05	4.05
Dixfield.....	1,049	273,352	273	302	839	3.07	4.07
Fryeburg.....	1,508	670,383	670	520	1,296	1.80	2.80
Gilead.....	329	74,940	75	110	263	3.51	4.51
Grafton.....	94	26,675	27	55	75	2.81	3.81
Greenwood.....	846	163,974	164	323	677	4.13	5.13
Hanover.....	180	58,280	58	65	150	2.58	3.58
Hartford.....	996	319,624	320	285	797	2.15	3.15
Hebron.....	743	222,180	222	222	594	2.67	3.67
Hiram.....	1,394	300,170	300	526	1,115	3.70	4.70
Lovell.....	1,018	305,764	306	385	814	2.66	3.66
Mason.....	118	30,004	30	33	94	3.13	4.13
Mexico.....	458	92,539	93	155	366	3.95	4.95
Newry.....	416	116,894	117	121	333	2.85	3.85
Norway.....	1,955	641,644	642	791	1,564	2.44	3.44
Oxford.....	1,633	514,049	514	556	1,306	2.54	3.54
Paris.....	2,766	977,975	978	980	2,213	2.26	3.26
Peru.....	932	272,864	273	316	746	2.73	3.73
Porter.....	1,105	275,469	275	441	884	3.21	4.21
Roxbury.....	162	48,856	49	41	130	2.66	3.66
Rumford.....	1,212	380,854	381	396	970	2.55	3.55
Stow.....	427	104,018	104	156	342	3.29	4.29
Stoneham.....	425	70,250	70	192	340	4.84	5.84
Summer.....	1,189	381,463	382	407	951	2.49	3.49
Sweden.....	549	176,952	177	145	439	2.48	3.48
Upton.....	185	36,278	36	89	148	4.08	5.08
Waterford.....	1,288	403,651	404	419	1,030	2.55	3.55
Woodstock.....	995	218,351	218	379	796	3.65	4.65
Average.....	-	-	-	-	-	3.08	4.08

COUNTY OF PENOBSCOT.

Alton.....	508	116,362	116	175	406	3.49	4.49
Argyle.....	307	51,502	52	111	246	4.78	5.78
Bangor.....	18,289	10,036,561	10,037	5,591	14,631	1.46	2.46
Bradford.....	1,487	233,734	234	556	1,190	5.09	6.09
Bradley.....	867	158,166	158	355	694	4.39	5.39
Brewer.....	3,214	669,867	670	1,069	2,571	3.84	4.84
Burlington.....	553	91,507	92	231	442	4.83	5.83
Carmel.....	1,350	260,118	260	437	1,080	4.15	5.15
Carroll.....	630	103,498	103	271	506	4.90	5.90
Charleston.....	1,186	290,279	290	430	949	3.26	4.26
Chester.....	350	47,103	47	167	280	5.94	6.94
Clifton.....	348	58,752	59	151	278	4.73	5.73
Corinna.....	1,513	391,711	392	513	1,210	3.09	4.09
Corinth.....	1,462	432,970	433	470	1,170	2.70	3.70
Dexter.....	2,875	1,006,966	1,007	806	2,300	2.28	3.28
Dixmont.....	1,310	266,028	266	409	1,048	3.94	4.94

COUNTY OF PENOBSCOT—(CONTINUED.)

TOWNS.	Population, census 1870.	State valuation, 1870.	State tax on account of mill tax.	Received from State treasury for mill tax.	Local tax im- posed by law for common school purposes.	Rate of local tax per \$1,000 of State valuation.	Rate of local and mill tax combined per \$1,000.
Eddington	778	\$165,235	\$165	\$269	\$622	3.77	4.77
Edinburg.....	55	19,436	19	25	44	2.26	3.26
Enfield.....	417	90,204	90	221	334	3.59	4.59
Etna.....	844	154,339	154	360	675	4.37	5.37
Exeter.....	1,423	377,007	377	434	1,138	3.02	4.02
Garland.....	1,306	312,263	312	398	1,045	3.34	4.34
Glenburn.....	720	143,313	143	184	576	4.02	5.02
Greenbush.....	622	129,718	130	278	497	3.83	4.83
Greenfield.....	319	52,500	53	141	255	4.86	5.86
Hampden.....	3,068	739,339	739	996	2,454	3.32	4.32
Hermon.....	1,492	294,189	294	527	1,194	4.06	5.06
Holden.....	761	193,561	194	265	609	3.14	4.14
Howland.....	176	40,665	41	50	141	3.47	4.47
Hudson.....	739	101,497	101	266	591	5.82	6.82
Kenduskeag.....	770	171,230	171	235	616	3.59	4.59
Kingman.....	185	30,677	31	169	148	4.82	5.82
Lagrange.....	622	154,425	154	242	498	3.23	4.23
Lee.....	960	139,343	139	395	768	5.51	6.51
Levant.....	1,159	277,449	277	434	927	3.34	4.34
Lincoln.....	1,530	343,177	343	670	1,224	3.54	4.54
Lowell.....	448	72,126	72	159	358	4.96	5.96
Mattawamkeag.....	356	76,799	77	167	285	3.71	4.71
Maxfield.....	116	20,673	21	71	93	4.50	5.50
Medway.....	321	35,808	36	196	257	7.17	8.17
Milford.....	834	178,614	179	211	667	3.73	4.73
Mt. Chase.....	262	22,025	22	125	210	9.53	10.53
Newburg.....	1,118	237,964	238	376	894	3.76	4.76
Newport.....	1,559	540,927	541	487	1,247	2.31	3.31
Oldtown.....	4,072	684,308	684	1,166	3,258	4.76	5.76
Orono.....	2,889	523,888	524	778	2,311	4.41	5.41
Orrington.....	1,768	400,839	401	548	1,414	3.53	4.53
Passadumkeag.....	243	30,738	31	86	194	6.31	7.31
Patten.....	704	191,342	191	250	563	2.94	3.94
Plymouth.....	941	188,350	188	291	753	4.00	5.00
Prentiss.....	387	54,385	54	175	310	5.70	6.70
Springfield.....	879	122,230	122	345	703	5.75	6.75
Stetson.....	937	262,735	263	320	750	2.82	3.82
Veazie.....	810	168,432	168	240	648	3.84	4.84
Winn.....	714	95,708	96	289	571	5.97	6.97
Average.....	-	-	-	-	-	4.17	5.17

COUNTY OF PISCATAQUIS.

Atkinson.....	712	234,271	234	340	632	2.70	3.70
Abbot.....	790	155,197	155	261	570	3.67	4.67
Blanchard.....	165	33,142	33	70	132	3.98	4.98
Brownville.....	865	157,626	158	257	692	4.39	5.39
Dover.....	1,983	675,000	675	596	1,586	2.35	3.35
Foxcroft.....	180	400,109	400	417	944	2.36	3.36
Guilford.....	818	213,091	213	292	654	3.07	4.07
Greenville.....	369	66,707	67	186	295	4.33	5.33
Kingsbury.....	178	27,327	27	65	142	5.19	6.19
Medford.....	294	60,321	60	147	235	3.89	4.89
Monson.....	610	134,520	135	259	488	3.63	4.63
Milo.....	938	161,855	161	363	750	4.69	5.69

COMMON SCHOOLS.

9

COUNTY OF PISCATAQUIS—(CONCLUDED.)

TOWNS.	Population, census 1870.	State valuation, 1870.	State tax on account of mill tax.	Received from State treasury for mill tax.	Local tax imposed by law for common school purposes.	Rate of local tax per \$1,000 of state valuation.	Rate of local and mill tax combined per \$1,000.
Orneville.....	575	\$80,062	\$80	\$295	\$460	5.74	6.74
Parkman.....	1,105	259,304	259	394	884	3.41	4.41
Sangerville.....	1,140	316,590	317	369	912	2.89	3.89
Sebec.....	954	190,407	190	315	763	4.02	5.02
Shirley.....	206	56,220	56	96	165	2.90	3.90
Wellington.....	681	119,269	119	260	545	4.59	5.59
Williamsburg.....	176	29,909	30	83	141	4.72	5.72
Average.....	-	-	-	-	-	3.82	4.82

COUNTY OF SAGADAHOC.

Arrowsic.....	253	102,951	103	77	202	1.96	2.96
Bath.....	7,380	6,393,876	6,394	3,322	5,904	92	1.92
Bowdoinham.....	1,802	645,531	646	598	1,442	2.23	3.23
Bowdoin.....	1,350	405,990	406	437	1,080	2.66	3.66
Georgetown.....	1,135	183,500	184	423	908	4.94	5.94
Perkins.....	71	36,741	37	21	57	1.55	2.55
Phipsburg.....	1,344	426,714	427	536	1,075	2.52	3.52
Richmond.....	2,442	1,240,327	1,240	815	1,954	1.58	2.58
Topsham.....	1,501	879,051	879	401	1,201	1.37	2.37
West Bath.....	374	129,833	130	100	299	2.30	3.30
Woolwich.....	1,155	596,826	597	410	824	1.38	2.38
Average.....	-	-	-	-	-	2.13	3.13

COUNTY OF SOMERSET.

Anson.....	1,746	554,407	554	547	1,397	2.52	3.52
Athens.....	1,540	428,069	428	531	1,232	2.88	3.88
Bingham.....	826	201,017	201	297	661	3.28	4.28
Brighton.....	628	91,727	92	273	502	5.47	6.47
Cambridge.....	472	109,182	109	185	378	3.46	4.46
Canaan.....	1,472	346,395	351	469	1,178	3.40	4.40
Concord.....	450	91,594	92	160	360	3.93	4.93
Cornville.....	959	378,749	079	309	767	2.03	3.03
Detroit.....	690	141,731	142	227	552	3.90	4.90
Embden.....	803	207,793	208	282	642	3.09	4.09
Fairfield.....	2,999	1,188,383	1,188	1,145	2,399	2.02	3.02
Harmony.....	978	190,606	191	350	782	4.10	5.10
Hartland.....	1,120	264,180	264	321	896	3.40	4.40
Lexington.....	402	77,897	78	123	322	4.13	5.13
Madison.....	1,408	510,437	510	426	1,126	2.21	3.21
Mayfield.....	96	9,309	9	35	77	8.27	9.27
Mercer.....	852	300,670	301	296	682	2.27	3.27
Moscow.....	528	91,836	92	202	422	4.60	5.60
New Portland.....	1,460	400,590	401	497	1,168	2.91	3.91
Norridgewock.....	1,763	641,982	642	493	1,410	2.20	3.20
Palmyra.....	1,322	347,097	347	428	1,058	3.05	4.05
Pittsfield.....	1,813	518,515	519	663	1,450	2.80	3.80
Ripley.....	584	116,705	117	215	467	4.00	5.00
St. Albans.....	1,675	430,233	430	532	1,340	3.35	4.35
Solon.....	1,156	331,919	332	386	925	2.78	3.78
Skowhegan.....	3,993	1,581,610	1,582	1,364	3,194	2.02	3.02
Smithfield.....	706	168,599	169	197	565	3.29	4.29
Starks.....	1,084	281,614	282	362	867	3.08	4.08
Average.....	-	-	-	-	-	3.37	4.37

COUNTY OF WALDO.

TOWNS.	Population, census 1870.	State valuation, 1870.	State tax on account of mill tax.	Received from State treasury for mill tax.	Local tax im- posed by law for common school purposes.	Rate of local tax per \$1,000 of State valuation.	Rate of local and mill tax combined per \$1,000.
Belfast	5,278	\$2,660,879	\$2,661	\$1,873	\$4,222	1.59	2.59
Belmont	629	101,708	102	197	503	4.94	5.94
Brooks	869	200,176	200	309	695	3.47	4.47
*Burnham	-	192,577	193	443	-	-	-
Frankfort	1,152	220,646	221	544	922	4.18	5.18
Freedom	717	191,505	192	250	574	2.99	3.99
Islesboro'	1,232	153,707	154	485	986	6.41	7.41
Jackson	707	176,604	177	240	566	3.21	4.21
Knox	890	218,392	218	330	712	3.26	4.26
Liberty	907	203,819	204	330	726	3.56	4.56
Linecolville	1,900	436,956	437	684	1,520	3.48	4.48
Monroe	1,375	326,835	327	449	1,100	3.37	4.37
Montville	1,468	379,945	380	516	1,174	3.09	4.09
Morrill	523	133,099	133	192	418	3.14	4.14
Northport	902	180,726	181	295	722	4.00	5.00
Palermo	1,224	241,433	241	430	979	4.06	5.06
Prospect	886	184,492	184	275	709	3.79	4.79
Searsmont	1,418	300,418	300	560	1,134	3.77	4.77
Searsport	2,289	1,036,823	1,037	773	1,851	1.78	2.78
Swanville	770	140,050	140	283	616	4.32	5.32
Stockton	2,089	800,220	800	558	1,671	2.09	3.09
Thorndike	730	264,801	265	257	584	2.25	3.25
Troy	1,201	233,361	233	406	961	4.12	5.12
Unity	1,201	384,465	384	417	961	2.49	3.49
Waldo	648	144,218	144	287	518	3.59	4.59
Winterport	2,744	600,300	600	1,059	2,195	3.65	4.65
Average	-	-	-	-	-	3.46	4.46

* Town limits changed since 1870.

COUNTY OF WASHINGTON.

Addison	1,202	263,457	263	457	962	3.69	4.69
Alexander	455	73,997	74	231	364	4.92	5.92
Baileyville	377	53,641	54	180	302	5.63	6.63
Baring	365	96,169	96	105	292	3.04	4.04
Beddington	134	32,034	32	59	107	3.34	4.34
Calais	5,945	1,523,452	1,523	2,624	4,756	3.12	4.12
Centerville	145	42,091	42	54	116	2.76	3.76
Charlotte	468	66,938	67	220	374	5.59	6.59
Cherryfield	1,764	434,483	434	672	1,411	3.25	4.25
Columbia	671	127,899	128	270	537	4.20	5.20
Columbia Falls	608	176,802	177	275	486	2.75	3.75
Cooper	363	34,809	35	153	290	8.33	9.33
Crawford	210	30,350	30	101	168	5.53	6.53
Cutler	928	110,189	110	383	742	6.74	7.74
Danforth	313	50,696	51	255	250	4.93	5.93
Deblois	139	18,010	15	55	111	6.16	7.16
Dennysville	488	199,319	199	259	390	1.96	2.96
East Machias	2,020	581,547	582	789	1,616	2.08	3.08
Eastport	3,738	901,686	902	1,234	2,990	3.32	4.32
Eaton	71	40,000	40	116	57	1.42	2.42
Edmunds	449	86,418	86	178	359	4.15	5.15
Harrington	1,143	549,203	249	486	914	3.67	4.67
Jonesboro'	524	86,990	87	211	419	4.82	5.82
Jonesport	1,345	156,388	156	685	1,076	6.24	7.24
Kossuth	158	26,645	27	63	126	4.73	5.73
Lubec	2,136	309,406	309	840	1,709	5.86	6.86

COUNTY OF WASHINGTON—(CONCLUDED.)

TOWNS.	Population, census 1870.	State valuation, 1870.	State tax on account of mill tax.	Received from State treasury for mill tax.	Local tax im- posed by law for common school purposes.	Rate of local tax per \$1,000 of State valuation.	Rate of local and mill tax combined per \$1,000.
Machias	2,530	\$978,135	\$978	\$931	\$2,024	2.07	3.07
Machiasport	1,533	197,221	197	663	1,226	6.22	7.22
Marion	133	29,976	30	82	106	3.54	4.54
Marshfield	351	71,356	71	146	281	3.94	4.94
Meddybemps	200	24,080	24	69	160	6.64	7.64
Milbridge	1,555	299,747	300	678	1,244	4.15	5.15
Northfield	190	52,947	53	82	152	2.68	3.68
Pembroke	2,552	388,233	388	1,045	2,042	5.26	6.26
Perry	1,149	205,592	206	447	919	4.47	5.47
Princeton	1,076	180,507	181	454	861	4.77	5.77
Robbinston	926	127,030	127	371	741	5.83	6.83
Steuben	1,062	186,528	187	404	850	4.55	5.55
Talmadge	80	29,512	30	49	64	2.17	3.17
Topsfield	464	82,828	83	201	371	4.48	5.48
Trescott	606	42,980	43	282	485	11.28	12.28
Vanceboro	330	40,000	40	148	263	6.57	7.57
Waite	122	28,700	29	73	98	3.42	4.42
Wesley	296	63,829	64	126	237	3.71	4.71
Whiting	416	74,629	75	172	333	4.46	5.46
Whitneyville	570	111,264	111	208	456	4.09	5.09
Average	-	-	-	-	-	4.49	5.49

COUNTY OF YORK.

Acton	1,007	327,189	327	351	806	2.43	3.43
Alfred	1,224	427,140	427	303	979	2.32	3.32
Berwick	2,291	606,102	606	934	1,833	3.04	4.04
Biddeford	10,285	5,682,402	5,682	3,624	8,228	1.47	2.47
Buxton	2,536	829,899	830	783	2,029	2.45	3.45
Cornish	1,101	310,678	311	369	881	2.83	3.83
Dayton	612	242,043	242	203	490	2.02	3.02
Elliot	1,769	535,982	536	576	1,415	2.64	3.64
Hollis	1,541	444,428	444	493	1,233	2.79	3.79
Kennebunk	2,605	1,577,504	1,578	981	2,084	1.32	2.32
Kennebunkport	2,364	901,431	901	821	1,891	2.09	3.09
Kittery	3,337	622,523	623	1,064	2,670	4.29	5.29
Lebanon	1,954	524,575	525	552	1,563	2.98	3.98
Limerick	1,426	438,061	438	428	1,141	2.60	3.60
Limington	1,630	522,384	522	516	1,304	2.49	3.49
Lyman	1,053	345,346	345	292	842	2.41	3.41
Newfield	1,193	298,895	299	296	954	3.19	4.19
North Berwick	1,620	608,154	608	662	1,296	2.13	3.13
Parsonsfield	1,897	632,097	632	567	1,518	2.40	3.40
Saco	5,757	3,116,374	3,116	2,011	4,606	1.47	2.47
Shapleigh	1,088	251,118	251	395	870	3.46	4.46
Sanford	2,402	560,542	361	926	1,922	3.45	4.45
South Berwick	2,516	818,022	818	893	2,013	2.46	3.46
Waterboro'	1,548	364,270	364	481	1,238	3.37	4.37
Wells	2,773	683,940	684	936	2,218	3.23	4.23
York	2,654	771,776	772	875	2,123	2.75	3.75
Average	-	-	-	-	-	2.62	3.62

Respectfully submitted.

N. A. LUCE,

State Superintendent Common Schools.

STATE OF MAINE.

IN HOUSE OF REPRESENTATIVES, }
January 20, 1879. }

On motion of Mr. FARRINGTON of Fryeburg, laid on the
table, and ordered printed.

B. L. STAPLES, *Clerk.*