

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied  
(searchable text may contain some errors and/or omissions)

---

---

# E I G H T Y - S I X T H   L E G I S L A T U R E

---

---

**Legislative Document**

**No. 825**

In Senate, Mar. 3, 1933.

500 copies ordered printed.

ROYDEN V. BROWN, Secretary.

---

---

## S T A T E   O F   M A I N E

---

IN THE YEAR OF OUR LORD NINETEEN HUNDRED THIRTY-  
THREE

---

Approximate Information Showing Increased State Aid for the Towns and Plantations of Maine Resulting from an Excise Tax of 10% based on the Retail Sales of Tobacco Products.

---

The 1st column shows amount of state distribution of school funds in December, 1932. The 2nd column shows the anticipated apportionment in December 1933. The 3rd column shows the available funds for apportionment provided revenue of an excise tax was available for a full year. Making the most conservative estimates possible the revenue from such a tax would result in at least an annual net income of \$420,000 per year, but according to reliable estimates this amount should be considerably greater than that figure. Taking into consideration the estimated amount from sales of tobacco products in Maine and basing an estimate on results shown from 7 months' operation of the Ohio law during the past year, the revenue should be in excess of \$700,000 per year. The 4th column shows the increased revenue based on a full year's operation. Owing to the fact that if the bill became a law, in December, 1933, there could possibly be only the fractional part of a year's results in revenue, the last column is designed to show what municipalities would receive in increased amounts in December, 1934, based on a full year's operation of the excise tax. With existing revenues every municipality is faced with a decrease of 20% in state funds in 1933 as compared with 1932.

The excise tax is suggested not as a means for increased expenditures

but rather as a distinct relief to local property tax. It is a self-evident fact that the shrinkage of \$260,000 in the state school fund, which means a loss to each municipality of approximately 20% as compared with the distribution for 1932, means a hardship for the majority of the municipalities in this state. School costs in many instances are already reduced to a point below which it is not possible to go and still maintain a semblance of a school system. The loss in state funds simply means an additional appropriation by the town resulting in an increased tax rate.

The income from an excise tax on tobacco products relieves local property tax in the state of Maine to the extent of anywhere from \$420,000 to \$700,000.

County	State Funds 1932	Estimated State Funds 1933	Estimated for 1933 on Basis of Tobacco Tax of \$420,000	Increased Revenue
Androscoggin . . . . .	\$106,902.00	\$ 85,522.00	\$124,112.00	\$38,590.00
Aroostook . . . . .	196,460.00	157,168.00	232,523.00	75,355.00
Cumberland . . . . .	235,507.00	188,406.00	281,073.00	92,667.00
Franklin . . . . .	37,386.00	29,909.00	43,857.00	13,948.00
Hancock . . . . .	62,282.00	50,146.00	72,567.00	22,421.00
Kennebec . . . . .	116,929.00	93,543.00	137,464.00	43,921.00
Knox . . . . .	42,874.00	34,299.00	51,249.00	16,950.00
Lincoln . . . . .	30,597.00	24,478.00	35,003.00	10,525.00
Oxford . . . . .	78,364.00	62,691.00	91,511.00	28,820.00
Penobscot . . . . .	171,848.00	137,478.00	204,146.00	66,668.00
Piscataquis . . . . .	39,004.00	31,203.00	46,180.00	14,977.00
Sagadahoc . . . . .	29,285.00	23,428.00	34,373.00	10,945.00
Somerset . . . . .	68,583.00	54,866.00	80,281.00	25,415.00
Waldo . . . . .	40,243.00	32,194.00	46,578.00	14,384.00
Washington . . . . .	77,370.00	61,896.00	91,262.00	29,366.00
York . . . . .	120,456.00	96,365.00	138,756.00	42,391.00

Town	Estimated for 1933-34 basis of			Increased Revenue 1934
	State Funds 1932	Estimated for 1933 Present Funds	Tobacco Tax amounting to \$420,000	
<b>ANDROSCOGGIN</b>				
Auburn .....	\$28,066.00	\$22,452.00	\$33,446.00	\$10,994.00
Durham .....	1,953.00	1,562.00	2,197.00	635.00
Livermore Falls ....	5,684.00	4,547.00	6,783.00	2,236.00
Greene .....	1,361.00	1,089.00	1,555.00	466.00
Leeds .....	1,618.00	1,294.00	1,816.00	522.00
Lewiston .....	44,865.00	35,892.00	50,965.00	15,073.00
Lisbon .....	7,607.00	6,086.00	8,926.00	2,840.00
Livermore .....	2,418.00	1,934.00	2,811.00	877.00
Mechanic Falls ....	3,443.00	2,754.00	4,218.00	1,464.00
Minot .....	1,173.00	938.00	1,294.00	356.00
Poland .....	2,992.00	2,394.00	3,435.00	1,041.00
Turner .....	2,726.00	2,181.00	3,222.00	1,041.00
Wales .....	982.00	786.00	1,114.00	328.00
Webster .....	2,013.00	1,610.00	2,328.00	718.00
<b>AROOSTOOK</b>				
Amity .....	722.00	578.00	826.00	248.00
Ashland .....	5,506.00	4,405.00	6,472.00	2,067.00
Bancroft .....	1,043.00	834.00	1,146.00	312.00
Benedicta .....	788.00	630.00	948.00	318.00
Blaine .....	2,378.00	1,902.00	2,871.00	969.00
Bridgewater .....	2,481.00	1,985.00	2,796.00	811.00
Caribou .....	15,546.00	12,437.00	18,690.00	6,253.00
Castle Hill .....	1,661.00	1,329.00	1,917.00	588.00
Chapman .....	1,144.00	915.00	1,303.00	388.00
Connor .....	1,365.00	1,092.00	1,594.00	502.00
Crystal .....	1,062.00	850.00	1,226.00	376.00
Dyer Brook .....	691.00	553.00	828.00	275.00
Eagle Lake .....	4,425.00	3,640.00	5,142.00	1,502.00
Easton .....	3,695.00	2,956.00	4,328.00	1,372.00
Fort Fairfield .....	12,062.00	9,647.00	14,385.00	4,738.00
Fort Kent .....	11,000.00	8,800.00	12,928.00	4,128.00
Frenchville .....	4,113.00	3,290.00	4,811.00	1,521.00
Grand Isle .....	3,590.00	2,872.00	4,188.00	1,316.00

Town	Estimated for 1933-34 basis of			Increased Revenue 1934
	State Funds 1932	Estimated for 1933 Present Funds	Tobacco Tax amounting to \$420,000	
Haynesville .....	672.00	538.00	777.00	239.00
Hersey .....	406.00	325.00	452.00	127.00
Hodgdon .....	2,713.00	2,270.00	3,180.00	910.00
Houlton .....	12,107.00	9,686.00	14,702.00	5,016.00
Island Falls .....	3,234.00	2,587.00	3,978.00	1,391.00
Limestone .....	4,727.00	3,782.00	5,685.00	1,903.00
Linneus .....	1,659.00	1,327.00	1,953.00	626.00
Littleton .....	2,153.00	1,722.00	2,488.00	766.00
Ludlow .....	716.00	573.00	792.00	219.00
Madawaska .....	8,578.00	6,864.00	9,992.00	3,128.00
Mapleton .....	2,961.00	2,369.00	3,513.00	1,144.00
Mars Hill .....	4,422.00	3,538.00	5,299.00	1,761.00
Masardis .....	1,419.00	1,135.00	1,691.00	556.00
Merrill .....	1,043.00	834.00	1,315.00	389.00
Monticello .....	2,930.00	2,344.00	3,476.00	1,132.00
New Limerick .....	899.00	719.00	1,020.00	301.00
New Sweden .....	1,852.00	1,482.00	2,086.00	604.00
Oakfield .....	2,491.00	1,993.00	2,912.00	919.00
Orient .....	406.00	325.00	468.00	143.00
Perham .....	1,378.00	1,102.00	1,595.00	493.00
Portage Lake .....	1,946.00	1,557.00	2,362.00	805.00
Presque Isle .....	13,056.00	10,445.00	15,927.00	5,482.00
St. Agatha .....	4,258.00	3,406.00	4,889.00	1,483.00
Sherman .....	2,329.00	1,863.00	2,726.00	863.00
Smyrna .....	958.00	766.00	1,114.00	348.00
Stockholm .....	1,894.00	1,515.00	2,272.00	757.00
Van Buren .....	12,246.00	10,197.00	14,751.00	4,554.00
Wade .....	1,076.00	861.00	1,216.00	355.00
Washburn .....	4,443.00	3,554.00	5,360.00	1,806.00
Westfield .....	1,668.00	1,334.00	1,958.00	624.00
Weston .....	781.00	625.00	873.00	248.00
Woodland .....	2,790.00	2,232.00	3,211.00	979.00
Allagash Pl. ....	1,091.00	873.00	1,218.00	345.00
Cary Pl. ....	685.00	548.00	775.00	227.00

Town	State Funds 1932	Estimated for 1933 Present Funds	Estimated	Increased Revenue 1934
			Tobacco Tax amounting to \$420,000	
Caswell Pl. ....	1,444.00	1,155.00	1,708.00	553.00
Cyr Pl. ....	1,318.00	1,054.00	1,496.00	442.00
E. Pl. ....	250.00	200.00	292.00	92.00
Garfield Pl. ....	217.00	174.00	252.00	78.00
Glenwood Pl. ....	208.00	166.00	243.00	77.00
Hamlin Pl. ....	1,055.00	844.00	1,180.00	336.00
Hammond Pl. ....	190.00	152.00	212.00	60.00
Macwahoc Pl. ....	394.00	315.00	469.00	154.00
Moro Pl. ....	395.00	315.00	452.00	137.00
Nashville Pl. ....	151.00	121.00	160.00	39.00
New Canada Pl. ....	1,418.00	1,134.00	1,621.00	487.00
Oxbow Pl. ....	436.00	349.00	498.00	149.00
Reed Pl. ....	1,068.00	854.00	1,277.00	423.00
St. Francis Pl. ....	3,018.00	2,414.00	3,571.00	1,157.00
St. John Pl. ....	1,326.00	1,061.00	1,539.00	478.00
Silver Ridge Pl. ....	460.00	368.00	522.00	154.00
Wallagrass Pl. ....	3,204.00	2,563.00	3,708.00	1,145.00
Westmanland Pl. ...	168.00	134.00	187.00	53.00
Winterville Pl. ....	898.00	718.00	1,039.00	321.00

**CUMBERLAND**

Baldwin .....	1,406.00	1,125.00	1,606.00	481.00
Bridgton .....	4,432.00	3,546.00	5,374.00	1,828.00
Brunswick .....	11,962.00	9,570.00	13,767.00	4,197.00
Cape Elizabeth .....	3,131.00	2,505.00	3,827.00	1,322.00
Casco .....	1,612.00	1,290.00	1,864.00	574.00
Cumberland .....	2,245.00	1,796.00	2,616.00	820.00
Falmouth .....	3,479.00	2,783.00	4,190.00	1,407.00
Freeport .....	4,094.00	3,275.00	4,832.00	1,557.00
Gorham .....	5,270.00	4,216.00	6,476.00	2,260.00
Gray .....	2,506.00	2,005.00	2,934.00	929.00
Harpswell .....	2,667.00	2,134.00	3,053.00	919.00
Harrison .....	2,012.00	1,610.00	2,341.00	731.00
Naples .....	1,022.00	818.00	1,185.00	367.00
New Gloucester ....	2,657.00	2,126.00	3,060.00	934.00

Town	State Funds 1932	Estimated		Increased Revenue 1934
		for 1933 Present Funds	Tobacco Tax amounting to \$420,000	
North Yarmouth ...	1,052.00	842.00	1,224.00	382.00
Otisfield .....	1,136.00	909.00	1,254.00	345.00
Portland .....	121,830.00	97,464.00	143,331.00	45,867.00
Pownal .....	1,079.00	863.00	1,228.00	365.00
Raymond .....	750.00	600.00	870.00	270.00
Scarborough .....	4,161.00	3,329.00	4,953.00	1,624.00
Sebago .....	1,184.00	947.00	1,373.00	424.00
South Portland ....	27,883.00	22,306.00	33,968.00	11,662.00
Standish .....	2,894.00	2,315.00	3,379.00	1,064.00
Westbrook .....	16,414.00	13,131.00	19,256.00	6,125.00
Windham .....	4,147.00	3,318.00	4,953.00	1,635.00
Yarmouth .....	4,179.00	3,343.00	5,010.00	1,667.00

**FRANKLIN**

Avon .....	526.00	421.00	565.00	144.00
Carthage .....	735.00	588.00	829.00	241.00
Chesterville .....	1,202.00	962.00	1,383.00	421.00
Eustis .....	1,127.00	902.00	1,322.00	420.00
Farmington .....	5,201.00	4,161.00	6,125.00	1,964.00
Freeman .....	509.00	407.00	563.00	156.00
Industry .....	599.00	479.00	680.00	201.00
Jay .....	6,810.00	5,448.00	7,883.00	2,435.00
Kingfield .....	1,543.00	1,234.00	1,873.00	639.00
Madrid .....	422.00	338.00	486.00	148.00
New Sharon .....	1,998.00	1,598.00	2,323.00	725.00
New Vineyard .....	684.00	547.00	794.00	244.00
Phillips .....	2,414.00	1,931.00	2,880.00	949.00
Rangeley .....	3,139.00	2,511.00	3,771.00	1,260.00
Salem .....	409.00	327.00	449.00	122.00
Strong .....	1,496.00	1,197.00	1,821.00	624.00
Temple .....	684.00	547.00	785.00	238.00
Weld .....	1,118.00	894.00	1,266.00	372.00
Wilton .....	5,596.00	4,477.00	6,728.00	2,251.00
Coplin Pl. ....	167.00	134.00	183.00	49.00
Dallas Pl. ....	469.00	375.00	551.00	176.00

Town	Estimated		Estimated Tobacco Tax amounting to \$420,000	Increased Revenue 1934
	State Funds 1932	for 1933 Present Funds		
Lang Pl. ....	323.00	258.00	358.00	100.00
Rangeley Pl. ....	161.00	129.00	171.00	42.00
Sandy River Pl. ....	154.00	123.00	169.00	46.00
<b>HANCOCK</b>				
Amherst .....	395.00	316.00	444.00	128.00
Aurora .....	212.00	170.00	250.00	80.00
Bar Harbor .....	8,079.00	6,463.00	9,555.00	3,092.00
Bluehill .....	3,079.00	2,463.00	3,548.00	1,085.00
Brooklin .....	1,985.00	1,588.00	2,284.00	696.00
Brooksville .....	1,869.00	1,495.00	2,107.00	612.00
Bucksport .....	4,596.00	3,677.00	5,526.00	1,849.00
Castine .....	1,076.00	861.00	1,360.00	499.00
Cranberry Isles ....	876.00	701.00	959.00	258.00
Dedham .....	459.00	367.00	518.00	151.00
Deer Isle .....	3,136.00	2,509.00	3,561.00	1,052.00
Eastbrook .....	387.00	310.00	432.00	122.00
Ellsworth .....	5,585.00	4,468.00	6,759.00	2,291.00
Franklin .....	1,639.00	1,311.00	1,923.00	612.00
Gouldsboro .....	2,151.00	1,721.00	2,445.00	724.00
Hancock .....	1,469.00	1,175.00	1,696.00	521.00
Lamoine .....	635.00	508.00	737.00	229.00
Mariaville .....	367.00	295.00	407.00	112.00
Mount Desert .....	5,183.00	4,146.00	5,907.00	1,761.00
Orland .....	1,469.00	1,175.00	1,700.00	525.00
Otis .....	284.00	227.00	319.00	92.00
Penobscot .....	1,473.00	1,174.00	1,620.00	446.00
Sedgwick .....	1,566.00	1,253.00	1,783.00	530.00
Sorrento .....	371.00	297.00	413.00	116.00
Southwest Harbor ..	2,526.00	2,001.00	2,908.00	907.00
Stonington .....	2,720.00	2,176.00	3,280.00	1,104.00
Sullivan .....	1,761.00	1,409.00	2,037.00	628.00
Surry .....	743.00	594.00	832.00	238.00
Swans Island .....	1,234.00	1,027.00	1,427.00	400.00
Tremont .....	2,396.00	1,917.00	2,726.00	809.00



Town	State Funds 1932	Estimated for 1933-34 basis of		Increased Revenue 1934
		Estimated for 1933 Present Funds	Tobacco Tax amounting to \$420,000	
Trenton .....	655.00	524.00	736.00	212.00
Verona .....	770.00	616.00	915.00	299.00
Waltham .....	199.00	159.00	228.00	69.00
Winter Harbor .....	1,030.00	824.00	1,237.00	413.00
Long Island Pl. ....	218.00	174.00	249.00	75.00
No. 33 Pl. ....	144.00	115.00	155.00	40.00
Osborn Pl. ....	141.00	113.00	153.00	40.00

**KENNEBEC**

Albion .....	2,228.00	1,782.00	2,622.00	840.00
Augusta .....	24,290.00	19,432.00	28,532.00	9,100.00
Belgrade .....	1,729.00	1,383.00	2,079.00	696.00
Benton .....	2,090.00	1,672.00	2,432.00	760.00
Chelsea .....	1,675.00	1,340.00	1,934.00	594.00
China .....	2,072.00	1,658.00	2,446.00	788.00
Clinton .....	2,530.00	2,024.00	3,020.00	996.00
Farmingdale .....	1,524.00	1,219.00	1,792.00	573.00
Fayette .....	763.00	610.00	847.00	237.00
Gardiner .....	9,620.00	7,696.00	11,568.00	3,872.00
Hallowell .....	5,035.00	4,028.00	6,004.00	1,976.00
Litchfield .....	1,933.00	1,546.00	2,203.00	657.00
Manchester .....	1,007.00	806.00	1,166.00	360.00
Monmouth .....	2,776.00	2,221.00	3,322.00	1,101.00
Mount Vernon .....	1,289.00	1,031.00	1,503.00	472.00
Oakland .....	4,366.00	3,493.00	5,229.00	1,736.00
Pittston .....	1,778.00	1,422.00	1,996.00	574.00
Randolph .....	2,025.00	1,620.00	2,417.00	797.00
Readfield .....	1,532.00	1,226.00	1,768.00	542.00
Rome .....	933.00	746.00	1,061.00	315.00
Sidney .....	1,925.00	1,540.00	2,209.00	669.00
Vassalboro .....	3,066.00	2,453.00	3,601.00	1,148.00
Vienna .....	481.00	385.00	548.00	163.00
Waterville .....	24,575.00	19,660.00	28,664.00	9,004.00
Wayne .....	865.00	692.00	1,006.00	314.00
West Gardiner .....	1,225.00	980.00	1,419.00	439.00

Town	Estimated for 1933-34 basis of			Increased Revenue 1934
	State Funds 1932	Estimated for 1933 Present Funds	Tobacco Tax amounting to \$420,000	
Windsor .....	1,424.00	1,139.00	1,617.00	478.00
Winslow .....	8,313.00	6,650.00	9,796.00	3,146.00
Winthrop .....	3,721.00	2,977.00	4,510.00	1,533.00
Unity Pl. ....	135.00	108.00	148.00	40.00

**KNOX**

Appleton .....	1,161.00	929.00	1,345.00	416.00
Camden .....	5,363.00	4,290.00	6,448.00	2,158.00
Cushing .....	755.00	604.00	822.00	218.00
Friendship .....	1,131.00	905.00	1,354.00	449.00
Hope .....	1,009.00	807.00	1,155.00	348.00
Isle au Haut .....	161.00	129.00	185.00	56.00
North Haven .....	1,008.00	806.00	1,155.00	349.00
Owls Head .....	838.00	670.00	994.00	324.00
Rockland .....	13,104.00	10,483.00	16,079.00	5,596.00
Rockport .....	2,517.00	2,014.00	3,005.00	991.00
St. George .....	3,300.00	2,640.00	3,851.00	1,211.00
South Thomaston ..	1,101.00	881.00	1,288.00	407.00
Thomaston .....	2,702.00	2,160.00	3,260.00	1,100.00
Union .....	2,068.00	1,654.00	2,405.00	751.00
Vinalhaven .....	3,064.00	2,451.00	3,661.00	1,210.00
Warren .....	2,096.00	1,677.00	2,475.00	798.00
Washington .....	1,253.00	1,002.00	1,453.00	451.00
Matinicus Isle Pl. ..	251.00	201.00	303.00	102.00

**LINCOLN**

Alna .....	559.00	447.00	624.00	177.00
Boothbay .....	2,468.00	1,974.00	2,838.00	864.00
Boothbay Harbor ..	3,695.00	2,956.00	4,369.00	1,413.00
Bremen .....	802.00	642.00	892.00	250.00
Bristol .....	2,674.00	2,139.00	3,024.00	885.00
Damariscotta .....	1,417.00	1,134.00	1,649.00	515.00
Dresden .....	1,438.00	1,150.00	1,616.00	466.00
Edgecomb .....	715.00	572.00	793.00	221.00
Jefferson .....	1,971.00	1,577.00	2,182.00	605.00

Town	Estimated for 1933-34 basis of			
	State Funds 1932	Estimated for 1933 Present Funds	Estimated Tobacco Tax amounting to \$420,000	Increased Revenue 1934
Newcastle .....	1,793.00	1,434.00	2,069.00	635.00
Nobleboro .....	1,180.00	924.00	1,318.00	394.00
Somerville .....	588.00	470.00	659.00	189.00
South Bristol .....	1,346.00	1,077.00	1,548.00	471.00
Southport .....	787.00	630.00	908.00	278.00
Waldoboro .....	4,226.00	3,381.00	4,882.00	1,501.00
Westport .....	207.00	166.00	228.00	62.00
Whitefield .....	1,974.00	1,579.00	2,255.00	676.00
Wiscasset .....	2,577.00	2,062.00	2,949.00	887.00
Monhegan Pl. ....	178.00	142.00	207.00	65.00

**OXFORD**

Albany .....	439.00	351.00	493.00	142.00
Andover .....	2,159.00	1,724.00	2,464.00	740.00
Bethel .....	3,663.00	2,930.00	4,238.00	1,308.00
Brownfield .....	1,354.00	1,083.00	1,558.00	475.00
Buckfield .....	1,950.00	1,560.00	2,266.00	706.00
Byron .....	221.00	177.00	252.00	75.00
Canton .....	1,645.00	1,316.00	1,992.00	676.00
Denmark .....	888.00	710.00	1,024.00	314.00
Dixfield .....	2,402.00	2,022.00	2,924.00	902.00
Fryeburg .....	2,577.00	2,062.00	2,931.00	869.00
Gilead .....	295.00	236.00	339.00	103.00
Greenwood .....	1,709.00	1,367.00	1,938.00	571.00
Hanover .....	204.00	163.00	236.00	73.00
Hartford .....	925.00	740.00	1,021.00	281.00
Hebron .....	928.00	742.00	1,041.00	299.00
Hiram .....	1,234.00	1,027.00	1,429.00	402.00
Lovell .....	988.00	790.00	1,113.00	323.00
Mason .....	163.00	130.00	185.00	55.00
Mexico .....	8,917.00	7,034.00	10,467.00	3,433.00
Newry .....	557.00	446.00	618.00	172.00
Norway .....	5,895.00	4,716.00	7,014.00	2,298.00
Oxford .....	2,507.00	2,006.00	2,894.00	888.00
Paris .....	7,161.00	5,729.00	8,490.00	2,761.00

Town	Estimated for 1933-34 basis of			Increased Revenue 1934
	State Funds 1932	Estimated for 1933 Present Funds	Tobacco Tax amounting to \$420,000	
Peru .....	1,507.00	1,206.00	1,755.00	549.00
Porter .....	1,499.00	1,199.00	1,790.00	591.00
Roxbury .....	635.00	508.00	730.00	222.00
Rumford .....	18,867.00	15,094.00	22,180.00	7,086.00
Stoneham .....	408.00	326.00	474.00	148.00
Stow .....	374.00	299.00	423.00	124.00
Sumner .....	1,217.00	974.00	1,368.00	394.00
Sweden .....	474.00	379.00	531.00	151.00
Upton .....	339.00	271.00	384.00	113.00
Waterford .....	1,685.00	1,348.00	1,884.00	536.00
Woodstock .....	1,641.00	1,313.00	1,936.00	623.00
Lincoln Pl. ....	300.00	240.00	337.00	97.00
Magalloway Pl. ....	320.00	256.00	363.00	107.00
Milton Pl. ....	214.00	171.00	257.00	86.00

**PENOBSCOT**

Alton .....	507.00	406.00	577.00	171.00
Argyle .....	384.00	307.00	442.00	135.00
Bangor .....	43,888.00	35,110.00	52,011.00	16,901.00
Bradford .....	1,518.00	1,214.00	1,775.00	561.00
Bradley .....	1,350.00	1,080.00	1,567.00	487.00
Brewer .....	11,398.00	9,118.00	13,837.00	4,719.00
Burlington .....	788.00	630.00	889.00	259.00
Carmel .....	1,851.00	1,481.00	2,195.00	714.00
Carroll .....	759.00	607.00	862.00	255.00
Charleston .....	1,535.00	1,228.00	1,831.00	603.00
Chester .....	661.00	529.00	769.00	240.00
Clifton .....	344.00	255.00	379.00	124.00
Corinna .....	3,083.00	2,466.00	3,590.00	1,124.00
Corinth .....	1,642.00	1,314.00	1,956.00	642.00
Dexter .....	8,305.00	6,744.00	9,876.00	3,132.00
Dixmont .....	1,275.00	1,020.00	1,421.00	401.00
Drew .....	192.00	154.00	212.00	58.00
East Millinocket ...	3,850.00	3,080.00	4,661.00	1,581.00
Eddington .....	1,060.00	848.00	1,233.00	385.00

Town	Estimated for 1933-34 basis of			Increased Revenue 1934
	State Funds 1932	Estimated for 1933 Present Funds	Tobacco Tax amounting to \$420,000	
Edinburg .....	164.00	131.00	180.00	49.00
Enfield .....	1,985.00	1,588.00	2,316.00	728.00
Etna .....	908.00	726.00	1,052.00	326.00
Exeter .....	1,260.00	1,048.00	1,438.00	390.00
Garland .....	1,532.00	1,226.00	1,742.00	516.00
Glenburn .....	750.00	600.00	862.00	262.00
Greenbush .....	923.00	738.00	1,041.00	303.00
Greenfield .....	200.00	160.00	231.00	71.00
Hampden .....	4,573.00	3,658.00	5,307.00	1,649.00
Hermon .....	2,786.00	2,219.00	3,304.00	1,085.00
Holden .....	1,087.00	870.00	1,239.00	369.00
Howland .....	2,722.00	2,178.00	3,312.00	1,134.00
Hudson .....	726.00	581.00	866.00	285.00
Kenduskeag .....	728.00	582.00	872.00	290.00
Kingman .....	890.00	712.00	1,050.00	338.00
Lagrange .....	1,117.00	934.00	1,370.00	436.00
Lee .....	1,731.00	1,385.00	1,996.00	611.00
Levant .....	1,137.00	910.00	1,315.00	405.00
Lincoln .....	6,372.00	5,098.00	7,639.00	2,541.00
Lowell .....	394.00	315.00	449.00	134.00
Mattawamkeag ....	1,034.00	827.00	1,210.00	383.00
Maxfield .....	163.00	130.00	183.00	53.00
Medway .....	1,309.00	1,047.00	1,523.00	476.00
Milford .....	2,063.00	1,650.00	2,510.00	860.00
Millinocket .....	13,630.00	10,904.00	16,733.00	5,829.00
Mount Chase .....	477.00	382.00	549.00	167.00
Newburg .....	1,066.00	853.00	1,212.00	359.00
Newport .....	3,292.00	2,634.00	3,834.00	1,200.00
Old Town .....	12,459.00	9,967.00	15,067.00	5,100.00
Orono .....	5,491.00	4,393.00	6,561.00	2,168.00
Orrington .....	2,200.00	1,760.00	2,613.00	853.00
Passadumkeag .....	750.00	600.00	845.00	245.00
Patten .....	2,949.00	2,369.00	3,555.00	1,186.00
Plymouth .....	1,182.00	946.00	1,350.00	404.00
Prentiss .....	850.00	680.00	955.00	275.00

Town	Estimated for 1933-34 basis of			Increased Revenue 1934
	State Funds 1932	Estimated for 1933 Present Funds	Tobacco Tax amounting to \$420,000	
Springfield .....	1,069.00	855.00	1,278.00	423.00
Stetson .....	1,050.00	840.00	1,236.00	396.00
Veazie .....	1,011.00	809.00	1,199.00	390.00
Winn .....	1,253.00	1,042.00	1,475.00	433.00
Woodville .....	330.00	264.00	375.00	111.00
Grand Falls .....	188.00	150.00	218.00	68.00
Lakeville Pl. ....	165.00	132.00	178.00	46.00
Seboeis .....	131.00	105.00	145.00	40.00
Stacyville Pl. ....	1,086.00	869.00	1,287.00	418.00
Webster Pl. ....	221.00	177.00	252.00	75.00

**PISCATAQUIS**

Abbot .....	1,418.00	1,135.00	1,632.00	497.00
Atkinson .....	885.00	708.00	1,008.00	300.00
Blanchard .....	185.00	148.00	201.00	53.00
Bowerbank .....	148.00	125.00	148.00	23.00
Brownville .....	4,141.00	3,313.00	4,974.00	1,661.00
Dover-Foxcroft ....	7,521.00	6,017.00	9,070.00	3,053.00
Greenville .....	3,432.00	2,746.00	4,204.00	1,458.00
Guilford .....	3,534.00	2,827.00	4,171.00	1,344.00
Medford .....	562.00	450.00	636.00	186.00
Milo .....	6,144.00	4,915.00	7,500.00	2,585.00
Monson .....	2,154.00	1,723.00	2,563.00	840.00
Orneville .....	486.00	389.00	574.00	185.00
Parkman .....	1,317.00	1,054.00	1,469.00	415.00
Sangerville .....	3,126.00	2,501.00	3,628.00	1,127.00
Sebec .....	757.00	606.00	849.00	243.00
Shirley .....	458.00	366.00	535.00	169.00
Wellington .....	1,029.00	823.00	1,127.00	304.00
Williamsburg .....	222.00	178.00	249.00	71.00
Willimantic .....	483.00	386.00	540.00	154.00
Barnard Pl. ....	158.00	126.00	175.00	49.00
Chesuncook Pl. ....	170.00	146.00	194.00	48.00
Elliottsville Pl. ....	261.00	209.00	279.00	70.00

Town	Estimated for 1933-34 basis of			Increased Revenue 1934
	State Funds 1932	Estimated for 1933 Present Funds	Estimated Tobacco Tax amounting to \$420,000	
Kingsbury Pl. ....	147.00	118.00	175.00	47.00
Lake View Pl. ....	164.00	131.00	187.00	56.00

**SAGADAHOC**

Arrowsic .....	208.00	166.00	230.00	64.00
Bath .....	15,243.00	12,194.00	18,252.00	6,058.00
Bowdoin .....	1,540.00	1,232.00	1,755.00	533.00
Bowdoinham .....	1,535.00	1,228.00	1,750.00	522.00
Georgetown .....	537.00	430.00	617.00	187.00
Phippsburg .....	1,735.00	1,388.00	1,921.00	523.00
Richmond .....	3,120.00	2,496.00	3,725.00	1,229.00
Topsham .....	3,646.00	2,917.00	4,171.00	1,254.00
West Bath .....	445.00	356.00	499.00	143.00
Woolwich .....	1,275.00	1,060.00	1,452.00	392.00

**SOMERSET**

Anson .....	4,004.00	3,203.00	4,619.00	1,416.00
Athens .....	1,671.00	1,337.00	1,961.00	624.00
Bingham .....	1,669.00	1,336.00	2,026.00	690.00
Cambridge .....	576.00	461.00	660.00	199.00
Canaan .....	1,304.00	1,043.00	1,536.00	493.00
Concord .....	510.00	408.00	565.00	157.00
Cornville .....	959.00	767.00	1,089.00	322.00
Detroit .....	960.00	768.00	1,069.00	301.00
Embden .....	1,005.00	804.00	1,142.00	338.00
Fairfield .....	9,479.00	7,583.00	10,924.00	3,341.00
Harmony .....	1,852.00	1,482.00	2,217.00	735.00
Hartland .....	2,033.00	1,626.00	2,473.00	847.00
Madison .....	8,487.00	6,790.00	10,184.00	3,394.00
Mercer .....	1,019.00	815.00	1,150.00	335.00
Moscow .....	864.00	691.00	995.00	304.00
New Portland .....	1,952.00	1,562.00	2,290.00	728.00
Norridgewock .....	2,018.00	1,614.00	2,548.00	934.00
Palmyra .....	1,680.00	1,344.00	1,897.00	553.00
Pittsfield .....	4,377.00	3,502.00	5,245.00	1,743.00

Town	Estimated for 1933-34 basis of			Increased Revenue 1934
	State Funds 1932	Estimated for 1933 Present Funds	Tobacco Tax amounting to \$420,000	
Ripley .....	668.00	534.00	744.00	210.00
St. Albans .....	1,948.00	1,559.00	2,255.00	696.00
Skowhegan .....	11,120.00	8,896.00	12,994.00	4,098.00
Smithfield .....	837.00	670.00	939.00	269.00
Solon .....	1,631.00	1,305.00	1,933.00	628.00
Starks .....	893.00	713.00	1,007.00	294.00
Bigelow Pl. ....	27.00	22.00	27.00	5.00
Brighton Pl. ....	530.00	424.00	607.00	183.00
Caratunk Pl. ....	510.00	408.00	587.00	179.00
Dead River Pl. ....	176.00	141.00	193.00	52.00
Dennistown Pl. ....	133.00	106.00	141.00	35.00
Flagstaff Pl. ....	476.00	381.00	560.00	179.00
Highland Pl. ....	182.00	146.00	199.00	53.00
Jackman Pl. ....	1,307.00	1,046.00	1,498.00	452.00
Lexington Pl. ....	425.00	340.00	459.00	119.00
Mayfield Pl. ....	25.00	20.00	27.00	7.00
Moose River Pl. ....	635.00	508.00	733.00	225.00
Pleasant Ridge ....	217.00	174.00	258.00	84.00
The Forks Pl. ....	508.00	406.00	559.00	153.00
West Forks Pl. ....	243.00	194.00	277.00	83.00

**WALDO**

Belfast .....	8,566.00	6,853.00	10,286.00	3,433.00
Belmont .....	415.00	332.00	458.00	126.00
Brooks .....	1,447.00	1,158.00	1,702.00	544.00
Burnham .....	1,364.00	1,091.00	1,559.00	468.00
Frankfort .....	1,201.00	961.00	1,399.00	438.00
Freedom .....	848.00	679.00	978.00	299.00
Islesboro .....	1,537.00	1,230.00	1,815.00	585.00
Jackson .....	679.00	543.00	765.00	222.00
Knox .....	986.00	789.00	1,130.00	341.00
Liberty .....	1,121.00	897.00	1,325.00	428.00
Lincolntonville .....	1,402.00	1,222.00	1,608.00	386.00
Monroe .....	1,907.00	1,526.00	2,116.00	590.00
Montville .....	1,165.00	932.00	1,304.00	372.00



Town	Estimated for 1933-34 basis of			Increased Revenue 1934
	State Funds 1932	Estimated for 1933 Present Funds	Estimated Tobacco Tax amounting to \$420,000	
Morrill .....	567.00	454.00	596.00	142.00
Northport .....	798.00	639.00	888.00	249.00
Palermo .....	875.00	700.00	998.00	298.00
Prospect .....	780.00	624.00	906.00	282.00
Searsmont .....	1,529.00	1,223.00	1,732.00	509.00
Searsport .....	2,847.00	2,278.00	3,333.00	1,055.00
Stockton Springs ...	1,570.00	1,256.00	1,897.00	641.00
Swanville .....	1,000.00	800.00	1,110.00	310.00
Thorndike .....	1,098.00	879.00	1,225.00	346.00
Troy .....	1,427.00	1,142.00	1,635.00	493.00
Unity .....	1,853.00	1,482.00	2,177.00	695.00
Waldo .....	772.00	618.00	872.00	254.00
Winterport .....	2,488.00	1,991.00	2,963.00	972.00

**WASHINGTON**

Addison .....	1,804.00	1,443.00	2,066.00	623.00
Alexander .....	687.00	550.00	772.00	222.00
Baileyville .....	5,191.00	4,153.00	6,155.00	2,002.00
Baring .....	450.00	360.00	531.00	171.00
Beals .....	1,389.00	1,111.00	1,606.00	495.00
Beddington .....	12.00	10.00	12.00	2.00
Brookton .....	483.00	386.00	563.00	177.00
Calais .....	9,906.00	7,925.00	11,712.00	3,787.00
Centerville .....	182.00	146.00	198.00	52.00
Charlotte .....	670.00	536.00	741.00	205.00
Cherryfield .....	2,253.00	1,802.00	2,658.00	856.00
Columbia .....	1,174.00	939.00	1,324.00	385.00
Columbia Falls ....	1,585.00	1,268.00	1,848.00	580.00
Cooper .....	399.00	319.00	451.00	132.00
Crawford .....	254.00	203.00	292.00	89.00
Cutler .....	988.00	790.00	1,113.00	323.00
Danforth .....	2,967.00	2,374.00	3,572.00	1,198.00
Deblois .....	135.00	108.00	146.00	38.00
Dennysville .....	933.00	746.00	1,106.00	360.00
East Machias .....	2,250.00	1,800.00	2,624.00	824.00

Town	State Funds 1932	Estimated for 1933 Present Funds	Estimated for 1933-34 basis of Estimated Tobacco Tax amounting to \$420,000		Increased Revenue 1934
Eastport .....	6,158.00	4,926.00	7,510.00	2,584.00	
Edmunds .....	854.00	683.00	970.00	287.00	
Harrington .....	1,639.00	1,311.00	1,934.00	623.00	
Jonesboro .....	1,197.00	958.00	1,396.00	438.00	
Jonesport .....	3,720.00	2,976.00	4,418.00	1,442.00	
Lubec .....	6,198.00	4,958.00	7,466.00	2,508.00	
Machias .....	3,471.00	2,777.00	4,276.00	1,499.00	
Machiasport .....	1,769.00	1,435.00	1,998.00	563.00	
Marion .....	190.00	152.00	210.00	58.00	
Marshfield .....	634.00	507.00	690.00	183.00	
Meddybemps .....	207.00	165.00	240.00	75.00	
Milbridge .....	2,438.00	1,950.00	2,906.00	956.00	
Northfield .....	309.00	247.00	339.00	92.00	
Pembroke .....	2,001.00	1,601.00	2,382.00	781.00	
Perry .....	1,420.00	1,136.00	1,627.00	491.00	
Princeton .....	2,241.00	1,793.00	2,670.00	877.00	
Robbinston .....	995.00	796.00	1,146.00	350.00	
Roque Bluffs .....	249.00	199.00	290.00	91.00	
Steuben .....	1,707.00	1,366.00	1,938.00	572.00	
Talmadge .....	42.00	34.00	42.00	8.00	
Topsfield .....	502.00	402.00	576.00	174.00	
Trescott .....	1,240.00	992.00	1,348.00	356.00	
Vanceboro .....	1,473.00	1,178.00	1,793.00	615.00	
Waite .....	821.00	657.00	875.00	218.00	
Wesley .....	521.00	417.00	582.00	165.00	
Whiting .....	908.00	726.00	1,036.00	310.00	
Whitneyville .....	474.00	379.00	561.00	182.00	
Codyville Pl. ....	238.00	190.00	273.00	83.00	
Grand Lake Stream Pl.	563.00	450.00	646.00	196.00	
No. 14 Pl. ....	204.00	163.00	230.00	67.00	
No. 21 Pl. ....	237.00	190.00	264.00	74.00	
<b>YORK</b>					
Acton .....	909.00	727.00	1,016.00	289.00	
Alfred .....	1,525.00	1,220.00	1,839.00	619.00	

Town	Estimated		Estimated	Increased Revenue 1934
	State Funds 1932	Present Funds	Tobacco Tax amounting to \$420,000	
Berwick .....	3,536.00	2,829.00	4,125.00	1,296.00
Biddeford .....	23,705.00	18,964.00	25,721.00	6,757.00
Buxton .....	3,201.00	2,761.00	3,729.00	968.00
Cornish .....	1,154.00	923.00	1,376.00	453.00
Dayton .....	780.00	624.00	862.00	238.00
Eliot .....	2,939.00	2,351.00	3,479.00	1,128.00
Hollis .....	2,050.00	1,640.00	2,377.00	737.00
Kennebunk .....	5,253.00	4,202.00	6,259.00	2,057.00
Kennebunkport ....	2,885.00	2,308.00	3,314.00	1,006.00
Kittery .....	6,543.00	5,234.00	7,945.00	2,711.00
Lebanon .....	2,165.00	1,732.00	2,490.00	758.00
Limerick .....	1,956.00	1,565.00	2,314.00	749.00
Limington .....	1,585.00	1,268.00	1,822.00	554.00
Lyman .....	735.00	588.00	825.00	237.00
Newfield .....	876.00	703.00	999.00	296.00
North Berwick ....	2,312.00	1,890.00	2,754.00	864.00
North Kennebunkport	1,000.00	800.00	1,126.00	326.00
Old Orchard Beach..	2,388.00	1,910.00	2,819.00	909.00
Parsonsfield .....	1,669.00	1,335.00	2,100.00	765.00
Saco .....	11,833.00	9,466.00	13,980.00	4,514.00
Sanford .....	23,412.00	18,730.00	26,739.00	8,009.00
Shapleigh .....	1,063.00	850.00	1,234.00	384.00
South Berwick .....	3,585.00	2,868.00	4,312.00	1,444.00
Waterboro .....	1,819.00	1,455.00	2,120.00	665.00
Wells .....	4,333.00	3,466.00	5,111.00	1,645.00
York .....	5,142.00	4,114.00	6,049.00	1,935.00